

Amended Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2025

School District No. 84 (Vancouver Island West)

June 30, 2025

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

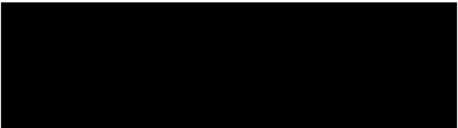
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 84 (VANCOUVER ISLAND WEST) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2024/2025 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 84 (Vancouver Island West) Amended 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 \$14,879,319 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 10th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 10th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF FEBRUARY, 2025;


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 10th DAY OF FEBRUARY, 2025.


Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	313,375	311.563
Adult	-	0.250
Total Ministry Operating Grant Funded FTE's	313,375	311.813
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	7,286,493	7,952,165
Tuition	200,000	200,000
Other Revenue	5,637,827	4,652,160
Investment Income	170,000	200,000
Gain (Loss) on Disposal of Tangible Capital Assets	(2,889,474)	
Amortization of Deferred Capital Revenue	728,730	737,173
Total Revenue	11,133,576	13,741,498
Expenses		
Instruction	10,032,408	9,895,949
District Administration	1,627,611	1,320,888
Operations and Maintenance	2,553,148	2,708,249
Transportation and Housing	383,252	357,284
Total Expense	14,596,419	14,282,370
Net Revenue (Expense)	(3,462,843)	(540,872)
Budgeted Allocation (Retirement) of Surplus (Deficit)	258,146	202,379
Budgeted Surplus (Deficit), for the year	(3,204,697)	(338,493)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,204,697)	(338,493)
Budgeted Surplus (Deficit), for the year	(3,204,697)	(338,493)

School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,137,305	11,102,035
Special Purpose Funds - Total Expense	2,395,161	2,104,669
Capital Fund - Total Expense	1,063,953	1,075,666
Capital Fund - Tangible Capital Assets Purchased from Local Capital	282,900	
Total Budget Bylaw Amount	14,879,319	14,282,370

Approved by the Board

[Redacted Signature]

Feb. 10/2025

Signature of the Chairperson of the Board of Education

Date Signed

[Redacted Signature]

Feb 10/2025

Signature of the Secretary Treasurer

Date Signed

Feb 10/2025

School District No. 84 (Vancouver Island West)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,462,843)	(540,872)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(282,900)	
From Deferred Capital Revenue	(2,073,616)	
Total Acquisition of Tangible Capital Assets	(2,356,516)	-
Amortization of Tangible Capital Assets	1,063,953	1,075,666
Net carrying value of Tangible Capital Assets disposed of	4,864,084	
Total Effect of change in Tangible Capital Assets	3,571,521	1,075,666
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	108,678	534,794

School District No. 84 (Vancouver Island West)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,160,907		8,495,307	10,656,214
Changes for the year				
Net Revenue (Expense) for the year	(258,146)		(3,204,697)	(3,462,843)
Net Changes for the year	(258,146)	-	(3,204,697)	(3,462,843)
Budgeted Accumulated Surplus (Deficit), end of year	1,902,761	-	5,290,610	7,193,371

School District No. 84 (Vancouver Island West)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,264,709	6,017,496
Tuition	200,000	200,000
Other Revenue	5,264,450	4,482,160
Investment Income	150,000	200,000
Total Revenue	10,879,159	10,899,656
Expenses		
Instruction	7,758,922	7,920,505
District Administration	1,627,611	1,320,888
Operations and Maintenance	1,574,952	1,696,249
Transportation and Housing	175,820	164,393
Total Expense	11,137,305	11,102,035
Net Revenue (Expense)	(258,146)	(202,379)
Budgeted Prior Year Surplus Appropriation	258,146	202,379
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Schedule 2A

