

Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2022

School District No. 64 (Gulf Islands)

June 30, 2022

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 64 (GULF ISLANDS) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 64 (Gulf Islands) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$26,811,055 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 9th DAY OF JUNE, 2021;

READ A SECOND TIME THE 9th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF JUNE, 2021;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 64 (Gulf Islands) Annual Budget Bylaw 2021/2022, adopted by the Board the 9th DAY OF JUNE, 2021.



Secretary Treasurer

School District No. 64 (Gulf Islands)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

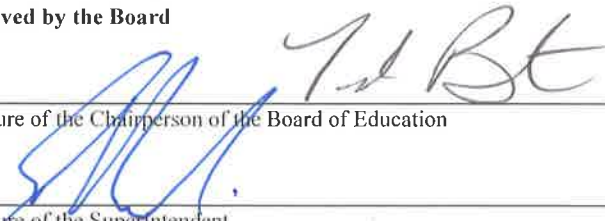
	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,440,000	1,430,813
Total Ministry Operating Grant Funded FTE's	1,440,000	1,430,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	24,376,119	25,514,982
Tuition	650,000	384,800
Other Revenue	1,488,500	828,500
Rentals and Leases	25,000	15,000
Investment Income	25,000	8,000
Amortization of Deferred Capital Revenue	1,050,000	1,043,000
Total Revenue	27,614,619	27,794,282
Expenses		
Instruction	18,588,917	19,307,363
District Administration	1,270,141	1,286,283
Operations and Maintenance	4,486,399	4,523,432
Transportation and Housing	1,865,598	1,814,235
Total Expense	26,211,055	26,931,313
Budgeted Surplus (Deficit), for the year	1,403,564	862,969
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	1,003,564	793,969
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	400,000	69,000
Budgeted Surplus (Deficit), for the year	1,403,564	862,969

School District No. 64 (Gulf Islands)

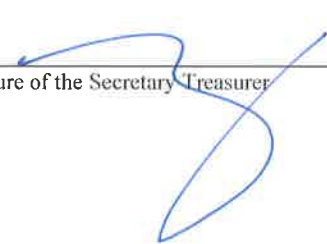
Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	21,425,857	21,519,720
Operating - Tangible Capital Assets Purchased	600,000	75,000
Special Purpose Funds - Total Expense	3,235,198	3,862,593
Special Purpose Funds - Tangible Capital Assets Purchased		200,000
Capital Fund - Total Expense	1,550,000	1,549,000
Total Budget Bylaw Amount	26,811,055	27,206,313

Approved by the Board


Signature of the Chairperson of the Board of Education June 14 / 2021
Date Signed


Signature of the Superintendent June 9 / 2021
Date Signed


Signature of the Secretary Treasurer June 9 / 2021
Date Signed

School District No. 64 (Gulf Islands)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	1,403,564	862,969
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(600,000)	(275,000)
Total Acquisition of Tangible Capital Assets	(600,000)	(275,000)
Amortization of Tangible Capital Assets	1,250,000	1,249,000
Total Effect of change in Tangible Capital Assets	650,000	974,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,053,564	1,836,969

School District No. 64 (Gulf Islands)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,720,921	21,880,389
Tuition	650,000	384,800
Other Revenue	608,500	100,500
Rentals and Leases	25,000	15,000
Investment Income	25,000	8,000
Total Revenue	<u>23,029,421</u>	<u>22,388,689</u>
Expenses		
Instruction	15,457,348	15,548,399
District Administration	1,270,141	1,286,283
Operations and Maintenance	2,932,770	2,977,803
Transportation and Housing	1,765,598	1,707,235
Total Expense	<u>21,425,857</u>	<u>21,519,720</u>
Net Revenue (Expense)	<u>1,603,564</u>	<u>868,969</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(600,000)	(75,000)
Total Net Transfers	<u>(600,000)</u>	<u>(75,000)</u>
Budgeted Surplus (Deficit), for the year	<u>1,003,564</u>	<u>793,969</u>

