

Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2025

School District No. 84 (Vancouver Island West)

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. 84 (VANCOUVER ISLAND WEST) (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").

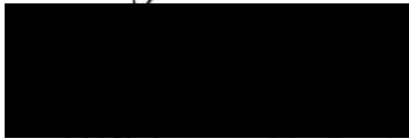
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 84 (Vancouver Island West) Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$14,498,443 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 13th DAY OF May, 2024;

READ A SECOND TIME THE 13th DAY OF May, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF May, 2024;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Annual Budget Bylaw 2024/2025, adopted by the Board the 13th DAY OF May, 2024.


Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	317,000	331,000
Adult	1,125	
Total Ministry Operating Grant Funded FTE's	318,125	331,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	8,150,943	7,830,416
Tuition	200,000	146,000
Other Revenue	4,728,034	4,488,471
Investment Income	200,000	140,000
Amortization of Deferred Capital Revenue	772,473	721,882
Total Revenue	14,051,450	13,326,769
Expenses		
Instruction	10,148,953	9,564,235
District Administration	1,291,957	1,229,680
Operations and Maintenance	2,673,101	2,505,976
Transportation and Housing	384,432	356,124
Total Expense	14,498,443	13,656,015
Net Revenue (Expense)	(446,993)	(329,246)
Budgeted Allocation (Retirement) of Surplus (Deficit)	84,361	42,829
Budgeted Surplus (Deficit), for the year	(362,632)	(286,417)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(362,632)	(286,417)
Budgeted Surplus (Deficit), for the year	(362,632)	(286,417)

School District No. 84 (Vancouver Island West)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,060,872	10,731,554
Special Purpose Funds - Total Expense	2,302,466	1,916,162
Capital Fund - Total Expense	1,135,105	1,008,299
Total Budget Bylaw Amount	14,498,443	13,656,015

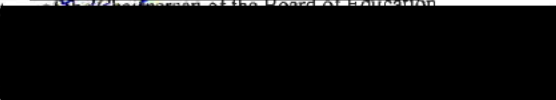
Approved



May 13 2024

Date Signed

Signature of the Board of Education



May 13 2024

Date Signed

Signature of the Superintendent



May 13 2024

Date Signed

Signature

School District No. 84 (Vancouver Island West)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Annual Budget \$	2024 Annual Budget \$
Surplus (Deficit) for the year	(446,993)	(329,246)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(1,431,130)	-
Total Acquisition of Tangible Capital Assets	(1,431,130)	-
Amortization of Tangible Capital Assets	1,135,105	1,008,299
Total Effect of change in Tangible Capital Assets	(296,025)	1,008,299
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(743,018)	679,053

School District No. 84 (Vancouver Island West)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,084,477	6,084,254
Tuition	200,000	146,000
Other Revenue	4,492,034	4,318,471
Investment Income	200,000	140,000
Total Revenue	10,976,511	10,688,725
Expenses		
Instruction	7,975,712	7,770,555
District Administration	1,291,957	1,229,680
Operations and Maintenance	1,598,400	1,570,769
Transportation and Housing	194,803	160,550
Total Expense	11,060,872	10,731,554
Net Revenue (Expense)	(84,361)	(42,829)
Budgeted Prior Year Surplus Appropriation	84,361	42,829
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	10,274,434	10,102,713
ISC/LEA Recovery	(4,316,160)	(4,223,043)
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
Equity Scan Grant	3,000	81,381
Anti Racism in Early Care and Learning	6,429	6,429
Total Provincial Grants - Ministry of Education and Child Care	6,084,477	6,084,254
Tuition		
International and Out of Province Students	200,000	146,000
Total Tuition	200,000	146,000
Other Revenues		
Funding from First Nations	4,316,160	4,223,043
Miscellaneous		
Kyuquot Grant	143,874	81,385
Art Starts	6,000	2,000
Outdoor Education		9,000
Other	20,000	3,043
BMO Rebate	6,000	
Total Other Revenue	4,492,034	4,318,471
Investment Income	200,000	140,000
Total Operating Revenue	10,976,511	10,688,725

School District No. 84 (Vancouver Island West)

Schedule 2B

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

	2025 Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	2,656,050	2,034,531
Principals and Vice Principals	1,934,465	2,150,330
Educational Assistants	332,017	514,000
Support Staff	974,905	797,817
Other Professionals	820,043	764,696
Substitutes	167,595	402,899
Total Salaries	6,885,075	6,664,273
Employee Benefits	1,569,178	1,593,698
Total Salaries and Benefits	8,454,253	8,257,971
Services and Supplies		
Services	1,058,490	676,610
Student Transportation	34,500	34,500
Professional Development and Travel	365,703	557,114
Dues and Fees	42,200	42,200
Insurance	39,000	39,000
Supplies	705,976	763,409
Utilities	360,750	360,750
Total Services and Supplies	2,606,619	2,473,583
Total Operating Expense	11,060,872	10,731,554

School District No. 84 (Vancouver Island West)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C