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	10,274,558	10,086,985
ISC/LEA Recovery	(5,228,450)	(4,316,160)
Other Ministry of Education and Child Care Grants		
Pay Equity	55,087	55,087
Student Transportation Fund	57,593	57,593
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding	69,410	120,468
Equity Scan Grant		3,000
Anti Racism in Early Care and Learning		6,429
FRSP Recruitment & Retention Grant	32,417	
Total Provincial Grants - Ministry of Education and Child Care	5,264,709	6,017,496
Tuition		
International and Out of Province Students	200,000	200,000
Total Tuition	200,000	200,000
Other Revenues		
Funding from First Nations	5,228,450	4,316,160
Miscellaneous		
Kyuquot Grant		120,000
Art Starts	6,000	6,000
Outdoor Education		9,000
Other	20,000	25,000
BMO Rebate	10,000	6,000
Total Other Revenue	5,264,450	4,482,160
Investment Income	150,000	200,000
Total Operating Revenue	10,879,159	10,899,656

School District No. 84 (Vancouver Island West)

Schedule 2B

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,350,279	2,468,966
Principals and Vice Principals	1,882,359	2,039,205
Educational Assistants	398,702	271,971
Support Staff	1,056,670	1,145,016
Other Professionals	987,417	817,735
Substitutes	229,183	278,683
Total Salaries	6,904,610	7,021,576
Employee Benefits	1,526,583	1,710,921
Total Salaries and Benefits	8,431,193	8,732,497
Services and Supplies		
Services	1,064,840	633,610
Student Transportation	35,500	34,500
Professional Development and Travel	629,923	587,619
Dues and Fees	46,200	42,200
Insurance	54,136	39,000
Supplies	517,013	671,859
Utilities	358,500	360,750
Total Services and Supplies	2,706,112	2,369,538
Total Operating Expense	11,137,305	11,102,035

School District No. 84 (Vancouver Island West)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	1,870,386	1,148,992		30,775		107,183	3,157,336
1.07 Library Services	64,257			28,244			92,501
1.08 Counselling	63,110						63,110
1.10 Inclusive Education	258,249	30,455	368,041	78,486	73,581	45,000	853,812
1.30 English Language Learning							-
1.31 Indigenous Education	94,277		30,661				124,938
1.41 School Administration		580,958		197,399		15,000	793,357
1.61 Continuing Education		16,190					16,190
1.62 International and Out of Province Students		44,853					44,853
1.64 Other							-
Total Function 1	2,350,279	1,821,448	398,702	334,904	73,581	167,183	5,146,097
4 District Administration							
4.11 Educational Administration					398,107		398,107
4.40 School District Governance					84,809		84,809
4.41 Business Administration		60,911		96,795	333,463	5,000	496,169
Total Function 4	-	60,911	-	96,795	816,379	5,000	979,085
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					97,457		97,457
5.50 Maintenance Operations				566,315		50,000	616,315
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	566,315	97,457	50,000	713,772
7 Transportation and Housing							
7.70 Student Transportation				58,656		7,000	65,656
Total Function 7	-	-	-	58,656	-	7,000	65,656
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,350,279	1,882,359	398,702	1,056,670	987,417	229,183	6,904,610

School District No. 84 (Vancouver Island West)

Amended 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 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,157,336	718,617	3,875,953	566,872	4,442,825	4,621,172
1.07 Library Services	92,501	21,198	113,699	9,200	122,899	168,608
1.08 Counselling	63,110	13,884	76,994		76,994	71,597
1.10 Inclusive Education	853,812	190,294	1,044,106	294,598	1,338,704	1,375,529
1.30 English Language Learning	-		-		-	64,400
1.31 Indigenous Education	124,938	28,406	153,344	326,317	479,661	320,464
1.41 School Administration	793,357	175,351	968,708	105,769	1,074,477	1,146,161
1.61 Continuing Education	16,190	3,400	19,590	10,000	29,590	28,523
1.62 International and Out of Province Students	44,853	9,419	54,272	139,500	193,772	90,000
1.64 Other	-		-		-	34,051
Total Function 1	5,146,097	1,160,569	6,306,666	1,452,256	7,758,922	7,920,505
4 District Administration						
4.11 Educational Administration	398,107	83,602	481,709	90,456	572,165	397,385
4.40 School District Governance	84,809	1,696	86,505	156,852	243,357	128,525
4.41 Business Administration	496,169	103,507	599,676	212,413	812,089	794,978
Total Function 4	979,085	188,805	1,167,890	459,721	1,627,611	1,320,888
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	97,457	20,466	117,923	83,417	201,340	167,733
5.50 Maintenance Operations	616,315	142,079	758,394	246,518	1,004,912	1,157,566
5.52 Maintenance of Grounds	-		-	10,200	10,200	10,200
5.56 Utilities	-		-	358,500	358,500	360,750
Total Function 5	713,772	162,545	876,317	698,635	1,574,952	1,696,249
7 Transportation and Housing						
7.70 Student Transportation	65,656	14,664	80,320	95,500	175,820	164,393
Total Function 7	65,656	14,664	80,320	95,500	175,820	164,393
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,904,610	1,526,583	8,431,193	2,706,112	11,137,305	11,102,035