School District No. 64 (Gulf Islands)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	21,265,259	20,931,597
Other Ministry of Education Grants		
Pay Equity	102,398	102,398
Student Transportation Fund	328,264	328,264
Support Staff Benefits Grant	25,000	25,601
Teachers' Labour Settlement Funding		457,529
Early Career Mentorship Funding		35,000
Total Provincial Grants - Ministry of Education	21,720,921	21,880,389
Tuition		
International and Out of Province Students	650,000	384,800
Total Tuition	650,000	384,800
Other Revenues		
Miscellaneous		
Miscellaneous	591,500	83,500
District Entered	17,000	17,000
Total Other Revenue	608,500	100,500
Rentals and Leases	25,000	15,000
Investment Income	25,000	8,000
Total Operating Revenue	23,029,421	22,388,689

School District No. 64 (Gulf Islands)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,704,443	7,239,620
Principals and Vice Principals	1,930,103	1,883,687
Educational Assistants	908,668	914,875
Support Staff	2,267,508	2,275,331
Other Professionals	1,439,612	1,368,997
Substitutes	602,216	612,216
Total Salaries	13,852,550	14,294,726
Employee Benefits	3,500,092	3,416,476
Total Salaries and Benefits	17,352,642	17,711,202
Services and Supplies		
Services	1,341,224	881,365
Student Transportation	1,063,600	1,021,600
Professional Development and Travel	401,570	389,561
Rentals and Leases	3,000	3,000
Dues and Fees	43,225	40,025
Insurance	49,281	53,281
Supplies	681,315	837,686
Utilities	490,000	582,000
Total Services and Supplies	4,073,215	3,808,518
Total Operating Expense	21,425,857	21,519,720

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	5,272,104	592,027	95,840	87,203	18,955	431,416	6,497,545
1.03 Career Programs	71,139	20,581	110,785		37,187	6,000	245,692
1.07 Library Services	169,984	25,646		37,262		1,500	234,392
1.08 Counselling	259,375						259,375
1.10 Special Education	667,984	165,991	650,913	22,269	175,625	52,000	1,734,782
1.30 English Language Learning	118,607						118,607
1.31 Indigenous Education		66,519	51,130			6,500	124,149
1.41 School Administration		1,038,772		368,645		20,000	1,427,417
1.62 International and Out of Province Students	145,250	20,567			206,758	1,500	374,075
Total Function 1	6,704,443	1,930,103	908,668	515,379	438,525	518,916	11,016,034
4 District Administration							
4.11 Educational Administration					261,492		261,492
4.40 School District Governance					110,149		110,149
4.41 Business Administration				71,716	360,260	5,000	436,976
Total Function 4	-	-	-	71,716	731,901	5,000	808,617
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				129,281	243,107	3,500	375,888
5.50 Maintenance Operations				1,004,087		42,000	1,046,087
5.52 Maintenance of Grounds				144,281		2,000	146,281
5.56 Utilities				3,991		2,000	5,991
Total Function 5	-	-	-	1,281,640	243,107	49,500	1,574,247
7 Transportation and Housing							
7.41 Transportation and Housing Administration				46,972	26,079	800	73,851
7.70 Student Transportation				351,801		28,000	379,801
7.73 Housing							
Total Function 7	-	-	-	398,773	26,079	28,800	453,652
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,704,443	1,930,103	908,668	2,267,508	1,439,612	602,216	13,852,550

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,497,545	1,730,929	8,228,474	555,663	8,784,137	9,577,351
1.03 Career Programs	245,692	62,038	307,730	36,847	344,577	367,021
1.07 Library Services	234,392	57,741	292,133	20,200	312,333	321,430
1.08 Counselling	259,375	64,844	324,219		324,219	294,702
1.10 Special Education	1,734,782	429,033	2,163,815	126,381	2,290,196	2,399,763
1.30 English Language Learning	118,607	29,652	148,259		148,259	146,480
1.31 Indigenous Education	124,149	28,695	152,844	79,993	232,837	228,725
1.41 School Administration	1,427,417	335,686	1,763,103	178,500	1,941,603	1,841,177
1.62 International and Out of Province Students	374,075	88,597	462,672	616,515	1,079,187	371,750
Total Function 1	11,016,034	2,827,215	13,843,249	1,614,099	15,457,348	15,548,399
4 District Administration						
4.11 Educational Administration	261,492	56,311	317,803	35,827	353,630	364,169
4.40 School District Governance	110,149	6,939	117,088	51,000	168,088	164,794
4.41 Business Administration	436,976	101,011	537,987	210,436	748,423	757,320
Total Function 4	808,617	164,261	972,878	297,263	1,270,141	1,286,283
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	375,888	87,736	463,624	64,547	528,171	393,409
5.50 Maintenance Operations	1,046,087	268,798	1,314,885	311,081	1,625,966	1,730,120
5.52 Maintenance of Grounds	146,281	35,820	182,101	42,000	224,101	198,093
5.56 Utilities	5,991	3,541	9,532	545,000	554,532	656,181
Total Function 5	1,574,247	395,895	1,970,142	962,628	2,932,770	2,977,803
7 Transportation and Housing						
7.41 Transportation and Housing Administration	73,851	18,082	91,933	2,125	94,058	67,339
7.70 Student Transportation	379,801	94,639	474,440	1,162,100	1,636,540	1,604,896
7.73 Housing	-	-	-	35,000	35,000	35,000
Total Function 7	453,652	112,721	566,373	1,199,225	1,765,598	1,707,235
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,852,550	3,500,092	17,352,642	4,073,215	21,425,857	21,519,720

