

Amended Annual Budget

School District No. 85 (Vancouver Island North)

June 30, 2021

School District No. 85 (Vancouver Island North)

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. 85 (VANCOUVER ISLAND NORTH) (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. 85 (Vancouver Island North) 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 \$24,410,878 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 _____ DAY OF _____, 2021;

READ A SECOND TIME THE _____ DAY OF _____, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2021;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 85 (Vancouver Island North) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the _____ DAY OF _____, 2021.

Secretary Treasurer

School District No. 85 (Vancouver Island North)

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	1,205,375	1,289,875
Adult	3,000	7,375
Total Ministry Operating Grant Funded FTE's	1,208,375	1,297,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	21,933,083	20,684,648
Tuition	5,500	5,500
Other Revenue	346,500	351,000
Rentals and Leases	94,853	103,000
Investment Income	80,000	70,000
Amortization of Deferred Capital Revenue	1,142,533	1,125,790
Total Revenue	23,602,469	22,339,938
Expenses		
Instruction	17,308,879	16,648,762
District Administration	1,253,456	1,309,746
Operations and Maintenance	4,452,266	4,286,405
Transportation and Housing	1,008,951	872,495
Total Expense	24,023,552	23,117,408
Net Revenue (Expense)	(421,083)	(777,470)
Budgeted Allocation (Retirement) of Surplus (Deficit)	409,869	755,617
Budgeted Surplus (Deficit), for the year	(11,214)	(21,853)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(11,214)	(21,853)
Budgeted Surplus (Deficit), for the year	(11,214)	(21,853)

School District No. 85 (Vancouver Island North)

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	19,710,031	19,375,303
Special Purpose Funds - Total Expense	2,772,448	2,255,557
Special Purpose Funds - Tangible Capital Assets Purchased	187,326	138,905
Capital Fund - Total Expense	1,541,073	1,486,548
Capital Fund - Tangible Capital Assets Purchased from Local Capital	200,000	200,000
Total Budget Bylaw Amount	24,410,878	23,456,313

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. 85 (Vancouver Island North)

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>(421,083)</u>	<u>(777,470)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(187,326)	(138,905)
From Local Capital	(200,000)	(200,000)
From Deferred Capital Revenue	(2,472,739)	
Total Acquisition of Tangible Capital Assets	<u>(2,860,065)</u>	<u>(338,905)</u>
Amortization of Tangible Capital Assets	1,541,073	1,486,548
Total Effect of change in Tangible Capital Assets	<u>(1,318,992)</u>	<u>1,147,643</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,740,075)</u></u>	<u><u>370,173</u></u>

School District No. 85 (Vancouver Island North)

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	2,829,924		10,437,224	13,267,148
Changes for the year				
Net Revenue (Expense) for the year	(209,869)	187,326	(398,540)	(421,083)
Interfund Transfers				
Tangible Capital Assets Purchased		(187,326)	187,326	-
Local Capital	(200,000)		200,000	-
Net Changes for the year	<u>(409,869)</u>	<u>-</u>	<u>(11,214)</u>	(421,083)
Budgeted Accumulated Surplus (Deficit), end of year	<u>2,420,055</u>	<u>-</u>	<u>10,426,010</u>	<u>12,846,065</u>

School District No. 85 (Vancouver Island North)

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	19,315,809	18,633,186
Tuition	5,500	5,500
Other Revenue	4,000	8,000
Rentals and Leases	94,853	103,000
Investment Income	80,000	70,000
Total Revenue	<u>19,500,162</u>	<u>18,819,686</u>
Expenses		
Instruction	14,577,798	14,402,678
District Administration	1,253,456	1,309,746
Operations and Maintenance	3,086,648	2,961,787
Transportation and Housing	792,129	701,092
Total Expense	<u>19,710,031</u>	<u>19,375,303</u>
Net Revenue (Expense)	<u>(209,869)</u>	<u>(555,617)</u>
Budgeted Prior Year Surplus Appropriation	<u>409,869</u>	<u>755,617</u>
Net Transfers (to) from other funds		
Local Capital	(200,000)	(200,000)
Total Net Transfers	<u>(200,000)</u>	<u>(200,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 85 (Vancouver Island North)

