

Amended Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2023

School District No. 64 (Gulf Islands)

June 30, 2023

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 64 (GULF ISLANDS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 64 (Gulf Islands) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$29,585,797 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 11th DAY OF JANUARY, 2023;

READ A SECOND TIME THE 8th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF FEBRUARY, 2023;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 64 (Gulf Islands) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 8th DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 64 (Gulf Islands)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,494,313	1,420,000
Total Ministry Operating Grant Funded FTE's	1,494,313	1,420,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	24,998,070	24,575,926
Tuition	627,000	725,000
Other Revenue	1,431,978	1,517,500
Rentals and Leases	55,000	40,000
Investment Income	190,000	35,000
Amortization of Deferred Capital Revenue	1,200,000	1,200,000
Total Revenue	28,502,048	28,093,426
Expenses		
Instruction	20,334,222	19,038,588
District Administration	1,645,971	1,424,336
Operations and Maintenance	4,512,389	4,666,420
Transportation and Housing	1,893,215	1,896,223
Total Expense	28,385,797	27,025,567
Net Revenue (Expense)	116,251	1,067,859
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,083,749	202,141
Budgeted Surplus (Deficit), for the year	1,200,000	1,270,000
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		70,000
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,200,000	1,200,000
Budgeted Surplus (Deficit), for the year	1,200,000	1,270,000

School District No. 64 (Gulf Islands)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

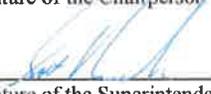
	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	23,064,368	22,029,760
Operating - Tangible Capital Assets Purchased	1,200,000	1,200,000
Special Purpose Funds - Total Expense	3,821,429	3,495,807
Capital Fund - Total Expense	1,500,000	1,500,000
Total Budget Bylaw Amount	<u>29,585,797</u>	<u>28,225,567</u>

Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 8/2023
Date Signed



Signature of the Superintendent

Feb 8/2023
Date Signed



Signature of the Secretary Treasurer

Feb 8/2023
Date Signed

School District No. 64 (Gulf Islands)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>116,251</u>	<u>1,067,859</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Amortization of Tangible Capital Assets	<u>1,200,000</u>	<u>1,200,000</u>
Total Effect of change in Tangible Capital Assets	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>116,251</u>	<u>1,067,859</u>

School District No. 64 (Gulf Islands)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2023 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	4,048,552		6,819,360	10,867,912
Changes for the year				
Net Revenue (Expense) for the year	116,251			116,251
Interfund Transfers				
Tangible Capital Assets Purchased	(1,200,000)		1,200,000	-
Net Changes for the year	(1,083,749)	-	1,200,000	116,251
Budgeted Accumulated Surplus (Deficit), end of year	2,964,803	-	8,019,360	10,984,163

School District No. 64 (Gulf Islands)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	21,519,119	21,545,119
Tuition	627,000	725,000
Other Revenue	799,500	757,500
Rentals and Leases	55,000	40,000
Investment Income	180,000	30,000
Total Revenue	23,180,619	23,097,619
Expenses		
Instruction	16,616,442	15,646,430
District Administration	1,645,971	1,424,336
Operations and Maintenance	3,008,740	3,162,771
Transportation and Housing	1,793,215	1,796,223
Total Expense	23,064,368	22,029,760
Net Revenue (Expense)	116,251	1,067,859
Budgeted Prior Year Surplus Appropriation	1,083,749	202,141
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,200,000)	(1,200,000)
Total Net Transfers	(1,200,000)	(1,200,000)
Budgeted Surplus (Deficit), for the year	-	70,000

School District No. 64 (Gulf Islands)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	21,080,957	21,080,957
Other Ministry of Education and Child Care Grants		
Pay Equity	102,398	102,398
Student Transportation Fund	328,264	328,264
Support Staff Benefits Grant		26,000
FSA Scorer Grant	7,500	7,500
Total Provincial Grants - Ministry of Education and Child Care	<u>21,519,119</u>	<u>21,545,119</u>
Tuition		
International and Out of Province Students	627,000	725,000
Total Tuition	<u>627,000</u>	<u>725,000</u>
Other Revenues		
Other School District/Education Authorities	10,000	
Miscellaneous		
Miscellaneous	757,500	732,500
GISPA Registration	32,000	25,000
Total Other Revenue	<u>799,500</u>	<u>757,500</u>
Rentals and Leases	<u>55,000</u>	<u>40,000</u>
Investment Income	<u>180,000</u>	<u>30,000</u>
Total Operating Revenue	<u><u>23,180,619</u></u>	<u><u>23,097,619</u></u>