School District No. 64 (Gulf Islands)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,355,198	3,334,593
Other Revenue	880,000	728,000
Total Revenue	3,235,198	4,062,593
Expenses		
Instruction	3,131,569	3,758,964
Operations and Maintenance	103,629	103,629
Total Expense	3,235,198	3,862,593
Net Revenue (Expense)	-	200,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(200,000)
Total Net Transfers	-	(200,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			175,000						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	103,629	74,039	600,000	89,600	19,600	70,000	162,064	324,480	1,386,786
Other	103,629	74,039	600,000	89,600	19,600	70,000	162,064	324,480	1,386,786
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	175,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	103,629	74,039	600,000	89,600	19,600	70,000	162,064	324,480	1,386,786
Other Revenue	103,629	74,039	600,000	89,600	19,600	70,000	162,064	324,480	1,386,786
Expenses									
Salaries									
Teachers				8,000		25,000			1,050,000
Educational Assistants				50,000	14,000	8,500	65,000	130,000	
Support Staff		62,000		5,000	2,000			60,000	
Other Professionals								30,000	
Substitutes				1,000	1,000	3,000		45,000	
Employee Benefits		62,000		64,000	17,000	36,500	65,000	265,000	1,050,000
Services and Supplies	103,629	12,039	600,000	20,000	2,000	6,000	20,000	53,000	336,786
District Entered	103,629	74,039	600,000	89,600	19,600	70,000	162,064	324,480	1,386,786
Net Revenue (Expense)									

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	ACE-IT	CES Apprenticeships	Education Trust	Drake Road Transfer	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		40,000		325,000	11,654	551,654
Add: Restricted Grants						
Provincial Grants - Ministry of Education	125,000					2,355,198
Other		5,000	25,000	250,000		880,000
	125,000	5,000	25,000	250,000	-	3,235,198
Less: Allocated to Revenue		5,000	25,000	250,000		3,235,198
Deferred Revenue, end of year	-	40,000	-	325,000	11,654	551,654
Revenues						
Provincial Grants - Ministry of Education	125,000					2,355,198
Other Revenue		5,000	25,000	250,000		880,000
	125,000	5,000	25,000	250,000	-	3,235,198
Expenses						
Salaries						
Teachers	100,000					1,183,000
Educational Assistants						267,500
Support Staff			18,000			147,000
Other Professionals						30,000
Substitutes						50,000
	100,000		18,000			1,677,500
Employee Benefits	25,000					474,825
Services and Supplies		5,000	4,000			829,873
District Entered			3,000	250,000		253,000
	125,000	5,000	25,000	250,000		3,235,198
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	300,000		300,000	300,000
Amortization of Deferred Capital Revenue	1,050,000		1,050,000	1,043,000
Total Revenue	1,350,000	-	1,350,000	1,343,000
Expenses				
Operations and Maintenance	300,000		300,000	300,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,150,000		1,150,000	1,142,000
Transportation and Housing	100,000		100,000	107,000
Total Expense	1,550,000	-	1,550,000	1,549,000
Net Revenue (Expense)	(200,000)	-	(200,000)	(206,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	600,000		600,000	275,000
Total Net Transfers	600,000	-	600,000	275,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	400,000	-	400,000	69,000