

Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2021

School District No. 64 (Gulf Islands)

June 30, 2021

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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. 64 (GULF ISLANDS) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 64 (Gulf Islands) 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 \$25,430,044 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 10th DAY OF JUNE, 2020;

READ A SECOND TIME THE 10th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF JUNE, 2020;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 64 (Gulf Islands) Annual Budget Bylaw 2020/2021, adopted by the Board the 10th DAY OF JUNE, 2020.

Secretary Treasurer

School District No. 64 (Gulf Islands)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,440,000	1,476,688
Adult	-	1,250
Total Ministry Operating Grant Funded FTE's	1,440,000	1,477,938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	24,157,238	24,045,370
Tuition	500,000	775,000
Other Revenue	803,125	1,158,318
Rentals and Leases	15,000	15,000
Investment Income	26,100	30,500
Amortization of Deferred Capital Revenue	1,250,000	975,830
Total Revenue	26,751,463	27,000,018
Expenses		
Instruction	17,852,215	18,624,916
District Administration	1,319,165	1,265,620
Operations and Maintenance	4,204,186	4,332,984
Transportation and Housing	1,979,478	1,836,520
Total Expense	25,355,044	26,060,040
Budgeted Surplus (Deficit), for the year	1,396,419	939,978
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	1,271,419	1,069,220
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	125,000	(129,242)
Budgeted Surplus (Deficit), for the year	1,396,419	939,978

School District No. 64 (Gulf Islands)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	21,015,394	21,029,371
Operating - Tangible Capital Assets Purchased	75,000	75,000
Special Purpose Funds - Total Expense	2,914,650	3,625,597
Capital Fund - Total Expense	1,425,000	1,405,072
Total Budget Bylaw Amount	25,430,044	26,135,040

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

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School District No. 64 (Gulf Islands)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	1,396,419	939,978
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(75,000)	(75,000)
Total Acquisition of Tangible Capital Assets	(75,000)	(75,000)
Amortization of Tangible Capital Assets	1,200,000	1,180,072
Total Effect of change in Tangible Capital Assets	1,125,000	1,105,072
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,521,419	2,045,050

School District No. 64 (Gulf Islands)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget \$	2020 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	21,693,588	21,145,366
Tuition	500,000	775,000
Other Revenue	128,225	213,225
Rentals and Leases	15,000	15,000
Investment Income	25,000	25,000
Total Revenue	22,361,813	22,173,591
Expenses		
Instruction	15,041,194	15,102,948
District Administration	1,319,165	1,265,620
Operations and Maintenance	2,784,557	2,932,756
Transportation and Housing	1,870,478	1,728,047
Total Expense	21,015,394	21,029,371
Net Revenue (Expense)	1,346,419	1,144,220
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(75,000)	(75,000)
Total Net Transfers	(75,000)	(75,000)
Budgeted Surplus (Deficit), for the year	1,271,419	1,069,220

School District No. 64 (Gulf Islands)

Schedule 2A

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

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	21,260,426	20,543,833
Other Ministry of Education Grants		
Pay Equity	102,398	102,398
Funding for Graduated Adults	1,000	1,000
Transportation Supplement	328,264	328,264
Carbon Tax Grant		7,500
Employer Health Tax Grant		161,098
Early Learning Framework Implementation	1,500	1,273
Total Provincial Grants - Ministry of Education	21,693,588	21,145,366
Tuition		
International and Out of Province Students	500,000	775,000
Total Tuition	500,000	775,000
Other Revenues		
Miscellaneous		
Miscellaneous	105,500	190,500
GISPA	22,725	22,725
Total Other Revenue	128,225	213,225
Rentals and Leases	15,000	15,000
Investment Income	25,000	25,000
Total Operating Revenue	22,361,813	22,173,591

School District No. 64 (Gulf Islands)

