

Amended Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2021

School District No. 84 (Vancouver Island West)

June 30, 2021

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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

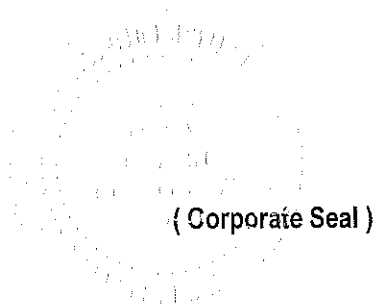
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 84 (VANCOUVER ISLAND WEST) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2020/2021 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

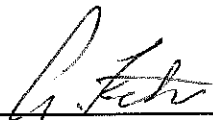
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 84 (Vancouver Island West) Amended Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$13,112,940 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 8th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 8th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF FEBRUARY, 2021;





Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 8 DAY OF February, 2021.



Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

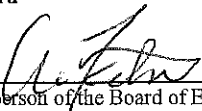
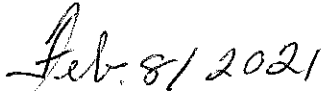
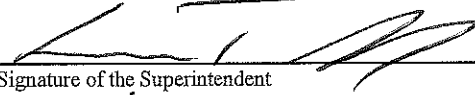
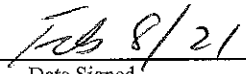
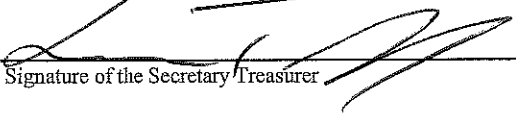
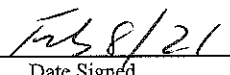
	2021 Amended Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	380,875	474,375
Adult	0,250	
Total Ministry Operating Grant Funded FTE's	381,125	474,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	8,639,276	7,795,048
Tuition	60,000	95,000
Other Revenue	3,553,853	3,583,853
Rentals and Leases		1,000
Investment Income	20,000	20,000
Amortization of Deferred Capital Revenue	626,315	609,984
Total Revenue	12,899,444	12,104,885
Expenses		
Instruction	9,739,869	9,973,689
District Administration	822,579	784,280
Operations and Maintenance	2,257,148	2,233,607
Transportation and Housing	293,344	297,370
Total Expense	13,112,940	13,288,946
Net Revenue (Expense)	(213,496)	(1,184,061)
Budgeted Allocation (Retirement) of Surplus (Deficit)		965,324
Budgeted Surplus (Deficit), for the year	(213,496)	(218,737)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(213,496)	(218,737)
Budgeted Surplus (Deficit), for the year	(213,496)	(218,737)

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,322,352	10,918,719
Special Purpose Funds - Total Expense	1,950,777	1,541,506
Capital Fund - Total Expense	839,811	828,721
Total Budget Bylaw Amount	13,112,940	13,288,946

Approved by the Board

 Signature of the Chairperson of the Board of Education	 Date Signed
 Signature of the Superintendent	 Date Signed
 Signature of the Secretary/Treasurer	 Date Signed

School District No. 84 (Vancouver Island West)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(213,496)</u>	<u>(1,184,061)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>839,811</u>	<u>828,721</u>
Total Effect of change in Tangible Capital Assets	<u>839,811</u>	<u>828,721</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>626,315</u>	<u>(355,340)</u>

School District No. 84 (Vancouver Island West)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,328,010		5,297,458	6,625,468
Changes for the year				
Net Revenue (Expense) for the year			(213,496)	(213,496)
Net Changes for the year	-	-	(213,496)	(213,496)
Budgeted Accumulated Surplus (Deficit), end of year	1,328,010	-	5,083,962	6,411,972