School District No. 84 (Vancouver Island West)

Schedule 3

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,021,784	1,934,669
Other Revenue	373,377	170,000
Total Revenue	2,395,161	2,104,669
Expenses		
Instruction	2,273,486	1,975,444
Operations and Maintenance	69,200	79,225
Transportation and Housing	52,475	50,000
Total Expense	2,395,161	2,104,669
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Schedule 3A

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

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Educational Assistants
Support Staff
Other Professionals

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund
\$	\$	\$	\$	\$	\$	\$	\$	\$
	2,256	20,332	162,017		36,195		7,360	
79,225	36,379			32,000	7,350	6,922	148,081	241,902
79,225	36,379	2,000	150,000	32,000	7,350	6,922	148,081	241,902
79,225	38,635	2,000	150,000	32,000	43,545	6,922	155,441	241,902
-	-	20,332	162,017	-	-	-	-	-
79,225	38,635			32,000	43,545	6,922	155,441	241,902
79,225	38,635	2,000	150,000	32,000	43,545	6,922	155,441	241,902
50,000	31,708			28,442			70,952	137,902
50,000	31,708			28,442		5,538	70,952	137,902
12,000	6,927			3,558			17,738	32,000
17,225		2,000	150,000		43,545	1,384	66,751	72,000
79,225	38,635	2,000	150,000	32,000	43,545	6,922	155,441	241,902
-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 3A

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	District Housing	CUPE Pro-D	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	772,260	48,544	12,475	57,000	175,000	350,000	40,000	66,000	1,967,138
Other	772,260	48,544	12,475	57,000	175,000	350,000	40,000	66,000	2,225,138
Less: Allocated to Revenue	772,260	48,544	12,475	57,000	183,835	350,000	40,000	181,377	2,395,161
Deferred Revenue, end of year	-	-	-	-	-	-	22,061	-	204,410
Revenues									
Provincial Grants - Ministry of Education and Child Care	772,260	48,544	12,475	57,000	183,835	350,000	40,000	181,377	2,021,784
Other Revenue	772,260	48,544	12,475	57,000	183,835	350,000	40,000	181,377	373,377
Expenses									
Salaries									
Teachers	647,253	38,835							691,626
Educational Assistants									31,708
Support Staff					35,828	43,324			228,546
Other Professionals									137,902
Employee Benefits	647,253	38,835	-	-	35,828	43,324	-	-	1,089,782
Services and Supplies	125,007	9,709	12,475	57,000	8,435	10,831	40,000	181,377	227,589
	772,260	48,544	12,475	57,000	139,572	295,845	40,000	181,377	1,077,790
	772,260	48,544	12,475	57,000	183,835	350,000	40,000	181,377	2,395,161
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		20,000	20,000	
Gain (Loss) on Disposal of Tangible Capital Assets	(2,889,474)		(2,889,474)	
Amortization of Deferred Capital Revenue	728,730		728,730	737,173
Total Revenue	(2,160,744)	20,000	(2,140,744)	737,173
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	908,996		908,996	932,775
Transportation and Housing	154,957		154,957	142,891
Total Expense	1,063,953	-	1,063,953	1,075,666
Net Revenue (Expense)	(3,224,697)	20,000	(3,204,697)	(338,493)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(4)	4	-	
Tangible Capital Assets Purchased from Local Capital	282,900	(282,900)	-	
Total Other Adjustments to Fund Balances	282,896	(282,896)	-	
Budgeted Surplus (Deficit), for the year	(2,941,801)	(262,896)	(3,204,697)	(338,493)