School District No. 64 (Gulf Islands)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	7,207,339	6,228,199
Principals and Vice Principals	2,059,568	2,062,237
Educational Assistants	1,097,596	1,036,566
Support Staff	2,081,522	2,025,930
Other Professionals	1,741,065	1,607,567
Substitutes	641,155	669,675
Total Salaries	14,828,245	13,630,174
Employee Benefits	3,510,845	3,475,113
Total Salaries and Benefits	18,339,090	17,105,287
Services and Supplies		
Services	1,760,950	1,848,255
Student Transportation	1,065,100	1,086,850
Professional Development and Travel	479,405	530,560
Rentals and Leases	3,000	3,000
Dues and Fees	39,175	43,225
Insurance	62,281	52,281
Supplies	780,367	735,302
Utilities	535,000	625,000
Total Services and Supplies	4,725,278	4,924,473
Total Operating Expense	23,064,368	22,029,760

School District No. 64 (Gulf Islands)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	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	5,821,141	795,470	174,587	87,816	20,543	456,855	7,356,412
1.03 Career Programs	123,687	43,207	93,592		77,374	2,500	340,360
1.07 Library Services	199,935					1,500	201,435
1.08 Counselling	215,109						215,109
1.10 Special Education	554,967	55,876	794,325	22,470	181,653	52,000	1,661,291
1.30 English Language Learning	90,000	76,830	35,092			3,500	90,000
1.31 Indigenous Education		1,044,978		342,961		13,500	1,401,439
1.41 School Administration		43,207			209,764	1,500	456,971
1.62 International and Out of Province Students	202,500						
Total Function 1	7,207,339	2,059,568	1,097,596	453,247	489,334	531,355	11,838,439
4 District Administration							
4.11 Educational Administration					298,319		298,319
4.40 School District Governance					118,520		118,520
4.41 Business Administration				108,121	505,543	1,500	615,164
Total Function 4	-	-	-	108,121	922,382	1,500	1,032,003
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				65,249	269,609	3,500	338,358
5.50 Maintenance Operations				932,603		87,000	1,019,603
5.52 Maintenance of Grounds				140,377		2,000	142,377
5.56 Utilities				14,873			14,873
Total Function 5	-	-	-	1,153,102	269,609	92,500	1,515,211
7 Transportation and Housing							
7.41 Transportation and Housing Administration				16,362	59,740	800	76,902
7.70 Student Transportation				350,690		15,000	365,690
7.73 Housing							-
Total Function 7	-	-	-	367,052	59,740	15,800	442,592
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,207,339	2,059,568	1,097,596	2,081,522	1,741,065	641,155	14,828,245

School District No. 64 (Gulf Islands)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	7,356,412	1,806,694	9,163,106	756,471	9,919,577	8,613,299
1.03 Career Programs	340,360	78,602	418,962	39,776	458,738	403,348
1.07 Library Services	201,435	53,251	254,686	60,900	315,586	246,671
1.08 Counseling	215,109	47,802	262,911		262,911	270,375
1.10 Special Education	1,661,291	381,597	2,042,888	133,885	2,176,773	2,485,609
1.30 English Language Learning	90,000	20,000	110,000		110,000	150,045
1.31 Indigenous Education	115,422	25,676	141,098	77,000	218,098	231,164
1.41 School Administration	1,401,439	321,987	1,723,426	213,992	1,937,418	1,977,954
1.62 International and Out of Province Students	456,971	103,183	560,154	657,187	1,217,341	1,267,965
Total Function 1	11,838,439	2,838,792	14,677,231	1,939,211	16,616,442	15,646,430
4 District Administration						
4.11 Educational Administration	298,319	64,243	362,562	45,502	408,064	346,308
4.40 School District Governance	118,520	7,467	125,987	53,000	178,987	188,942
4.41 Business Administration	615,164	143,305	758,469	300,451	1,058,920	889,086
Total Function 4	1,032,003	215,015	1,247,018	398,953	1,645,971	1,424,336
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	338,358	77,322	415,680	102,913	518,593	550,118
5.50 Maintenance Operations	1,019,603	235,651	1,255,254	462,081	1,717,335	1,702,022
5.52 Maintenance of Grounds	142,377	34,844	177,221	42,000	219,221	210,925
5.56 Utilities	14,873	3,718	18,591	535,000	553,591	699,706
Total Function 5	1,515,211	351,535	1,866,746	1,141,994	3,008,740	3,162,771
7 Transportation and Housing						
7.41 Transportation and Housing Administration	76,902	17,831	94,733	1,520	96,253	102,302
7.70 Student Transportation	365,690	87,672	453,362	1,223,600	1,676,962	1,658,921
7.73 Housing	-	-	-	20,000	20,000	35,000
Total Function 7	442,592	105,503	548,095	1,245,120	1,793,215	1,796,223
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	14,828,245	3,510,845	18,339,090	4,725,278	23,064,368	22,029,760

