

Amended Annual Budget

School District No. 87 (Stikine)

June 30, 2023

School District No. 87 (Stikine)

June 30, 2023

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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. 87 (STIKINE) (called the "Board") to adopt the Amended 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 and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 87 (Stikine) Amended 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 \$9,997,745 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 2nd DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 2nd DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 2nd DAY OF FEBRUARY, 2023;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 87 (Stikine) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 2nd DAY OF FEBRUARY, 2023.

Secretary Treasurer

School District No. 87 (Stikine)

Statement 2

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

| | 2023 Amended Annual Budget | 2022 Amended Annual Budget |
|---|-------------------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 179,625 | 161,750 |
| Adult | 0,250 | |
| Total Ministry Operating Grant Funded FTE's | 179,875 | 161,750 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education and Child Care | 6,769,709 | 7,153,850 |
| Other | 10,500 | |
| Federal Grants | 12,820 | 12,820 |
| Other Revenue | 949,479 | 397,782 |
| Rentals and Leases | 185,245 | 162,000 |
| Investment Income | 315,000 | 85,000 |
| Amortization of Deferred Capital Revenue | 460,086 | 436,918 |
| Total Revenue | 8,702,839 | 8,248,370 |
| Expenses | | |
| Instruction | 5,415,082 | 5,469,629 |
| District Administration | 1,117,859 | 1,028,699 |
| Operations and Maintenance | 1,803,049 | 1,912,070 |
| Transportation and Housing | 945,330 | 684,685 |
| Total Expense | 9,281,320 | 9,095,083 |
| Net Revenue (Expense) | (578,481) | (846,713) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 1,117,130 | 820,862 |
| Budgeted Surplus (Deficit), for the year | 538,649 | (25,851) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | 538,649 | (25,851) |
| Budgeted Surplus (Deficit), for the year | 538,649 | (25,851) |

School District No. 87 (Stikine)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2023

| | 2023 Amended Annual Budget | 2022 Amended Annual Budget |
|---|---------------------------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 7,204,713 | 7,110,756 |
| Operating - Tangible Capital Assets Purchased | 555,986 | |
| Special Purpose Funds - Total Expense | 1,373,745 | 1,368,712 |
| Special Purpose Funds - Tangible Capital Assets Purchased | 160,439 | 127,846 |
| Capital Fund - Total Expense | 702,862 | 615,615 |
| Total Budget Bylaw Amount | 9,997,745 | 9,222,929 |

Approved by the Board

| | |
|--|-------------|
| | Date Signed |
|--|-------------|

| | |
|--|-------------|
| | Date Signed |
|--|-------------|

| | |
|--|-------------|
| | Date Signed |
|--|-------------|

School District No. 87 (Stikine)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

| | 2023 Amended Annual Budget | 2022 Amended Annual Budget |
|---|-------------------------------|-------------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | <u>(578,481)</u> | <u>(846,713)</u> |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (716,425) | (127,846) |
| From Deferred Capital Revenue | <u>(1,246,805)</u> | <u>(1,479,313)</u> |
| Total Acquisition of Tangible Capital Assets | <u>(1,963,230)</u> | <u>(1,607,159)</u> |
| Amortization of Tangible Capital Assets | <u>702,862</u> | <u>615,615</u> |
| Total Effect of change in Tangible Capital Assets | <u>(1,260,368)</u> | <u>(991,544)</u> |
| | <u>-</u> | <u>-</u> |
| (Increase) Decrease in Net Financial Assets (Debt) | <u><u>(1,838,849)</u></u> | <u><u>(1,838,257)</u></u> |

School District No. 87 (Stikine)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

| | Operating Fund | Special Purpose Fund | Capital Fund | 2023 Amended Annual Budget |
|--|---------------------------|---------------------------------|-------------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 4,963,399 | - | 8,095,032 | 13,058,431 |
| Changes for the year | | | | |
| Net Revenue (Expense) for the year | (561,144) | 160,439 | (177,776) | (578,481) |
| Interfund Transfers | | | | |
| Tangible Capital Assets Purchased | (555,986) | (160,439) | 716,425 | - |
| Net Changes for the year | (1,117,130) | - | 538,649 | (578,481) |
| Budgeted Accumulated Surplus (Deficit), end of year | 3,846,269 | - | 8,633,681 | 12,479,950 |

School District No. 87 (Stikine)