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	18,676,019	18,224,304
Other Ministry of Education Grants		
Pay Equity	115,216	115,216
Transportation Supplement	118,179	118,179
Carbon Tax Grant		17,000
Employer Health Tax Grant		140,056
Support Staff Benefits Grant	19,421	10,925
Teachers' Labour Settlement Funding	346,474	
Early Career Mentorship Funding	25,000	
FSA Grant	7,506	7,506
ELF Grant	1,610	
PLNet Funding	6,384	
Total Provincial Grants - Ministry of Education	19,315,809	18,633,186
Tuition		
International and Out of Province Students	5,500	5,500
Total Tuition	5,500	5,500
Other Revenues		
Miscellaneous		
Sale of Assets	4,000	8,000
Total Other Revenue	4,000	8,000
Rentals and Leases	94,853	103,000
Investment Income	80,000	70,000
Total Operating Revenue	19,500,162	18,819,686

School District No. 85 (Vancouver Island North)

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	5,611,159	5,794,378
Principals and Vice Principals	1,817,273	1,704,426
Educational Assistants	2,361,954	2,207,788
Support Staff	2,030,615	1,902,414
Other Professionals	719,105	727,546
Substitutes	708,669	530,436
Total Salaries	13,248,775	12,866,988
Employee Benefits	3,274,582	3,283,273
Total Salaries and Benefits	16,523,357	16,150,261
Services and Supplies		
Services	839,391	830,353
Student Transportation	73,233	76,855
Professional Development and Travel	426,618	486,817
Rentals and Leases	18,000	18,000
Dues and Fees	18,339	18,339
Insurance	79,595	79,595
Supplies	878,938	862,523
Utilities	852,560	852,560
Total Services and Supplies	3,186,674	3,225,042
Total Operating Expense	19,710,031	19,375,303

School District No. 85 (Vancouver Island North)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	4,217,289	1,027,542		105,537		397,583
1.03 Career Programs	49,265					2,217
1.07 Library Services	181,772			47,660		10,086
1.08 Counselling	162,236					7,301
1.10 Special Education	724,541	43,468	1,643,104			113,845
1.30 English Language Learning	233,586					14,511
1.31 Indigenous Education	42,470	95,130	216,587	17,226		19,673
1.41 School Administration		619,423	502,263			62,965
1.64 Other						
Total Function 1	5,611,159	1,785,563	2,361,954	170,423	-	628,181
4 District Administration						
4.11 Educational Administration		31,710		8,613	354,375	1,500
4.40 School District Governance					86,736	
4.41 Business Administration				144,879	177,677	1,449
Total Function 4	-	31,710	-	153,492	618,788	2,949
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration				52,312	57,324	523
5.50 Maintenance Operations				1,186,147		47,446
5.52 Maintenance of Grounds				34,923		350
5.56 Utilities						
Total Function 5	-	-	-	1,273,382	57,324	48,319
7 Transportation and Housing						
7.41 Transportation and Housing Administration				22,253	42,993	445
7.70 Student Transportation				411,065		28,775
7.73 Housing						
Total Function 7	-	-	-	433,318	42,993	29,220
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,611,159	1,817,273	2,361,954	2,030,615	719,105	708,669

School District No. 85 (Vancouver Island North)

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

	Total Salaries
	\$
1 Instruction	
1.02 Regular Instruction	5,747,951
1.03 Career Programs	51,482
1.07 Library Services	239,518
1.08 Counselling	169,537
1.10 Special Education	2,524,958
1.30 English Language Learning	248,097
1.31 Indigenous Education	391,086
1.41 School Administration	1,184,651
1.64 Other	-
Total Function 1	<u>10,557,280</u>
4 District Administration	
4.11 Educational Administration	396,198
4.40 School District Governance	86,736
4.41 Business Administration	324,005
Total Function 4	<u>806,939</u>
5 Operations and Maintenance	
5.41 Operations and Maintenance Administration	110,159
5.50 Maintenance Operations	1,233,593
5.52 Maintenance of Grounds	35,273
5.56 Utilities	-
Total Function 5	<u>1,379,025</u>
7 Transportation and Housing	
7.41 Transportation and Housing Administration	65,691
7.70 Student Transportation	439,840
7.73 Housing	-
Total Function 7	<u>505,531</u>
9 Debt Services	
Total Function 9	<u>-</u>
Total Functions 1 - 9	<u>13,248,775</u>