School District No. 84 (Vancouver Island West)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,858,499	6,423,542
Tuition	60,000	95,000
Other Revenue	3,383,853	3,413,853
Rentals and Leases		1,000
Investment Income	20,000	20,000
Total Revenue	10,322,352	9,953,395
Expenses		
Instruction	7,918,302	8,561,393
District Administration	822,579	784,280
Operations and Maintenance	1,416,574	1,411,669
Transportation and Housing	164,897	161,377
Total Expense	10,322,352	10,918,719
Net Revenue (Expense)	-	(965,324)
Budgeted Prior Year Surplus Appropriation		965,324
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	9,823,019	9,527,337
ISC/LEA Recovery	(3,287,968)	(3,287,968)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
Transportation Supplement	57,593	57,593
Carbon Tax Grant		4,500
Support Staff Benefits Grant		62,899
Teachers' Labour Settlement Funding	191,674	
Early Career Mentorship Funding	15,000	
FSA Marking Grant	4,094	4,094
Total Provincial Grants - Ministry of Education	<u>6,858,499</u>	<u>6,423,542</u>
Tuition		
International and Out of Province Students	60,000	95,000
Total Tuition	<u>60,000</u>	<u>95,000</u>
Other Revenues		
Funding from First Nations	3,287,968	3,287,968
Miscellaneous		
Kyuquot Grant	81,385	81,385
Arts Starts	2,000	2,000
Outdoor Education	9,000	9,000
Nuchatlaht Tribe		30,000
Other	3,500	3,500
Total Other Revenue	<u>3,383,853</u>	<u>3,413,853</u>
Rentals and Leases		1,000
Investment Income	<u>20,000</u>	<u>20,000</u>
Total Operating Revenue	<u><u>10,322,352</u></u>	<u><u>9,953,395</u></u>

School District No. 84 (Vancouver Island West)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,174,933	2,913,234
Principals and Vice Principals	1,501,181	1,416,441
Educational Assistants	271,252	452,353
Support Staff	882,549	643,079
Other Professionals	374,841	421,555
Substitutes	512,593	545,163
Total Salaries	5,717,349	6,391,825
Employee Benefits	1,372,271	1,606,531
Total Salaries and Benefits	7,089,620	7,998,356
Services and Supplies		
Services	724,129	650,678
Student Transportation	38,100	38,100
Professional Development and Travel	556,000	434,600
Rentals and Leases	403,000	461,000
Dues and Fees	29,900	36,400
Insurance	45,000	44,000
Supplies	1,075,853	894,835
Utilities	360,750	360,750
Total Services and Supplies	3,232,732	2,920,363
Total Operating Expense	10,322,352	10,918,719

School District No. 84 (Vancouver Island West)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	1,808,622	870,471	3,838	24,700		390,183	3,097,814
1.07 Library Services			26,491	20,670			47,161
1.08 Counselling	161,662						161,662
1.10 Special Education	204,649	215,242	132,528	260,635		30,000	843,054
1.30 English Language Learning		46,580	27,576				74,156
1.31 Indigenous Education							-
1.41 School Administration		368,888	80,819			42,410	492,117
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	2,174,933	1,501,181	271,252	306,005	-	462,593	4,715,964
4 District Administration							
4.11 Educational Administration					118,819		118,819
4.40 School District Governance					103,079		103,079
4.41 Business Administration				49,977	88,963	5,000	143,940
Total Function 4	-	-	-	49,977	310,861	5,000	365,838
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					63,980		63,980
5.50 Maintenance Operations				478,464		39,000	517,464
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	478,464	63,980	39,000	581,444
7 Transportation and Housing							
7.70 Student Transportation				48,103		6,000	54,103
Total Function 7	-	-	-	48,103	-	6,000	54,103
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,174,933	1,501,181	271,252	882,549	374,841	512,593	5,717,349