Schedule 2

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

| | 2023 Amended Annual Budget | 2022 Amended Annual Budget |
|--|-------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 5,255,525 | 5,707,292 |
| Other | 10,500 | |
| Federal Grants | 12,820 | 12,820 |
| Other Revenue | 929,479 | 347,782 |
| Rentals and Leases | 185,245 | 162,000 |
| Investment Income | 250,000 | 60,000 |
| Total Revenue | <u>6,643,569</u> | <u>6,289,894</u> |
| Expenses | | |
| Instruction | 4,119,770 | 4,168,733 |
| District Administration | 1,117,859 | 1,028,699 |
| Operations and Maintenance | 1,043,404 | 1,291,284 |
| Transportation and Housing | 923,680 | 622,040 |
| Total Expense | <u>7,204,713</u> | <u>7,110,756</u> |
| Net Revenue (Expense) | <u>(561,144)</u> | <u>(820,862)</u> |
| Budgeted Prior Year Surplus Appropriation | <u>1,117,130</u> | <u>820,862</u> |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (555,986) | |
| Total Net Transfers | <u>(555,986)</u> | <u>-</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 87 (Stikine)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

| | 2023 Amended Annual Budget | 2022 Amended Annual Budget |
|---|-------------------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | |
| Operating Grant, Ministry of Education and Child Care | 5,773,485 | 5,861,254 |
| ISC/LEA Recovery | (883,733) | (346,782) |
| Other Ministry of Education and Child Care Grants | | |
| Pay Equity | 124,935 | 124,935 |
| Student Transportation Fund | 51,181 | 51,181 |
| Support Staff Benefits Grant | 2,537 | |
| FSA Scorer Grant | 4,094 | 4,094 |
| Early Learning Framework (ELF) Implementation | | 1,181 |
| Equity in Action | | 5,000 |
| Anti-Racism/Early Learning | 6,452 | 6,429 |
| ECL Environment Scan | 40,000 | |
| Teacher/Excluded Wage Grant | 136,574 | |
| Total Provincial Grants - Ministry of Education and Child Care | 5,255,525 | 5,707,292 |
| Provincial Grants - Other | 10,500 | |
| Federal Grants | 12,820 | 12,820 |
| Other Revenues | | |
| Funding from First Nations | 928,479 | 346,782 |
| Miscellaneous | | |
| Miscellaneous | 1,000 | 1,000 |
| Total Other Revenue | 929,479 | 347,782 |
| Rentals and Leases | 185,245 | 162,000 |
| Investment Income | 250,000 | 60,000 |
| Total Operating Revenue | 6,643,569 | 6,289,894 |

School District No. 87 (Stikine)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

| | 2023 Amended Annual Budget | 2022 Amended Annual Budget |
|-------------------------------------|-------------------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 1,236,471 | 1,254,282 |
| Principals and Vice Principals | 801,777 | 619,350 |
| Educational Assistants | 145,898 | 185,000 |
| Support Staff | 448,357 | 628,200 |
| Other Professionals | 781,836 | 470,000 |
| Substitutes | 104,000 | 217,860 |
| Total Salaries | 3,518,339 | 3,374,692 |
| Employee Benefits | 739,625 | 800,292 |
| Total Salaries and Benefits | 4,257,964 | 4,174,984 |
| Services and Supplies | | |
| Services | 995,150 | 745,200 |
| Student Transportation | 593,785 | 417,723 |
| Professional Development and Travel | 271,881 | 266,993 |
| Dues and Fees | 10,600 | 13,900 |
| Insurance | 13,200 | 17,750 |
| Supplies | 798,133 | 1,230,206 |
| Utilities | 264,000 | 244,000 |
| Total Services and Supplies | 2,946,749 | 2,935,772 |
| Total Operating Expense | 7,204,713 | 7,110,756 |

School District No. 87 (Stikine)