Schedule 2B

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

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,878,674	6,955,309
Principals and Vice Principals	1,883,687	1,797,252
Educational Assistants	903,008	886,029
Support Staff	2,282,943	2,373,286
Other Professionals	1,319,472	1,207,676
Substitutes	601,575	601,575
Total Salaries	13,869,359	13,821,127
Employee Benefits	3,346,391	3,368,922
Total Salaries and Benefits	17,215,750	17,190,049
Services and Supplies		
Services	965,615	1,092,465
Student Transportation	1,166,600	1,042,600
Professional Development and Travel	388,799	407,877
Rentals and Leases	3,000	23,000
Dues and Fees	41,275	41,275
Insurance	55,281	55,281
Supplies	704,074	701,824
Utilities	475,000	475,000
Total Services and Supplies	3,799,644	3,839,322
Total Operating Expense	21,015,394	21,029,371

School District No. 64 (Gulf Islands)

Schedule 2C

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	5,545,407	576,644	130,292	86,188		420,775	6,759,306
1.03 Career Programs	72,196	20,166	68,942		70,833	6,000	238,137
1.07 Library Services	176,880	25,646		53,607		1,500	257,633
1.08 Counselling	237,188						237,188
1.10 Special Education	705,540	162,861	649,274	22,030	201,751	52,000	1,793,456
1.30 English Language Learning	117,893						117,893
1.31 Indigenous Education		65,338	54,500			6,500	126,338
1.41 School Administration		1,012,880		384,345		20,000	1,417,225
1.62 International and Out of Province Students	23,570	20,152			125,675	1,500	170,897
Total Function 1	6,878,674	1,883,687	903,008	546,170	398,259	508,275	11,118,073
4 District Administration							
4.11 Educational Administration					254,901		254,901
4.40 School District Governance					109,036		109,036
4.41 Business Administration				92,440	377,336	5,000	474,776
Total Function 4	-	-	-	92,440	741,273	5,000	838,713
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				82,074	157,983	3,500	243,557
5.50 Maintenance Operations				1,055,191		42,000	1,097,191
5.52 Maintenance of Grounds				125,163		2,000	127,163
5.56 Utilities				13,889		2,000	15,889
Total Function 5	-	-	-	1,276,317	157,983	49,500	1,483,800
7 Transportation and Housing							
7.41 Transportation and Housing Administration				25,752	21,957	800	48,509
7.70 Student Transportation				342,264		38,000	380,264
7.73 Housing							-
Total Function 7	-	-	-	368,016	21,957	38,800	428,773
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,878,674	1,883,687	903,008	2,282,943	1,319,472	601,575	13,869,359

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School District No. 64 (Gulf Islands)

Schedule 2C

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 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,759,306	1,726,265	8,485,571	591,592	9,077,163	9,195,030
1.03 Career Programs	238,137	55,125	293,262	62,880	356,142	396,990
1.07 Library Services	257,633	60,921	318,554	20,200	338,754	233,662
1.08 Counselling	237,188	55,739	292,927		292,927	288,892
1.10 Special Education	1,793,456	413,842	2,207,298	142,746	2,350,044	1,991,997
1.30 English Language Learning	117,893	27,705	145,598		145,598	49,091
1.31 Indigenous Education	126,338	27,999	154,337	79,993	234,330	231,625
1.41 School Administration	1,417,225	325,146	1,742,371	109,876	1,852,247	1,852,467
1.62 International and Out of Province Students	170,897	42,081	212,978	181,011	393,989	863,194
Total Function 1	11,118,073	2,734,823	13,852,896	1,188,298	15,041,194	15,102,948
4 District Administration						
4.11 Educational Administration	254,901	56,078	310,979	52,267	363,246	341,803
4.40 School District Governance	109,036	7,087	116,123	49,800	165,923	164,899
4.41 Business Administration	474,776	104,922	579,698	210,298	789,996	758,918
Total Function 4	838,713	168,087	1,006,800	312,365	1,319,165	1,265,620
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	243,557	53,515	297,072	61,850	358,922	338,290
5.50 Maintenance Operations	1,097,191	260,700	1,357,891	326,081	1,683,972	1,858,461
5.52 Maintenance of Grounds	127,163	30,319	157,482	35,000	192,482	187,256
5.56 Utilities	15,889	3,292	19,181	530,000	549,181	548,749
Total Function 5	1,483,800	347,826	1,831,626	952,931	2,784,557	2,932,756
7 Transportation and Housing						
7.41 Transportation and Housing Administration	48,509	11,123	59,632	3,950	63,582	48,597
7.70 Student Transportation	380,264	84,532	464,796	1,267,100	1,731,896	1,604,450
7.73 Housing	-	-	-	75,000	75,000	75,000
Total Function 7	428,773	95,655	524,428	1,346,050	1,870,478	1,728,047
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,869,359	3,346,391	17,215,750	3,799,644	21,015,394	21,029,371

