

Annual Budget

## **School District No. 87 (Stikine)**

June 30, 2025

# School District No. 87 (Stikine)

June 30, 2025

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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. 87 (STIKINE) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2024/2025 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 87 (Stikine) Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$11,275,299 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 27th DAY OF JUNE, 2024;

READ A SECOND TIME THE 27th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF JUNE, 2024;



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Chairperson of the Board



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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 87 (Stikine) Annual Budget Bylaw 2024/2025, adopted by the Board the 27th DAY OF JUNE, 2024.



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Secretary Treasurer

# School District No. 87 (Stikine)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	190,000	188,625
Adult	-	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>190,000</b>	<b>188,625</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	7,779,334	7,263,672
Other	70,000	55,000
Federal Grants	12,100	12,100
Other Revenue	1,093,640	1,088,640
Rentals and Leases	190,000	190,000
Investment Income	560,000	600,000
Amortization of Deferred Capital Revenue	484,645	483,912
<b>Total Revenue</b>	<b>10,189,719</b>	<b>9,693,324</b>
<b>Expenses</b>		
Instruction	6,602,959	5,735,959
District Administration	1,045,980	1,290,373
Operations and Maintenance	2,264,819	2,322,179
Transportation and Housing	967,841	984,483
<b>Total Expense</b>	<b>10,881,599</b>	<b>10,332,994</b>
<b>Net Revenue (Expense)</b>	<b>(691,880)</b>	<b>(639,670)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>971,979</b>	<b>908,181</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>280,099</b>	<b>268,511</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	280,099	268,511
<b>Budgeted Surplus (Deficit), for the year</b>	<b>280,099</b>	<b>268,511</b>

# School District No. 87 (Stikine)




Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,331,792	8,181,613
Operating - Tangible Capital Assets Purchased	393,700	340,870
Special Purpose Funds - Total Expense	1,766,561	1,387,110
Special Purpose Funds - Tangible Capital Assets Purchased		8,000
Capital Fund - Total Expense	783,246	764,271
<b>Total Budget Bylaw Amount</b>	<b>11,275,299</b>	<b>10,681,864</b>

## Approved by the Board

	06/27/24
Signature of the Chairperson of the Board of Education	Date Signed
	06/27/24
Signature of the Superintendent	Date Signed
	06/27/24
Signature of the Secretary Treasurer	Date Signed

**School District No. 87 (Stikine)**

Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(691,880)</u>	<u>(639,670)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(393,700)	(348,870)
From Deferred Capital Revenue	<u>(627,597)</u>	<u>(816,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,021,297)</u>	<u>(1,164,870)</u>
Amortization of Tangible Capital Assets	<u>783,246</u>	<u>764,271</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(238,051)</u>	<u>(400,599)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(929,931)</u>	<u>(1,040,269)</u>

# School District No. 87 (Stikine)

Schedule 2

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	6,037,773	5,891,562
Other	70,000	55,000
Federal Grants	12,100	12,100
Other Revenue	1,068,640	1,065,640
Rentals and Leases	190,000	190,000
Investment Income	375,000	400,000
<b>Total Revenue</b>	<b>7,753,513</b>	<b>7,614,302</b>
<b>Expenses</b>		
Instruction	4,901,160	4,515,785
District Administration	1,045,980	1,290,373
Operations and Maintenance	1,416,811	1,418,268
Transportation and Housing	967,841	957,187
<b>Total Expense</b>	<b>8,331,792</b>	<b>8,181,613</b>
<b>Net Revenue (Expense)</b>	<b>(578,279)</b>	<b>(567,311)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>971,979</b>	<b>908,181</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(393,700)	(340,870)
<b>Total Net Transfers</b>	<b>(393,700)</b>	<b>(340,870)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 87 (Stikine)

Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	6,920,666	6,534,487
ISC/LEA Recovery	(1,065,640)	(931,560)
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	2,537
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding	-	88,436
Anti-Racism/Early Learning	-	6,452
Northern Teacher Recruitment Grant	-	11,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>6,037,773</b>	<b>5,891,562</b>
<b>Provincial Grants - Other</b>	<b>70,000</b>	<b>55,000</b>
<b>Federal Grants</b>	<b>12,100</b>	<b>12,100</b>
<b>Other Revenues</b>		
Funding from First Nations	1,065,640	1,064,640
Miscellaneous		
Miscellaneous	3,000	1,000
<b>Total Other Revenue</b>	<b>1,068,640</b>	<b>1,065,640</b>
<b>Rentals and Leases</b>	<b>190,000</b>	<b>190,000</b>
<b>Investment Income</b>	<b>375,000</b>	<b>400,000</b>
<b>Total Operating Revenue</b>	<b>7,753,513</b>	<b>7,614,302</b>