Amended 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 | 1,097,420 | 353,954 | | | | 32,000 | 1,483,374 |
| 1.07 Library Services | | | | | | | - |
| 1.08 Counselling | 28,781 | | | | | | 28,781 |
| 1.10 Special Education | | 104,905 | 108,604 | | 36,317 | 5,000 | 254,826 |
| 1.31 Indigenous Education | 110,270 | | 37,294 | | | | 147,564 |
| 1.41 School Administration | | 342,918 | | 82,008 | | 2,000 | 426,926 |
| Total Function 1 | 1,236,471 | 801,777 | 145,898 | 82,008 | 36,317 | 39,000 | 2,341,471 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | | 376,011 | | 376,011 |
| 4.40 School District Governance | | | | | 55,125 | | 55,125 |
| 4.41 Business Administration | | | | 64,198 | 173,831 | | 238,029 |
| Total Function 4 | - | - | - | 64,198 | 604,967 | - | 669,165 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | | 103,382 | | 103,382 |
| 5.50 Maintenance Operations | | | | 268,821 | | 60,000 | 328,821 |
| 5.52 Maintenance of Grounds | | | | | | | - |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 268,821 | 103,382 | 60,000 | 432,203 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | 17,810 | | 17,810 |
| 7.70 Student Transportation | | | | | | | - |
| 7.73 Housing | | | | 33,330 | 19,360 | 5,000 | 57,690 |
| Total Function 7 | - | - | - | 33,330 | 37,170 | 5,000 | 75,500 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 1,236,471 | 801,777 | 145,898 | 448,357 | 781,836 | 104,000 | 3,518,339 |

School District No. 87 (Stikine)

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

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2023 Amended Annual Budget | 2022 Amended Annual Budget |
|--|------------------|-------------------|-----------------------------|-----------------------|----------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 1,483,374 | 319,437 | 1,802,811 | 941,911 | 2,744,722 | 3,005,421 |
| 1.07 Library Services | - | | - | 22,950 | 22,950 | 49,910 |
| 1.08 Counselling | 28,781 | 6,030 | 34,811 | | 34,811 | |
| 1.10 Special Education | 254,826 | 55,681 | 310,507 | 32,000 | 342,507 | 373,661 |
| 1.31 Indigenous Education | 147,564 | 33,136 | 180,700 | 171,753 | 352,453 | 274,953 |
| 1.41 School Administration | 426,926 | 95,701 | 522,627 | 99,700 | 622,327 | 464,788 |
| Total Function 1 | 2,341,471 | 509,985 | 2,851,456 | 1,268,314 | 4,119,770 | 4,168,733 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 376,011 | 75,014 | 451,025 | 88,650 | 539,675 | 327,520 |
| 4.40 School District Governance | 55,125 | 3,075 | 58,200 | 49,000 | 107,200 | 114,775 |
| 4.41 Business Administration | 238,029 | 50,055 | 288,084 | 182,900 | 470,984 | 586,404 |
| Total Function 4 | 669,165 | 128,144 | 797,309 | 320,550 | 1,117,859 | 1,028,699 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 103,382 | 20,625 | 124,007 | 45,850 | 169,857 | 80,004 |
| 5.50 Maintenance Operations | 328,821 | 64,976 | 393,797 | 227,050 | 620,847 | 953,980 |
| 5.52 Maintenance of Grounds | - | | - | 30,700 | 30,700 | 51,300 |
| 5.56 Utilities | - | | - | 222,000 | 222,000 | 206,000 |
| Total Function 5 | 432,203 | 85,601 | 517,804 | 525,600 | 1,043,404 | 1,291,284 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 17,810 | 3,553 | 21,363 | | 21,363 | |
| 7.70 Student Transportation | - | | - | 593,785 | 593,785 | 410,723 |
| 7.73 Housing | 57,690 | 12,342 | 70,032 | 238,500 | 308,532 | 211,317 |
| Total Function 7 | 75,500 | 15,895 | 91,395 | 832,285 | 923,680 | 622,040 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 3,518,339 | 739,625 | 4,257,964 | 2,946,749 | 7,204,713 | 7,110,756 |

School District No. 87 (Stikine)

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

| | <u>2023 Amended Annual Budget</u> | <u>2022 Amended Annual Budget</u> |
|---|---------------------------------------|---------------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 1,514,184 | 1,446,558 |
| Other Revenue | 20,000 | 50,000 |
| Total Revenue | <u>1,534,184</u> | <u>1,496,558</u> |
| Expenses | | |
| Instruction | 1,295,312 | 1,300,896 |
| Operations and Maintenance | 56,783 | 5,171 |
| Transportation and Housing | 21,650 | 62,645 |
| Total Expense | <u>1,373,745</u> | <u>1,368,712</u> |
| Net Revenue (Expense) | <u>160,439</u> | <u>127,846</u> |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (160,439) | (127,846) |
| Total Net Transfers | <u>(160,439)</u> | <u>(127,846)</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 87 (Stikine)