School District No. 64 (Gulf Islands)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	3,178,951	2,730,807
Other Revenue	632,478	760,000
Investment Income	10,000	5,000
Total Revenue	<u>3,821,429</u>	<u>3,495,807</u>
Expenses		
Instruction	3,717,780	3,392,158
Operations and Maintenance	103,649	103,649
Total Expense	<u>3,821,429</u>	<u>3,495,807</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 64 (Gulf Islands)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	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			172,052						
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	103,649	71,754	400,000	128,000	19,600	50,000	162,054	324,480	1,688,014
Other Investment Income			400,000						
	103,649	71,754	400,000	128,000	19,600	50,000	162,054	324,480	1,688,014
Less: Allocated to Revenue									
Deferred Revenue, end of year			172,052						
Revenues	103,649	71,754	400,000	128,000	19,600	50,000	162,054	324,480	1,688,014
Other Revenue			400,000						
Investment Income									
Expenses	103,649	71,754	400,000	128,000	19,600	50,000	162,054	324,480	1,688,014
Salaries									
Teachers									
Principals and Vice Principals					21,000				1,300,000
Educational Assistants				100,000	15,000		60,000	130,000	
Support Staff		55,251						55,000	
Other Professionals								50,000	
Substitutes						1,000		20,000	
Employee Benefits					15,000		60,000	255,000	1,300,000
Services and Supplies	103,649	16,503	400,000	23,000	3,450	7,500	15,000	59,480	388,014
District Entered				5,000	1,150	10,500	87,054	10,000	
	103,649	71,754	400,000	128,000	19,600	50,000	162,054	324,480	1,688,014
Net Revenue (Expense)									

School District No. 64 (Gulf Islands)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Seamless Day Kindergarten	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	ACE IT	Apprenticeships	Education Trust
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year							22,478		534,199
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	200,000	57,000	55,400	250,000	19,000	175,000			
Other Investment Income							5,000		300,000
	200,000	57,000	55,400	250,000	19,000	175,000	5,000		300,000
Less: Allocated to Revenue									
Deferred Revenue, end of year	200,000	57,000	55,400	125,000	19,000	175,000	27,478	35,000	180,000
				125,000					664,199
Revenues	200,000	57,000	55,400	125,000	19,000	175,000	27,478	35,000	170,000
Other Revenue									10,000
Investment Income									180,000
Expenses	200,000	57,000	55,400	125,000	19,000	175,000	27,478	35,000	180,000
Salaries									
Teachers									
Principals and Vice Principals	150,000	10,000				50,000			
Educational Assistants			40,000		15,000	100,000			
Support Staff									
Other Professionals								20,000	
Substitutes									
Employee Benefits	150,000	30,000	40,000		15,000	150,000		20,000	
Services and Supplies	50,000	7,000	9,200		3,000	25,000		5,000	
District Entered		20,000	6,200	125,000			27,478	10,000	180,000
	200,000	57,000	55,400	125,000	19,000	175,000	27,478	35,000	180,000
Net Revenue (Expense)									

School District No. 64 (Gulf Islands)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Drake Rd Transfer	TOTAL
	\$	\$
Deferred Revenue, beginning of year	11,654	740,383
Add:		
Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	3,303,951	
Other	740,000	
Investment Income	10,000	
	<u>4,053,951</u>	
Less: Allocated to Revenue	<u>3,821,429</u>	
Deferred Revenue, end of year	<u>11,654</u>	<u>972,905</u>
Revenues		
Provincial Grants - Ministry of Education and Child Care	3,178,951	
Other Revenue	632,478	
Investment Income	10,000	
	<u>3,821,429</u>	
Expenses		
Salaries		
Teachers	1,531,000	
Principals and Vice Principals	100,000	
Educational Assistants	425,251	
Support Staff	75,000	
Other Professionals	70,000	
Substitutes	21,000	
	<u>2,222,251</u>	
Employee Benefits	612,147	
Services and Supplies	986,031	
District Entered	1,000	
	<u>3,821,429</u>	
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 64 (Gulf Islands)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	300,000		300,000	300,000
Amortization of Deferred Capital Revenue	1,200,000		1,200,000	1,200,000
Total Revenue	1,500,000	-	1,500,000	1,500,000
Expenses				
Operations and Maintenance	300,000		300,000	300,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,100,000		1,100,000	1,100,000
Transportation and Housing	100,000		100,000	100,000
Total Expense	1,500,000	-	1,500,000	1,500,000
Net Revenue (Expense)	-	-	-	-
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,200,000		1,200,000	1,200,000
Total Net Transfers	1,200,000	-	1,200,000	1,200,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	1,200,000	-	1,200,000	1,200,000