School District No. 85 (Vancouver Island North)

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	5,747,951	1,312,354	7,060,305	684,289	7,744,594	7,685,227
1.03 Career Programs	51,482	11,787	63,269	28,500	91,769	88,828
1.07 Library Services	239,518	57,366	296,884	16,301	313,185	321,886
1.08 Counselling	169,537	38,821	208,358	5,600	213,958	208,426
1.10 Special Education	2,524,958	664,142	3,189,100	185,520	3,374,620	3,335,471
1.30 English Language Learning	248,097	56,570	304,667	16,490	321,157	312,395
1.31 Indigenous Education	391,086	101,677	492,763	411,823	904,586	900,234
1.41 School Administration	1,184,651	296,944	1,481,595	79,944	1,561,539	1,498,541
1.64 Other	-	-	-	52,390	52,390	51,670
Total Function 1	10,557,280	2,539,661	13,096,941	1,480,857	14,577,798	14,402,678
4 District Administration						
4.11 Educational Administration	396,198	109,352	505,550	52,810	558,360	518,146
4.40 School District Governance	86,736	7,480	94,216	63,464	157,680	239,915
4.41 Business Administration	324,005	90,676	414,681	122,735	537,416	551,685
Total Function 4	806,939	207,508	1,014,447	239,009	1,253,456	1,309,746
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	110,159	30,829	140,988	66,443	207,431	191,662
5.50 Maintenance Operations	1,233,593	345,235	1,578,828	368,685	1,947,513	1,838,821
5.52 Maintenance of Grounds	35,273	9,871	45,144	34,000	79,144	78,744
5.56 Utilities	-	-	-	852,560	852,560	852,560
Total Function 5	1,379,025	385,935	1,764,960	1,321,688	3,086,648	2,961,787
7 Transportation and Housing						
7.41 Transportation and Housing Administration	65,691	18,384	84,075	6,120	90,195	84,540
7.70 Student Transportation	439,840	123,094	562,934	134,000	696,934	611,552
7.73 Housing	-	-	-	5,000	5,000	5,000
Total Function 7	505,531	141,478	647,009	145,120	792,129	701,092
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,248,775	3,274,582	16,523,357	3,186,674	19,710,031	19,375,303

School District No. 85 (Vancouver Island North)