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School District No. 64 (Gulf Islands)

Schedule 3

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

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,238,650	2,675,004
Other Revenue	674,900	945,093
Investment Income	1,100	5,500
Total Revenue	2,914,650	3,625,597
Expenses		
Instruction	2,811,021	3,521,968
Operations and Maintenance	103,629	103,629
Total Expense	2,914,650	3,625,597
Budgeted Surplus (Deficit), for the year	-	-

School District No. 64 (Gulf Islands)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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			200,000						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	103,629	75,860		89,600	28,000	50,288	161,656	324,480	1,405,533
Other			549,900						
Investment Income			100						
	103,629	75,860	550,000	89,600	28,000	50,288	161,656	324,480	1,405,533
Less: Allocated to Revenue	103,629	75,860	550,000	89,600	28,000	50,288	161,260	324,480	1,405,533
Deferred Revenue, end of year	-	-	200,000	-	-	-	396	-	-
Revenues									
Provincial Grants - Ministry of Education	103,629	75,860		89,600	28,000	50,288	161,260	324,480	1,405,533
Other Revenue			549,900						
Investment Income			100						
	103,629	75,860	550,000	89,600	28,000	50,288	161,260	324,480	1,405,533
Expenses									
Salaries									
Teachers				8,000	7,000	23,000			1,100,000
Educational Assistants		63,000		50,000	5,000		120,000		
Support Staff				5,000	4,500		75,000		
Other Professionals							35,000		
Substitutes				1,000	400	9,500	45,000		
	-	63,000	-	64,000	16,900	32,500	-	275,000	1,100,000
Employee Benefits		12,860		20,000	4,950	8,500	40,000		305,533
Services and Supplies	103,629		550,000	5,600	6,150	9,288	161,260	9,480	
	103,629	75,860	550,000	89,600	28,000	50,288	161,260	324,480	1,405,533
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

Schedule 3A

	First Nation Student Transportation	ACE-IT	CES Apprenticeship	Education Trust	Drake Road Transfer	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		38,000	6,000	310,000	11,600	565,600
Add: Restricted Grants						
Provincial Grants - Ministry of Education						2,239,046
Other		5,000	20,000	100,000		674,900
Investment Income				1,000		1,100
	-	5,000	20,000	101,000	-	2,915,046
Less: Allocated to Revenue	-	5,000	20,000	101,000	-	2,914,650
Deferred Revenue, end of year	-	38,000	6,000	310,000	11,600	565,996
Revenues						
Provincial Grants - Ministry of Education						2,238,650
Other Revenue		5,000	20,000	100,000		674,900
Investment Income				1,000		1,100
	-	5,000	20,000	101,000	-	2,914,650
Expenses						
Salaries						
Teachers						1,138,000
Educational Assistants						238,000
Support Staff						84,500
Other Professionals						35,000
Substitutes						55,900
	-	-	-	-	-	1,551,400
Employee Benefits						391,843
Services and Supplies		5,000	20,000	101,000		971,407
	-	5,000	20,000	101,000	-	2,914,650
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	225,000		225,000	225,000
Amortization of Deferred Capital Revenue	1,250,000		1,250,000	975,830
Total Revenue	1,475,000	-	1,475,000	1,200,830
Expenses				
Operations and Maintenance	225,000		225,000	225,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,091,000		1,091,000	1,071,599
Transportation and Housing	109,000		109,000	108,473
Total Expense	1,425,000	-	1,425,000	1,405,072
Net Revenue (Expense)	50,000	-	50,000	(204,242)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	75,000		75,000	75,000
Total Net Transfers	75,000	-	75,000	75,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	125,000	-	125,000	(129,242)