

Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2022

School District No. 84 (Vancouver Island West)

June 30, 2022

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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. 84 (VANCOUVER ISLAND WEST) (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. 84 (Vancouver Island West) 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 \$11,885,012 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 10th DAY OF MAY, 2021;

READ A SECOND TIME THE 10th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF MAY, 2021;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Annual Budget Bylaw 2021/2022, adopted by the Board the 10 DAY OF May, 2021.


Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

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	289,000	380,875
Adult	0,250	0,250
Total Ministry Operating Grant Funded FTE's	289,250	381,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	7,476,558	8,639,276
Tuition	60,000	60,000
Other Revenue	3,500,978	3,553,853
Investment Income	15,000	20,000
Amortization of Deferred Capital Revenue	623,566	626,315
Total Revenue	11,676,102	12,899,444
Expenses		
Instruction	8,438,412	9,739,869
District Administration	823,831	822,579
Operations and Maintenance	2,282,071	2,257,148
Transportation and Housing	340,698	293,344
Total Expense	11,885,012	13,112,940
Budgeted Surplus (Deficit), for the year	(208,910)	(213,496)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(208,910)	(213,496)
Budgeted Surplus (Deficit), for the year	(208,910)	(213,496)

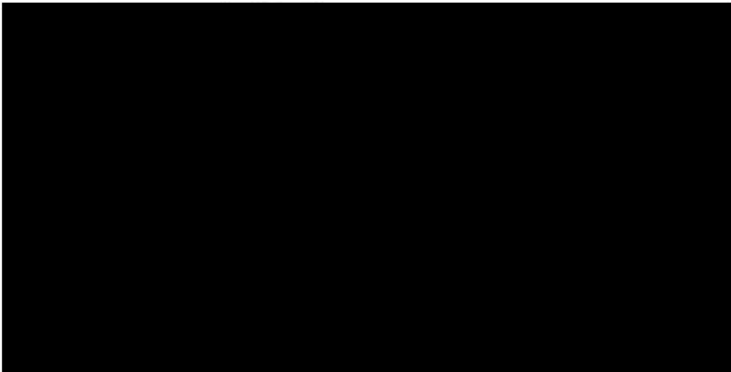
School District No. 84 (Vancouver Island West)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	9,538,438	10,322,352
Special Purpose Funds - Total Expense	1,514,098	1,950,777
Capital Fund - Total Expense	832,476	839,811
Total Budget Bylaw Amount	11,885,012	13,112,940



May 10/21
Date Signed

May 10/21
Date Signed

May 10/21
Date Signed

School District No. 84 (Vancouver Island West)

Statement 4

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	(208,910)	(213,496)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	832,476	839,811
Total Effect of change in Tangible Capital Assets	832,476	839,811
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	623,566	626,315

School District No. 84 (Vancouver Island West)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,132,460	6,858,499
Tuition	60,000	60,000
Other Revenue	3,330,978	3,383,853
Investment Income	15,000	20,000
Total Revenue	9,538,438	10,322,352
Expenses		
Instruction	7,118,139	7,918,302
District Administration	823,831	822,579
Operations and Maintenance	1,441,986	1,416,574
Transportation and Housing	154,482	164,897
Total Expense	9,538,438	10,322,352
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

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	9,250,779	9,823,019
ISC/LEA Recovery	(3,235,093)	(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 Marking Grant	4,094	4,094
Total Provincial Grants - Ministry of Education	6,132,460	6,858,499
Tuition		
International and Out of Province Students	60,000	60,000
Total Tuition	60,000	60,000
Other Revenues		
Funding from First Nations	3,235,093	3,287,968
Miscellaneous		
Kyuquot Grant	81,385	81,385
Arts Starts	2,000	2,000
Outdoor Education	9,000	9,000
Nuchatlaht Tribe	3,500	3,500
Total Other Revenue	3,330,978	3,383,853
Investment Income	15,000	20,000
Total Operating Revenue	9,538,438	10,322,352

School District No. 84 (Vancouver Island West)

Schedule 2B

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	1,845,096	2,174,933
Principals and Vice Principals	1,501,181	1,501,181
Educational Assistants	360,628	271,252
Support Staff	878,013	882,549
Other Professionals	374,841	374,841
Substitutes	519,072	512,593
Total Salaries	5,478,831	5,717,349
Employee Benefits	1,407,195	1,372,271
Total Salaries and Benefits	6,886,026	7,089,620
Services and Supplies		
Services	721,229	724,129
Student Transportation	91,100	38,100
Professional Development and Travel	559,614	556,000
Rentals and Leases	3,000	403,000
Dues and Fees	29,900	29,900
Insurance	45,000	45,000
Supplies	841,819	1,075,853
Utilities	360,750	360,750
Total Services and Supplies	2,652,412	3,232,732
Total Operating Expense	9,538,438	10,322,352

School District No. 84 (Vancouver Island West)