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

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,617,274	2,051,462
Other Revenue	342,500	343,000
Total Revenue	2,959,774	2,394,462
Expenses		
Instruction	2,731,081	2,246,084
Operations and Maintenance	11,051	9,473
Transportation and Housing	30,316	
Total Expense	2,772,448	2,255,557
Net Revenue (Expense)	187,326	138,905
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(187,326)	(138,905)
Total Net Transfers	(187,326)	(138,905)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year			12,525	272,982		
Add: Restricted Grants						
Provincial Grants - Ministry of Education	148,377	67,768			96,000	17,150
Other			2,500	300,000		
	148,377	67,768	2,500	300,000	96,000	17,150
Less: Allocated to Revenue	148,377	67,768	2,500	340,000	96,000	17,150
Deferred Revenue, end of year	-	-	12,525	232,982	-	-
Revenues						
Provincial Grants - Ministry of Education	148,377	67,768			96,000	17,150
Other Revenue			2,500	340,000		
	148,377	67,768	2,500	340,000	96,000	17,150
Expenses						
Salaries						
Teachers						
Educational Assistants		55,000				
Support Staff						
Other Professionals						
Substitutes						
	-	55,000	-	-	-	-
Employee Benefits		12,768				
Services and Supplies	11,051		2,500	340,000	96,000	17,150
	11,051	67,768	2,500	340,000	96,000	17,150
Net Revenue (Expense) before Interfund Transfers	137,326	-	-	-	-	-
Interfund Transfers						
Tangible Capital Assets Purchased	(137,326)					
	(137,326)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					4
Add: Restricted Grants					
Provincial Grants - Ministry of Education	8,856	322,035	122,970	1,238,793	97,695
Other					
	8,856	322,035	122,970	1,238,793	97,695
Less: Allocated to Revenue	8,856	322,035	122,970	1,238,793	97,699
Deferred Revenue, end of year	-	-	-	-	-
Revenues					
Provincial Grants - Ministry of Education	8,856	322,035	122,970	1,238,793	97,699
Other Revenue					
	8,856	322,035	122,970	1,238,793	97,699
Expenses					
Salaries					
Teachers				979,852	
Educational Assistants		264,200			
Support Staff			31,100		
Other Professionals			62,723		
Substitutes					82,068
	-	264,200	93,823	979,852	82,068
Employee Benefits		52,835	12,545	258,941	15,631
Services and Supplies	8,856	5,000	16,602		
	8,856	322,035	122,970	1,238,793	97,699
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers					
Tangible Capital Assets Purchased					
	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	30,316		5,992		
Add: Restricted Grants					
Provincial Grants - Ministry of Education		57,000	11,250	131,051	262,017
Other	-	57,000	11,250	131,051	262,017
Less: Allocated to Revenue	30,316	57,000	17,242	131,051	262,017
Deferred Revenue, end of year	-	-	-	-	-
Revenues					
Provincial Grants - Ministry of Education	30,316	57,000	17,242	131,051	262,017
Other Revenue	-	-	-	-	-
	30,316	57,000	17,242	131,051	262,017
Expenses					
Salaries					
Teachers					57,500
Educational Assistants					
Support Staff				51,613	43,410
Other Professionals					
Substitutes					
	-	-	-	51,613	100,910
Employee Benefits				16,750	31,590
Services and Supplies	30,316	57,000	17,242	62,688	79,517
	30,316	57,000	17,242	131,051	212,017
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	50,000
Interfund Transfers					
Tangible Capital Assets Purchased					(50,000)
	-	-	-	-	(50,000)
Net Revenue (Expense)	-	-	-	-	-

School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	321,819
Add: Restricted Grants	
Provincial Grants - Ministry of Education	2,580,962
Other	302,500
	<u>2,883,462</u>
Less: Allocated to Revenue	<u>2,959,774</u>
Deferred Revenue, end of year	<u>245,507</u>
Revenues	
Provincial Grants - Ministry of Education	2,617,274
Other Revenue	342,500
	<u>2,959,774</u>
Expenses	
Salaries	
Teachers	1,037,352
Educational Assistants	319,200
Support Staff	126,123
Other Professionals	62,723
Substitutes	82,068
	<u>1,627,466</u>
Employee Benefits	401,060
Services and Supplies	743,922
	<u>2,772,448</u>
Net Revenue (Expense) before Interfund Transfers	<u>187,326</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(187,326)
	<u>(187,326)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 85 (Vancouver Island North)

Schedule 4

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	1,142,533		1,142,533	1,125,790
Total Revenue	1,142,533	-	1,142,533	1,125,790
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,354,567		1,354,567	1,315,145
Transportation and Housing	186,506		186,506	171,403
Total Expense	1,541,073	-	1,541,073	1,486,548
Net Revenue (Expense)	(398,540)	-	(398,540)	(360,758)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	187,326		187,326	138,905
Local Capital		200,000	200,000	200,000
Total Net Transfers	187,326	200,000	387,326	338,905
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	200,000	(200,000)	-	
Total Other Adjustments to Fund Balances	200,000	(200,000)	-	
Budgeted Surplus (Deficit), for the year	(11,214)	-	(11,214)	(21,853)