# School District No. 87 (Stikine)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	1,806,508	1,625,509
Principals and Vice Principals	873,250	942,586
Educational Assistants	246,461	182,173
Support Staff	649,656	620,413
Other Professionals	713,017	893,277
Substitutes	98,000	113,000
<b>Total Salaries</b>	<b>4,386,892</b>	<b>4,376,958</b>
<b>Employee Benefits</b>	<b>1,017,157</b>	<b>990,910</b>
<b>Total Salaries and Benefits</b>	<b>5,404,049</b>	<b>5,367,868</b>
<b>Services and Supplies</b>		
Services	1,101,872	1,154,000
Student Transportation	629,566	622,544
Professional Development and Travel	369,481	299,955
Dues and Fees	9,900	10,600
Insurance	22,285	21,263
Supplies	525,319	452,883
Utilities	269,320	252,500
<b>Total Services and Supplies</b>	<b>2,927,743</b>	<b>2,813,745</b>
<b>Total Operating Expense</b>	<b>8,331,792</b>	<b>8,181,613</b>

**School District No. 87 (Stikine)**

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	1,661,645	582,597				32,000	2,276,242
1.07 Library Services							-
1.08 Counselling	22,635						22,635
1.10 Inclusive Education	122,228	115,723	178,792		22,405	20,000	336,920
1.31 Indigenous Education			67,669				189,897
1.41 School Administration		174,930		96,359		1,000	272,289
<b>Total Function 1</b>	<b>1,806,508</b>	<b>873,250</b>	<b>246,461</b>	<b>96,359</b>	<b>22,405</b>	<b>53,000</b>	<b>3,097,983</b>
<b>4 District Administration</b>							
4.11 Educational Administration					256,696		256,696
4.40 School District Governance					81,570		81,570
4.41 Business Administration				60,093	194,841		254,934
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,093</b>	<b>533,107</b>	<b>-</b>	<b>593,200</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				455,442	115,847	45,000	115,847
5.50 Maintenance Operations							500,442
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>455,442</b>	<b>115,847</b>	<b>45,000</b>	<b>616,289</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					19,971		19,971
7.70 Student Transportation				37,762	21,687		59,449
7.73 Housing					41,658		79,420
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,762</b>	<b>41,658</b>	<b>-</b>	<b>79,420</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>1,806,508</b>	<b>873,250</b>	<b>246,461</b>	<b>649,656</b>	<b>713,017</b>	<b>98,000</b>	<b>4,386,892</b>

# School District No. 87 (Stikine)

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,276,242	576,341	2,852,583	669,219	3,521,802	3,228,354
1.07 Library Services	-	-	-	23,500	23,500	17,800
1.08 Counselling	22,635	4,968	27,603	-	27,603	44,169
1.10 Inclusive Education	336,920	73,325	410,245	51,000	461,245	451,746
1.31 Indigenous Education	189,897	43,036	232,933	208,753	441,686	334,059
1.41 School Administration	272,289	59,835	332,124	93,200	425,324	439,657
<b>Total Function 1</b>	<b>3,097,983</b>	<b>757,505</b>	<b>3,855,488</b>	<b>1,045,672</b>	<b>4,901,160</b>	<b>4,515,785</b>
<b>4 District Administration</b>						
4.11 Educational Administration	256,696	53,778	310,474	80,300	390,774	611,731
4.40 School District Governance	81,570	4,591	86,161	79,000	165,161	165,161
4.41 Business Administration	254,934	55,211	310,145	179,900	490,045	513,481
<b>Total Function 4</b>	<b>593,200</b>	<b>113,580</b>	<b>706,780</b>	<b>339,200</b>	<b>1,045,980</b>	<b>1,290,373</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	115,847	24,270	140,117	73,213	213,330	206,245
5.50 Maintenance Operations	500,442	104,447	604,889	291,072	895,961	936,323
5.52 Maintenance of Grounds	-	-	-	69,700	69,700	54,700
5.56 Utilities	-	-	-	237,820	237,820	221,000
<b>Total Function 5</b>	<b>616,289</b>	<b>128,717</b>	<b>745,006</b>	<b>671,805</b>	<b>1,416,811</b>	<b>1,418,268</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	19,971	3,984	23,955	-	23,955	645,826
7.70 Student Transportation	-	-	-	629,566	629,566	-
7.73 Housing	59,449	13,371	72,820	241,500	314,320	311,361
<b>Total Function 7</b>	<b>79,420</b>	<b>17,355</b>	<b>96,775</b>	<b>871,066</b>	<b>967,841</b>	<b>957,187</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>4,386,892</b>	<b>1,017,157</b>	<b>5,404,049</b>	<b>2,927,743</b>	<b>8,331,792</b>	<b>8,181,613</b>