School District No. 84 (Vancouver Island West)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,097,814	712,448	3,810,262	1,292,706	5,102,968	5,350,849
1.07 Library Services	47,161	11,790	58,951	1,500	60,451	54,914
1.08 Counselling	161,662	35,565	197,227		197,227	441,925
1.10 Special Education	843,054	201,166	1,044,220	158,000	1,202,220	1,313,919
1.30 English Language Learning	74,156	16,676	90,832		90,832	85,291
1.31 Indigenous Education	-	-	-	466,978	466,978	405,500
1.41 School Administration	492,117	153,909	646,026	51,600	697,626	733,185
1.61 Continuing Education	-	-	-	10,000	10,000	10,000
1.62 International and Out of Province Students	-	-	-	90,000	90,000	89,000
1.64 Other	-	-	-	-	-	76,810
Total Function 1	4,715,964	1,131,554	5,847,518	2,070,784	7,918,302	8,561,393
4 District Administration						
4.11 Educational Administration	118,819	45,160	163,979	53,700	217,679	200,782
4.40 School District Governance	103,079	14,204	117,283	38,400	155,683	153,300
4.41 Business Administration	143,940	32,026	175,966	273,251	449,217	430,198
Total Function 4	365,838	91,390	457,228	365,351	822,579	784,280
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	63,980	15,785	79,765	60,399	140,164	126,341
5.50 Maintenance Operations	517,464	120,496	637,960	267,500	905,460	919,578
5.52 Maintenance of Grounds	-	-	-	10,200	10,200	5,000
5.56 Utilities	-	-	-	360,750	360,750	360,750
Total Function 5	581,444	136,281	717,725	698,849	1,416,574	1,411,669
7 Transportation and Housing						
7.70 Student Transportation	54,103	13,046	67,149	97,748	164,897	161,377
Total Function 7	54,103	13,046	67,149	97,748	164,897	161,377
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,717,349	1,372,271	7,089,620	3,232,732	10,322,352	10,918,719

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	<u>2021 Amended Annual Budget</u>	<u>2020 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,780,777	1,371,506
Other Revenue	170,000	170,000
Total Revenue	<u>1,950,777</u>	<u>1,541,506</u>
Expenses		
Instruction	1,821,567	1,412,296
Operations and Maintenance	79,210	79,210
Transportation and Housing	50,000	50,000
Total Expense	<u>1,950,777</u>	<u>1,541,506</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 84 (Vancouver Island West)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strang Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	79,210	36,306		32,000	7,350	5,696	133,070	212,074	862,264
Other			120,000						
	79,210	36,306	120,000	32,000	7,350	5,696	133,070	212,074	862,264
Less: Allocated to Revenue	79,210	36,306	120,000	32,000	7,350	5,696	133,070	212,074	862,264
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	79,210	36,306		32,000	7,350	5,696	133,070	212,074	862,264
Other Revenue			120,000						
	79,210	36,306	120,000	32,000	7,350	5,696	133,070	212,074	862,264
Expenses									
Salaries									
Teachers						5,000			736,000
Principals and Vice Principals								54,033	
Educational Assistants		30,000		25,000			62,258		
Support Staff	50,000								
Substitutes								74,880	
	50,000	30,000	-	25,000	-	5,000	62,258	128,913	736,000
Employee Benefits	12,000	6,306		5,000		696	15,564	20,000	126,264
Services and Supplies	17,210		120,000	2,000	7,350		55,248	63,161	
	79,210	36,306	120,000	32,000	7,350	5,696	133,070	212,074	862,264
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

Schedule 3A

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Safe Return to School Grant	Federal Safe Return to Class Fund	Housing	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						-
Add: Restricted Grants						
Provincial Grants - Ministry of Education	99,090	57,000	76,717	180,000		1,780,777
Other					50,000	170,000
	99,090	57,000	76,717	180,000	50,000	1,950,777
Less: Allocated to Revenue	99,090	57,000	76,717	180,000	50,000	1,950,777
Deferred Revenue, end of year	-	-	-	-	-	-
Revenues						
Provincial Grants - Ministry of Education	99,090	57,000	76,717	180,000		1,780,777
Other Revenue					50,000	170,000
	99,090	57,000	76,717	180,000	50,000	1,950,777
Expenses						
Salaries						
Teachers				140,000		881,000
Principals and Vice Principals						54,033
Educational Assistants						117,258
Support Staff			30,000		15,000	95,000
Substitutes	86,000	30,000				190,880
	86,000	30,000	30,000	140,000	15,000	1,338,171
Employee Benefits	13,090	5,000	11,642	40,000	3,000	258,562
Services and Supplies		22,000	33,075		32,000	354,044
	99,090	57,000	76,717	180,000	50,000	1,950,777
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	626,315		626,315	609,984
Total Revenue	626,315	-	626,315	609,984
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	761,364		761,364	742,728
Transportation and Housing	78,447		78,447	85,993
Total Expense	839,811	-	839,811	828,721
Net Revenue (Expense)	(213,496)	-	(213,496)	(218,737)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(213,496)	-	(213,496)	(218,737)