

Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2023

School District No. 84 (Vancouver Island West)

June 30, 2023

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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. 84 (VANCOUVER ISLAND WEST) (called the "Board") to adopt the 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 Policies 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 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 \$13,441,620 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 9th DAY OF MAY, 2022;

READ A SECOND TIME THE 9th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 9 DAY OF May, 2022;

(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 2022/2023, adopted by the Board the 9 DAY OF May, 2022.


Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	270,000	269,750
Total Ministry Operating Grant Funded FTE's	270,000	269,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	7,411,907	7,773,294
Tuition	120,000	120,000
Other Revenue	3,885,487	4,031,820
Investment Income	24,000	20,000
Amortization of Deferred Capital Revenue	665,567	694,725
Total Revenue	12,106,961	12,639,839
Expenses		
Instruction	9,086,717	9,009,469
District Administration	884,379	811,908
Operations and Maintenance	2,578,943	2,675,968
Transportation and Housing	391,581	379,218
Total Expense	12,941,620	12,876,563
Net Revenue (Expense)	(834,659)	(236,724)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,086,585	
Budgeted Surplus (Deficit), for the year	251,926	(236,724)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	251,926	(236,724)
Budgeted Surplus (Deficit), for the year	251,926	(236,724)

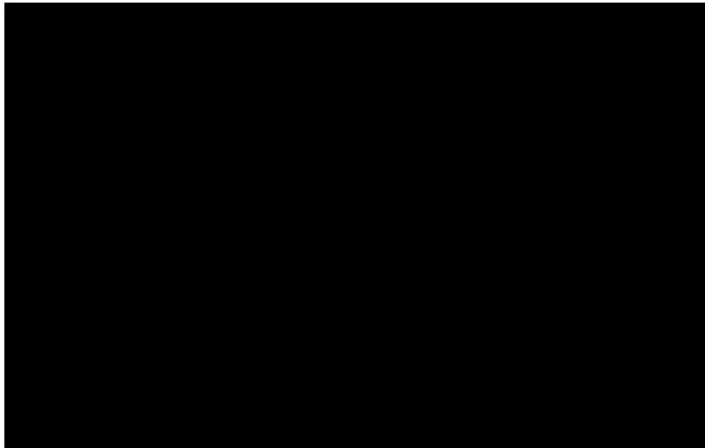
School District No. 84 (Vancouver Island West)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,600,009	10,156,792
Special Purpose Funds - Total Expense	1,427,970	1,788,322
Capital Fund - Total Expense	913,641	931,449
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	
Total Budget Bylaw Amount	13,441,620	12,876,563



May 9/2022
Date Signed

May 9/22
Date Signed

May 9/22
Date Signed

School District No. 84 (Vancouver Island West)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(834,659)	(236,724)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(500,000)	
Total Acquisition of Tangible Capital Assets	(500,000)	-
Amortization of Tangible Capital Assets	913,641	931,449
Total Effect of change in Tangible Capital Assets	413,641	931,449
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(421,018)	694,725

School District No. 84 (Vancouver Island West)

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,153,937	6,154,972
Tuition	120,000	120,000
Other Revenue	3,715,487	3,861,820
Investment Income	24,000	20,000
Total Revenue	10,013,424	10,156,792
Expenses		
Instruction	7,781,229	7,348,686
District Administration	884,379	811,908
Operations and Maintenance	1,696,687	1,777,325
Transportation and Housing	237,714	218,873
Total Expense	10,600,009	10,156,792
Net Revenue (Expense)	(586,585)	-
Budgeted Prior Year Surplus Appropriation	1,086,585	
Net Transfers (to) from other funds		
Local Capital	(500,000)	-
Total Net Transfers	(500,000)	-
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	9,657,222	9,804,134
ISC/LEA Recovery	(3,620,059)	(3,765,936)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
Student Transportation Fund	57,593	57,593
FSA Scorer Grant	4,094	4,094
Total Provincial Grants - Ministry of Education	6,153,937	6,154,972
Tuition		
International and Out of Province Students	120,000	120,000
Total Tuition	120,000	120,000
Other Revenues		
Funding from First Nations	3,620,059	3,765,936
Miscellaneous		
Kyuquot Grant	81,384	81,384
Arts Starts Grant	2,000	2,000
Outdoor Education	9,000	9,000
Other	3,044	3,500
Total Other Revenue	3,715,487	3,861,820
Investment Income	24,000	20,000
Total Operating Revenue	10,013,424	10,156,792

School District No. 84 (Vancouver Island West)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,115,500	2,265,329
Principals and Vice Principals	1,807,193	1,361,382
Educational Assistants	246,807	266,311
Support Staff	905,193	906,864
Other Professionals	521,350	491,587
Substitutes	487,000	487,000
Total Salaries	6,083,043	5,778,473
Employee Benefits	1,515,752	1,420,889
Total Salaries and Benefits	7,598,795	7,199,362
Services and Supplies		
Services	666,478	699,284
Student Transportation	39,500	39,500
Professional Development and Travel	469,614	488,614
Rentals and Leases	3,000	3,000
Dues and Fees	38,200	29,900
Insurance	39,000	39,000
Supplies	1,384,672	1,297,382
Utilities	360,750	360,750
Total Services and Supplies	3,001,214	2,957,430
Total Operating Expense	10,600,009	10,156,792

School District No. 84 (Vancouver Island West)