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

| | Annual Facility Grant | Learning Improvement Fund | School Generated Funds | Ready, Set, Learn | CommunityLINK | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | First Nation Student Transportation | Mental Health in Schools |
|--|-----------------------------|---------------------------------|------------------------------|-------------------------|---------------|---|---|---|--------------------------------|
| | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 116,460 | 6,819 | 121,037 | 31,302 | 872,033 | | | 53,787 | 185,233 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 60,762 | 19,652 | | 7,350 | 571,181 | 6,285 | 395,200 | 9,185 | 57,000 |
| Other | | | 22,000 | | | | | | |
| | 60,762 | 19,652 | 22,000 | 7,350 | 571,181 | 6,285 | 395,200 | 9,185 | 57,000 |
| Less: Allocated to Revenue | 177,222 | 25,634 | 20,000 | 20,000 | 697,693 | 6,285 | 395,200 | 21,650 | 80,000 |
| Deferred Revenue, end of year | - | 837 | 123,037 | 18,652 | 745,521 | - | - | 41,322 | 162,233 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 177,222 | 25,634 | | 20,000 | 697,693 | 6,285 | 395,200 | 21,650 | 80,000 |
| Other Revenue | | | 20,000 | | | | | | |
| | 177,222 | 25,634 | 20,000 | 20,000 | 697,693 | 6,285 | 395,200 | 21,650 | 80,000 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 329,333 | | |
| Educational Assistants | | 20,860 | | | 175,037 | | | | |
| Support Staff | 33,330 | | | | | | | | |
| Other Professionals | 9,680 | | | | | | | | |
| Substitutes | | | | | 19,800 | 5,300 | | | |
| | 43,010 | 20,860 | - | - | 194,837 | 5,300 | 329,333 | - | - |
| Employee Benefits | 8,602 | 4,774 | | | 42,856 | 985 | 65,867 | | |
| Services and Supplies | 5,171 | | 20,000 | 20,000 | 420,000 | | | 21,650 | 80,000 |
| | 56,783 | 25,634 | 20,000 | 20,000 | 657,693 | 6,285 | 395,200 | 21,650 | 80,000 |
| Net Revenue (Expense) before Interfund Transfers | 120,439 | - | - | - | 40,000 | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | (120,439) | | | | (40,000) | | | | |
| | (120,439) | - | - | - | (40,000) | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 87 (Stikine)

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

| | Federal Safe Return to Class / Ventilation Fund | Student & Family Affordability | TOTAL |
|--|--|--------------------------------------|------------------|
| | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 9,362 | | 1,396,033 |
| Add: Restricted Grants | | | |
| Provincial Grants - Ministry of Education and Child Care | | 250,000 | 1,376,615 |
| Other | | | 22,000 |
| | - | 250,000 | 1,398,615 |
| Less: Allocated to Revenue | 6,500 | 84,000 | 1,534,184 |
| Deferred Revenue, end of year | <u>2,862</u> | <u>166,000</u> | <u>1,260,464</u> |
| Revenues | | | |
| Provincial Grants - Ministry of Education and Child Care | 6,500 | 84,000 | 1,514,184 |
| Other Revenue | | | 20,000 |
| | 6,500 | 84,000 | 1,534,184 |
| Expenses | | | |
| Salaries | | | |
| Teachers | | | 329,333 |
| Educational Assistants | | | 195,897 |
| Support Staff | | | 33,330 |
| Other Professionals | | | 9,680 |
| Substitutes | | | 25,100 |
| | - | - | 593,340 |
| Employee Benefits | | | 123,084 |
| Services and Supplies | 6,500 | 84,000 | 657,321 |
| | 6,500 | 84,000 | 1,373,745 |
| Net Revenue (Expense) before Interfund Transfers | - | - | 160,439 |
| Interfund Transfers | | | |
| Tangible Capital Assets Purchased | | | (160,439) |
| | - | - | (160,439) |
| Net Revenue (Expense) | - | - | - |

School District No. 87 (Stikine)

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

| | 2023 Amended Annual Budget | | | 2022 Amended Annual Budget |
|---|--|------------------|------------------|-------------------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Investment Income | | 65,000 | 65,000 | 25,000 |
| Amortization of Deferred Capital Revenue | 460,086 | | 460,086 | 436,918 |
| Total Revenue | 460,086 | 65,000 | 525,086 | 461,918 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 702,862 | | 702,862 | 615,615 |
| Total Expense | 702,862 | - | 702,862 | 615,615 |
| Net Revenue (Expense) | (242,776) | 65,000 | (177,776) | (153,697) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 716,425 | | 716,425 | 127,846 |
| Total Net Transfers | 716,425 | - | 716,425 | 127,846 |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | |
| Budgeted Surplus (Deficit), for the year | 473,649 | 65,000 | 538,649 | (25,851) |