



SCHOOL DISTRICT NO 87

P.O. BOX 190
DEASE LAKE, B.C. V0C 1L0
Tel. (250) 771-4440
Fax (250) 771-4441

School District No.87 (Stikine) AGENDA Public meeting of: February 2, 2023 3:30pm – Iskut, Klappan School

1. Call to Order

Land Acknowledgement:

We would like to acknowledge that the lands on which we work and learn are the unceded traditional territories of the Tāltān, Kaska and Taku River Tlingit First Nations.

2. Adoption of Agenda – Motion to approve required

Page 1 to 2

3. Adoption of Public Meeting Minutes

a. NIL

4. Adoption of Caucus Meeting Summary

a. January 23, 2023 via Zoom – Motion to approve required

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5. Superintendent Report – Information only

Verbal

6. Finance

a. 2022/2023 Amended Annual Budget – Bylaw Required

Pages 4 – 19

i. **THAT** the 2022/2023 Amended Annual Budget be read a first time the 2nd day of February 2023

ii. **THAT** the 2022/2023 Amended Annual Budget be read a second time the 2nd day of February 2023

(Unanimous consent is required to proceed to 3rd and final reading.)

iii. **THAT** the 2022/2023 Amended Annual Budget be read a 3rd time, passed and adopted the 2nd day of February 2023.

7. Buildings and Grounds

a) NIL

8. Other

a. NIL

9. Trustee Reports

10. Public Question Period

11. Adjourn Meeting – Motion to adjourn required



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SCHOOL DISTRICT NO. 87 (Stikine)

SPECIAL CAUCUS MEETING SUMMARY

January 23, 2023 5:00pm PST
Via Zoom

Land Acknowledgement:

We would like to acknowledge that the lands on which we work and learn are the unceded traditional territories of the Tāltān, Kaska and Taku River Tlingit First Nations.

C23.01 **THAT:** The Board of Education ratify the changes to the CUPE 2052-02 Collective Agreement as presented in the Memorandum of Agreement.

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)
 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
Total Ministry Operating Grant Funded FTE's	<u>179,625</u>	<u>161,750</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	6,623,635	7,153,850
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	<u>8,546,265</u>	<u>8,248,370</u>
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	<u>9,281,320</u>	<u>9,095,083</u>
Net Revenue (Expense)	<u>(735,055)</u>	<u>(846,713)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,273,704	820,862
Budgeted Surplus (Deficit), for the year	<u>538,649</u>	<u>(25,851)</u>
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	<u>538,649</u>	<u>(25,851)</u>

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	<u>9,997,745</u>	<u>9,222,929</u>

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
DRAFT	DRAFT
Signature of the Superintendent	Date Signed
Signature of the Secretary/Treasurer	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>(735,055)</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	(1,246,805)	(1,479,313)
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>(1,995,423)</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	(717,718)	160,439	(177,776)	(735,055)
Interfund Transfers				
Tangible Capital Assets Purchased	(555,986)	(160,439)	716,425	-
Net Changes for the year	(1,273,704)	-	538,649	(735,055)
Budgeted Accumulated Surplus (Deficit), end of year	3,689,695	-	8,633,681	12,323,376

School District No. 87 (Stikine)

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	5,109,451	5,707,292
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	6,486,995	6,289,894
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	7,204,713	7,110,756
Net Revenue (Expense)	(717,718)	(820,862)
Budgeted Prior Year Surplus Appropriation	1,273,704	820,862
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(555,986)	-
Total Net Transfers	(555,986)	-
Budgeted Surplus (Deficit), for the year	-	-

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
Environmental Scan	20,000	
School District Mentor Child Care	10,500	
Total Provincial Grants - Ministry of Education and Child Care	5,109,451	5,707,292
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	6,486,995	6,289,894

School District No. 87 (Stikine)

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

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

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		5,145	571,181	6,285	395,200	9,185	57,000
Other			22,000						
	60,762	19,652	22,000	5,145	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	16,447	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	1,374,410
Other			22,000
	-	250,000	1,396,410
Less: Allocated to Revenue	6,500	84,000	1,534,184
Deferred Revenue, end of year	2,862	166,000	1,258,259
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)