

Amended Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2022

School District No. 84 (Vancouver Island West)

June 30, 2022

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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

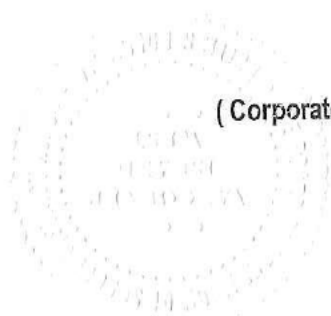
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 84 (VANCOUVER ISLAND WEST) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the 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 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 \$12,876,563 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 14th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2022;



(Corporate Seal)

[Redacted Signature]
Chairperson of the Board

[Redacted Signature]
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 14 DAY OF February, 2022.

[Redacted Signature]
Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	269,750	380,875
Adult	-	0,250
Total Ministry Operating Grant Funded FTE's	269,750	381,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	7,773,294	8,639,276
Tuition	120,000	60,000
Other Revenue	4,031,820	3,553,853
Investment Income	20,000	20,000
Amortization of Deferred Capital Revenue	694,725	626,315
Total Revenue	12,639,839	12,899,444
Expenses		
Instruction	9,009,469	9,739,869
District Administration	811,908	822,579
Operations and Maintenance	2,675,968	2,257,148
Transportation and Housing	379,218	293,344
Total Expense	12,876,563	13,112,940
Budgeted Surplus (Deficit), for the year	(236,724)	(213,496)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(236,724)	(213,496)
Budgeted Surplus (Deficit), for the year	(236,724)	(213,496)

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,156,792	10,322,352
Special Purpose Funds - Total Expense	1,788,322	1,950,777
Capital Fund - Total Expense	931,449	839,811
Total Budget Bylaw Amount	12,876,563	13,112,940

Approved by the Board



February 24/2022
Date Signed

Feb 14/2022
Date Signed

Feb 14/2022
Date Signed

School District No. 84 (Vancouver Island West)

Statement 4

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(236,724)	(213,496)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	931,449	839,811
Total Effect of change in Tangible Capital Assets	931,449	839,811
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	694,725	626,315

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,121,542		5,629,066	7,750,608
Changes for the year			(236,724)	(236,724)
Net Revenue (Expense) for the year	-	-	(236,724)	(236,724)
Net Changes for the year				
Budgeted Accumulated Surplus (Deficit), end of year	2,121,542	-	5,392,342	7,513,884

School District No. 84 (Vancouver Island West)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,154,972	6,858,499
Tuition	120,000	60,000
Other Revenue	3,861,820	3,383,853
Investment Income	20,000	20,000
Total Revenue	10,156,792	10,322,352
Expenses		
Instruction	7,348,686	7,918,302
District Administration	811,908	822,579
Operations and Maintenance	1,777,325	1,416,574
Transportation and Housing	218,873	164,897
Total Expense	10,156,792	10,322,352
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	9,804,134	9,823,019
ISC/LEA Recovery	(3,765,936)	(3,287,968)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
Student Transportation Fund	57,593	57,593
Teachers' Labour Settlement Funding		191,674
Early Career Mentorship Funding		15,000
FSA Scorer Grant	4,094	4,094
Total Provincial Grants - Ministry of Education	6,154,972	6,858,499
Tuition		
International and Out of Province Students	120,000	60,000
Total Tuition	120,000	60,000
Other Revenues		
Funding from First Nations	3,765,936	3,287,968
Miscellaneous		
Kyuquot Grant	81,384	81,385
Arts Starts	2,000	2,000
Outdoor Education	9,000	9,000
Other	3,500	3,500
Total Other Revenue	3,861,820	3,383,853
Investment Income	20,000	20,000
Total Operating Revenue	10,156,792	10,322,352

School District No. 84 (Vancouver Island West)

Schedule 2B

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,265,329	2,174,933
Principals and Vice Principals	1,361,382	1,501,181
Educational Assistants	266,311	271,252
Support Staff	906,864	882,549
Other Professionals	491,587	374,841
Substitutes	487,000	512,593
Total Salaries	5,778,473	5,717,349
Employee Benefits	1,420,889	1,372,271
Total Salaries and Benefits	7,199,362	7,089,620
Services and Supplies		
Services	699,284	724,129
Student Transportation	39,500	38,100
Professional Development and Travel	488,614	556,000
Rentals and Leases	3,000	403,000
Dues and Fees	29,900	29,900
Insurance	39,000	45,000
Supplies	1,297,382	1,075,853
Utilities	360,750	360,750
Total Services and Supplies	2,957,430	3,232,732
Total Operating Expense	10,156,792	10,322,352

School District No. 84 (Vancouver Island West)

Amended 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	2,104,437	773,888	27,129	23,701		386,000	3,315,155
1.07 Library Services			27,168	17,670			44,838
1.08 Counselling	102,033						102,033
1.10 Special Education	58,859	136,796	212,014	90,158		30,000	527,827
1.30 English Language Learning		47,512					47,512
1.31 Indigenous Education							-
1.41 School Administration		403,186		156,945		10,000	570,131
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	2,265,329	1,361,382	266,311	288,474	-	426,000	4,607,496
4 District Administration							
4.11 Educational Administration					121,196		121,196
4.40 School District Governance					112,823		112,823
4.41 Business Administration				50,978	113,122	5,000	169,100
Total Function 4	-	-	-	50,978	347,141	5,000	403,119
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					144,446		144,446
5.50 Maintenance Operations				516,011		50,000	566,011
5.52 Maintenance of Grounds							-
5.56 Utilities				516,011	144,446	50,000	710,457
Total Function 5	-	-	-	516,011	144,446	50,000	710,457
7 Transportation and Housing							
7.70 Student Transportation				51,401		6,000	57,401
Total Function 7	-	-	-	51,401	-	6,000	57,401
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,265,329	1,361,382	266,311	906,864	491,587	487,000	5,778,473