# School District No. 87 (Stikine)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	1,741,561	1,372,110
Other Revenue	25,000	23,000
<b>Total Revenue</b>	<b>1,766,561</b>	<b>1,395,110</b>
<b>Expenses</b>		
Instruction	1,701,799	1,220,174
Operations and Maintenance	64,762	139,640
Transportation and Housing		27,296
<b>Total Expense</b>	<b>1,766,561</b>	<b>1,387,110</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>8,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(8,000)
<b>Total Net Transfers</b>	<b>-</b>	<b>(8,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 87 (Stikine)**

Schedule 3A

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2025

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	4,000	6,000	140,000	22,000	968,020	-	-	-	211,000
<b>Add:</b> Restricted Grants	60,762	24,505	25,000	9,800	603,629	7,017	466,085	-	57,000
Provincial Grants - Ministry of Education and Child Care									
Other	60,762	24,505	25,000	9,800	603,629	7,017	466,085	-	57,000
<b>Less:</b> Allocated to Revenue	64,762	21,812	25,000	12,000	639,885	7,017	466,085	-	167,000
<b>Deferred Revenue, end of year</b>	-	8,693	140,000	19,800	931,764	-	-	-	101,000
<b>Revenues</b>	64,762	21,812	25,000	12,000	639,885	7,017	466,085	-	167,000
Provincial Grants - Ministry of Education and Child Care									
Other Revenue	64,762	21,812	25,000	12,000	639,885	7,017	466,085	-	167,000
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants		17,879			344,000		388,404		
Support Staff	37,762								
Other Professionals	10,844								
Substitutes					5,500	5,820			
Employee Benefits	48,606	17,879	-	-	349,500	5,820	388,404	-	-
Services and Supplies	9,721	3,933	25,000	12,000	80,385	1,197	77,681	-	167,000
	64,762	21,812	25,000	12,000	639,885	7,017	466,085	-	167,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 87 (Stikine)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2025

	Student & Family Affordability	Feeding Futures Fund	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$ 9,000	\$ 4,000	\$ 1,364,020
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education and Child Care		350,000	1,578,798
Other	-	350,000	1,603,798
<b>Less:</b> Allocated to Revenue	9,000	354,000	1,766,561
<b>Deferred Revenue, end of year</b>	-	-	1,201,257
<b>Revenues</b>	9,000	354,000	1,741,561
Provincial Grants - Ministry of Education and Child Care			25,000
Other Revenue	9,000	354,000	1,766,561
<b>Expenses</b>			
Salaries			
Teachers			388,404
Educational Assistants			361,879
Support Staff			37,762
Other Professionals			10,844
Substitutes			11,320
Employee Benefits			810,209
Services and Supplies	9,000	354,000	172,917
	9,000	354,000	783,435
<b>Net Revenue (Expense)</b>	-	-	1,766,561

# School District No. 87 (Stikine)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		185,000	185,000	200,000
Amortization of Deferred Capital Revenue	484,645		484,645	483,912
<b>Total Revenue</b>	<b>484,645</b>	<b>185,000</b>	<b>669,645</b>	<b>683,912</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	783,246		783,246	764,271
<b>Total Expense</b>	<b>783,246</b>	<b>-</b>	<b>783,246</b>	<b>764,271</b>
<b>Net Revenue (Expense)</b>	<b>(298,601)</b>	<b>185,000</b>	<b>(113,601)</b>	<b>(80,359)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	393,700		393,700	348,870
<b>Total Net Transfers</b>	<b>393,700</b>	<b>-</b>	<b>393,700</b>	<b>348,870</b>
<b>Other Adjustments to Fund Balances</b>				
Total Other Adjustments to Fund Balances	-	-	-	-
<b>Budgeted Surplus (Deficit), for the year</b>	<b>95,099</b>	<b>185,000</b>	<b>280,099</b>	<b>268,511</b>