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	1,779,262	1,190,373	27,129	23,701		386,000	3,406,465
1.07 Library Services			27,168	17,670			44,838
1.08 Counselling	41,839						41,839
1.10 Special Education	235,540	79,187	192,510	90,158		30,000	627,395
1.30 English Language Learning		47,512					47,512
1.31 Indigenous Education							-
1.41 School Administration		476,451		156,945		10,000	643,396
1.61 Continuing Education	58,859	13,670					72,529
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	2,115,500	1,807,193	246,807	288,474	-	426,000	4,883,974
4 District Administration							
4.11 Educational Administration					186,455		186,455
4.40 School District Governance					57,250		57,250
4.41 Business Administration				50,978	198,458	5,000	254,436
Total Function 4	-	-	-	50,978	442,163	5,000	498,141
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					79,187		79,187
5.50 Maintenance Operations				514,340		50,000	564,340
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	514,340	79,187	50,000	643,527
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	2,115,500	1,807,193	246,807	905,193	521,350	487,000	6,083,043

School District No. 84 (Vancouver Island West)

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

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,406,465	821,696	4,228,161			
1.07 Library Services	44,838	11,210	56,048	987,865	5,216,026	5,010,454
1.08 Counselling	41,839	9,205	51,044	1,500	57,548	57,548
1.10 Special Education	627,395	153,767	781,162		51,044	124,480
1.30 English Language Learning	47,512	9,978	57,490	158,000	939,162	812,822
1.31 Indigenous Education	-	-	-		57,490	57,489
1.41 School Administration	643,396	211,558	854,954	328,956	328,956	328,956
1.61 Continuing Education	72,529	15,820	88,349	47,700	902,654	816,937
1.62 International and Out of Province Students	-	-	-	10,000	98,349	10,000
1.64 Other	-	-	-	90,000	90,000	90,000
Total Function 1	4,883,974	1,233,234	6,117,208	1,664,021	7,781,229	7,348,686
4 District Administration						
4.11 Educational Administration	186,455	56,488	242,943	53,700	296,643	217,679
4.40 School District Governance	57,250	4,580	61,830	35,600	97,430	159,673
4.41 Business Administration	254,436	55,270	309,706	180,600	490,306	434,556
Total Function 4	498,141	116,338	614,479	269,900	884,379	811,908
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	79,187	20,978	100,165	60,400	160,565	239,529
5.50 Maintenance Operations	564,340	131,332	695,672	469,500	1,165,172	1,166,846
5.52 Maintenance of Grounds	-	-	-	10,200	10,200	10,200
5.56 Utilities	-	-	-	360,750	360,750	360,750
Total Function 5	643,527	152,310	795,837	900,850	1,696,687	1,777,325
7 Transportation and Housing						
7.70 Student Transportation	57,401	13,870	71,271	166,443	237,714	218,873
Total Function 7	57,401	13,870	71,271	166,443	237,714	218,873
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,083,043	1,515,752	7,598,795	3,001,214	10,600,009	10,156,792

School District No. 84 (Vancouver Island West)

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

Schedule 3

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education		
Other Revenue	1,257,970	1,618,322
Total Revenue	<u>170,000</u>	<u>170,000</u>
	<u>1,427,970</u>	<u>1,788,322</u>
Expenses		
Instruction		
Operations and Maintenance	1,305,488	1,660,783
Transportation and Housing	72,482	77,539
Total Expense	<u>50,000</u>	<u>50,000</u>
	<u>1,427,970</u>	<u>1,788,322</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

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 \$
Revenues									
Provincial Grants - Ministry of Education	72,482	32,871		32,000	7,350	5,696	134,907	212,074	696,692
Other Revenue			120,000						
	72,482	32,871	120,000	32,000	7,350	5,696	134,907	212,074	696,692
Expenses									
Salaries									
Teachers									
Educational Assistants									
Support Staff									
Substitutes	50,000	27,000		22,234		5,696	94,165	100,000	546,659
	50,000	27,000	-	22,234	-	5,696	94,165	8,000	56,000
Employee Benefits								108,800	602,659
Services and Supplies	12,000	5,871		5,558					
	10,482		120,000	4,203	7,350		31,462	34,906	94,033
	72,482	32,871	120,000	32,000	7,350	5,696	9,280	69,168	
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

Schedule 3A

	First Nation Student Transportation	District Housing	TOTAL
	\$	\$	\$
Revenues			
Provincial Grants - Ministry of Education			
Other Revenue	63,898		1,257,970
		50,000	176,000
	63,898	50,000	1,427,970
Expenses			
Salaries			
Teachers			652,355
Educational Assistants			143,399
Support Staff			65,000
Substitutes		15,000	64,000
	-	15,000	924,754
Employee Benefits		3,000	186,830
Services and Supplies	63,898	32,000	316,386
	63,898	50,000	1,427,970
Net Revenue (Expense)	-	-	-

School District No. 84 (Vancouver Island West)

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

Schedule 4

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	665,567		665,567	694,725
Total Revenue	665,567	-	665,567	694,725
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	809,774		809,774	821,104
Transportation and Housing	103,867		103,867	110,345
Total Expense	913,641	-	913,641	931,449
Net Revenue (Expense)	(248,074)	-	(248,074)	(236,724)
Net Transfers (to) from other funds				
Local Capital		500,000	500,000	
Total Net Transfers	-	500,000	500,000	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	500,000	(500,000)	-	
Total Other Adjustments to Fund Balances	500,000	(500,000)	-	-
Budgeted Surplus (Deficit), for the year	251,926	-	251,926	(236,724)