School District No. 84 (Vancouver Island West)

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

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,315,155	774,883	4,090,038	920,416	5,010,454	5,102,968
1.07 Library Services	44,838	11,210	56,048	1,500	57,548	60,451
1.08 Counselling	102,033	22,447	124,480		124,480	197,227
1.10 Special Education	527,827	126,995	654,822	158,000	812,822	1,202,220
1.30 English Language Learning	47,512	9,977	57,489		57,489	90,832
1.31 Indigenous Education	-	-	-	328,956	328,956	466,978
1.41 School Administration	570,131	199,106	769,237	47,700	816,937	697,626
1.61 Continuing Education	-	-	-	10,000	10,000	10,000
1.62 International and Out of Province Students	-	-	-	90,000	90,000	90,000
1.64 Other	-	-	-	40,000	40,000	
Total Function 1	4,607,496	1,144,618	5,752,114	1,596,572	7,348,686	7,918,302
4 District Administration						
4.11 Educational Administration	121,196	42,783	163,979	53,700	217,679	217,679
4.40 School District Governance	112,823	16,250	129,073	30,600	159,673	155,683
4.41 Business Administration	169,100	37,350	206,450	228,106	434,556	449,217
Total Function 4	403,119	96,383	499,502	312,406	811,908	822,579
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	144,446	34,683	179,129	60,400	239,529	140,164
5.50 Maintenance Operations	566,011	131,335	697,346	469,500	1,166,846	905,460
5.52 Maintenance of Grounds	-	-	-	10,200	10,200	10,200
5.56 Utilities	-	-	-	360,750	360,750	360,750
Total Function 5	710,457	166,018	876,475	900,850	1,777,325	1,416,574
7 Transportation and Housing						
7.70 Student Transportation	57,401	13,870	71,271	147,602	218,873	164,897
Total Function 7	57,401	13,870	71,271	147,602	218,873	164,897
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,778,473	1,420,889	7,199,362	2,957,430	10,156,792	10,322,352

School District No. 84 (Vancouver Island West)

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,618,322	1,780,777
Other Revenue	170,000	170,000
Total Revenue	1,788,322	1,950,777
Expenses		
Instruction	1,660,783	1,821,567
Operations and Maintenance	77,539	79,210
Transportation and Housing	50,000	50,000
Total Expense	1,788,322	1,950,777
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Schedule 3A

Amended 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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	77,539	32,208		32,000	7,350	5,696	134,907	212,074	850,680
Other			120,000						
	77,539	32,208	120,000	32,000	7,350	5,696	134,907	212,074	850,680
Less: Allocated to Revenue	77,539	32,208	120,000	32,000	7,350	5,696	134,907	212,074	850,680
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	77,539	32,208		32,000	7,350	5,696	134,907	212,074	850,680
Other Revenue			120,000						
	77,539	32,208	120,000	32,000	7,350	5,696	134,907	212,074	850,680
Expenses									
Salaries									
Teachers						5,696		100,000	700,000
Principals and Vice Principals									
Educational Assistants		26,026		22,234			94,165		
Support Staff	50,000								
Substitutes								8,000	
	50,000	26,026	-	22,234	-	5,696	94,165	108,000	700,000
Employee Benefits	12,000	6,182		5,558			31,462	34,906	150,680
Services and Supplies			120,000	4,208	7,350		9,280	69,168	
District Entered	15,539								
	77,539	32,208	120,000	32,000	7,350	5,696	134,907	212,074	850,680
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Safe Return to School / Restart: Health & Safety Grant	District Housing	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						-
Add: Restricted Grants						
Provincial Grants - Ministry of Education	44,928	63,898	57,000	100,042		1,618,322
Other					50,000	170,000
	44,928	63,898	57,000	100,042	50,000	1,788,322
Less: Allocated to Revenue	44,928	63,898	57,000	100,042	50,000	1,788,322
Deferred Revenue, end of year	-	-	-	-	-	-
Revenues						
Provincial Grants - Ministry of Education	44,928	63,898	57,000	100,042		1,618,322
Other Revenue					50,000	170,000
	44,928	63,898	57,000	100,042	50,000	1,788,322
Expenses						
Salaries						805,696
Teachers						130,000
Principals and Vice Principals			50,000	80,000		142,425
Educational Assistants					15,000	65,000
Support Staff						52,000
Substitutes	44,000					1,195,121
	44,000	-	50,000	80,000	15,000	
Employee Benefits	928		7,000	10,000	3,000	261,716
Services and Supplies		63,898		10,042		283,946
District Entered					32,000	47,539
	44,928	63,898	57,000	100,042	50,000	1,788,322
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	694,725		694,725	626,315
Total Revenue	694,725	-	694,725	626,315
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	821,104		821,104	761,364
Transportation and Housing	110,345		110,345	78,447
Total Expense	931,449	-	931,449	839,811
Net Revenue (Expense)	(236,724)	-	(236,724)	(213,496)
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	(236,724)	-	(236,724)	(213,496)