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	1,656,950	870,471	3,686	23,726		390,018	2,944,851
1.07 Library Services				48,119			48,119
1.08 Counselling	69,927						69,927
1.10 Special Education	118,219	215,242	265,871	135,186		30,000	764,518
1.30 English Language Learning		46,580	28,131				74,711
1.31 Indigenous Education							-
1.41 School Administration		368,888		82,444		43,054	494,386
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other			62,940				62,940
Total Function 1	1,845,096	1,501,181	360,628	289,475	-	463,072	4,459,452
4 District Administration							
4.11 Educational Administration					118,819		118,819
4.40 School District Governance					103,079		103,079
4.41 Business Administration				50,978	88,963		139,941
Total Function 4	-	-	-	50,978	310,861	-	361,839
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					63,980		63,980
5.50 Maintenance Operations				488,496		50,000	538,496
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	488,496	63,980	50,000	602,476
7 Transportation and Housing							
7.70 Student Transportation				49,064		6,000	55,064
Total Function 7	-	-	-	49,064	-	6,000	55,064
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	1,845,096	1,501,181	360,628	878,013	374,841	519,072	5,478,831

School District No. 84 (Vancouver Island West)

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	2,944,851	691,336	3,636,187	874,050	4,510,237	5,102,968
1.07 Library Services	48,119	12,030	60,149	1,500	61,649	60,451
1.08 Counselling	69,927	15,384	85,311		85,311	197,227
1.10 Special Education	764,518	184,125	948,643	158,001	1,106,644	1,202,220
1.30 English Language Learning	74,711	16,815	91,526		91,526	90,832
1.31 Indigenous Education	-	-	-	404,829	404,829	466,978
1.41 School Administration	494,386	144,917	639,303	48,700	688,003	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	90,000
1.64 Other	62,940	7,000	69,940		69,940	
Total Function 1	4,459,452	1,161,607	5,621,059	1,497,080	7,118,139	7,918,302
4 District Administration						
4.11 Educational Administration	118,819	45,160	163,979	53,700	217,679	217,679
4.40 School District Governance	103,079	14,204	117,283	38,400	155,683	155,683
4.41 Business Administration	139,941	32,277	172,218	278,251	450,469	449,217
Total Function 4	361,839	91,641	453,480	370,351	823,831	822,579
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	63,980	15,787	79,767	60,399	140,166	140,164
5.50 Maintenance Operations	538,496	124,874	663,370	267,500	930,870	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	602,476	140,661	743,137	698,849	1,441,986	1,416,574
7 Transportation and Housing						
7.70 Student Transportation	55,064	13,286	68,350	86,132	154,482	164,897
Total Function 7	55,064	13,286	68,350	86,132	154,482	164,897
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,478,831	1,407,195	6,886,026	2,652,412	9,538,438	10,322,352

School District No. 84 (Vancouver Island West)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,344,098	1,780,777
Other Revenue	170,000	170,000
Total Revenue	1,514,098	1,950,777
Expenses		
Instruction	1,320,273	1,821,567
Operations and Maintenance	79,210	79,210
Transportation and Housing	114,615	50,000
Total Expense	1,514,098	1,950,777
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

	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	79,210	32,208		32,000	7,350	5,696	134,907	212,074	776,038
Other			120,000						
	79,210	32,208	120,000	32,000	7,350	5,696	134,907	212,074	776,038
Less: Allocated to Revenue	79,210	32,208	120,000	32,000	7,350	5,696	134,907	212,074	776,038
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	79,210	32,208		32,000	7,350	5,696	134,907	212,074	776,038
Other Revenue			120,000						
	79,210	32,208	120,000	32,000	7,350	5,696	134,907	212,074	776,038
Expenses									
Salaries									590,205
Teachers						5,696			
Educational Assistants		26,610		17,981			99,401	133,546	
Support Staff								8,000	56,000
Substitutes									
	-	26,610	-	17,981	-	5,696	99,401	141,546	646,205
Employee Benefits		5,598		6,577			25,585	69,168	129,833
Services and Supplies	79,210		120,000	7,442	7,350		9,921	1,360	
	79,210	32,208	120,000	32,000	7,350	5,696	134,907	212,074	776,038
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	First Nation Student Transportation	Housing	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			-
Add: Restricted Grants			
Provincial Grants - Ministry of Education	64,615		1,344,098
Other		50,000	170,000
	64,615	50,000	1,514,098
Less: Allocated to Revenue	64,615	50,000	1,514,098
Deferred Revenue, end of year	-	-	-
Revenues			
Provincial Grants - Ministry of Education	64,615		1,344,098
Other Revenue		50,000	170,000
	64,615	50,000	1,514,098
Expenses			
Salaries			595,901
Teachers			143,992
Educational Assistants			
Support Staff		15,000	148,546
Substitutes			64,000
	-	15,000	952,439
Employee Benefits		3,000	239,761
Services and Supplies	64,615	32,000	321,858
	64,615	50,000	1,514,098
Net Revenue (Expense)	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 4

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				
Amortization of Deferred Capital Revenue	623,566		623,566	626,315
Total Revenue	623,566	-	623,566	626,315
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	760,875		760,875	761,364
Transportation and Housing	71,601		71,601	78,447
Total Expense	832,476	-	832,476	839,811
Net Revenue (Expense)	(208,910)	-	(208,910)	(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	(208,910)	-	(208,910)	(213,496)