	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	2,148,057	1,001,207		33,575		65,595	3,248,434
1.07 Library Services	43,714			28,539			72,253
1.08 Counselling	59,610						59,610
1.10 Inclusive Education	314,468	90,479	332,017	37,672		25,000	799,636
1.30 English Language Learning		54,287					54,287
1.31 Indigenous Education	90,201	690,204		108,315	15,000		90,201
1.41 School Administration		16,033					16,033
1.61 Continuing Education		82,255					82,255
1.62 International and Out of Province Students				22,573			22,573
1.64 Other							
Total Function 1	2,656,050	1,934,465	332,017	230,674	-	105,595	5,258,801
4 District Administration							
4.11 Educational Administration					255,025		255,025
4.40 School District Governance					82,338		82,338
4.41 Business Administration				95,863	392,201	5,000	493,064
Total Function 4	-	-	-	95,863	729,564	5,000	830,427
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				574,526	90,479	50,000	90,479
5.50 Maintenance Operations							624,526
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	574,526	90,479	50,000	715,005
7 Transportation and Housing							
7.70 Student Transportation				73,842		7,000	80,842
Total Function 7	-	-	-	73,842	-	7,000	80,842
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,656,050	1,934,465	332,017	974,905	820,043	167,595	6,885,075

School District No. 84 (Vancouver Island West)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,248,434	736,129	3,984,563	697,316	4,681,879	4,489,562
1.07 Library Services	72,253	16,311	88,564	1,500	90,064	166,897
1.08 Counselling	59,610	12,513	72,123		72,123	56,503
1.10 Inclusive Education	799,636	179,286	978,922	301,000	1,279,922	1,343,370
1.30 English Language Learning	54,287	11,400	65,687		65,687	64,400
1.31 Indigenous Education	90,201	18,801	109,002	298,880	407,882	341,159
1.41 School Administration	813,519	209,391	1,022,910	102,100	1,125,010	1,150,141
1.61 Continuing Education	16,033	3,367	19,400	10,000	29,400	28,523
1.62 International and Out of Province Students	82,255	17,274	99,529	90,000	189,529	90,000
1.64 Other	22,573	5,643	28,216	6,000	34,216	40,000
Total Function 1	5,258,801	1,210,115	6,468,916	1,506,796	7,975,712	7,770,555
4 District Administration						
4.11 Educational Administration	255,025	58,555	313,580	53,700	367,280	357,802
4.40 School District Governance	82,338	6,587	88,925	39,600	128,525	125,935
4.41 Business Administration	493,064	110,328	603,392	192,760	796,152	745,943
Total Function 4	830,427	175,470	1,005,897	286,060	1,291,957	1,229,680
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	90,479	21,001	111,480	60,400	171,880	168,698
5.50 Maintenance Operations	624,526	144,131	768,657	286,913	1,055,570	1,031,121
5.52 Maintenance of Grounds	-	-	-	10,200	10,200	10,200
5.56 Utilities	-	-	-	360,750	360,750	360,750
Total Function 5	715,005	165,132	880,137	718,263	1,598,400	1,570,769
7 Transportation and Housing						
7.70 Student Transportation	80,842	18,461	99,303	95,500	194,803	160,550
Total Function 7	80,842	18,461	99,303	95,500	194,803	160,550
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,885,075	1,569,178	8,454,253	2,606,619	11,060,872	10,731,554

School District No. 84 (Vancouver Island West)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2025

Schedule 3

	2025	2024
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,066,466	1,746,162
Other Revenue	236,000	170,000
Total Revenue	2,302,466	1,916,162
Expenses		
Instruction	2,173,241	1,793,680
Operations and Maintenance	79,225	72,482
Transportation and Housing	50,000	50,000
Total Expense	2,302,466	1,916,162
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Schedule 3A

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

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			191,513					
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	79,225	36,379	120,000	32,000	9,800	5,416	147,044	925,406
Other	79,225	36,379	120,000	32,000	9,800	5,416	147,044	925,406
Less: Allocated to Revenue	79,225	36,379	120,000	32,000	9,800	5,416	147,044	925,406
Deferred Revenue, end of year	-	-	191,513	-	-	-	-	-
Revenues	79,225	36,379	120,000	32,000	9,800	5,416	147,044	925,406
Provincial Grants - Ministry of Education and Child Care	79,225	36,379	120,000	32,000	9,800	5,416	147,044	925,406
Other Revenue								
Expenses								
Salaries								
Teachers								755,101
Educational Assistants								
Support Staff	50,000	29,103		25,600		5,416	92,725	77,479
Other Professionals								
Substitutes								86,088
Employee Benefits	50,000	29,103	-	25,600	-	5,416	92,725	163,567
Services and Supplies	12,000	7,276	120,000	6,400	9,800		23,181	50,577
	17,225						31,138	22,604
	79,225	36,379	120,000	32,000	9,800	5,416	147,044	236,748
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

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
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

First Nation Student Transportation	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	District Housing	CUPE Pro-D	TOTAL
\$	\$	\$	\$	\$	\$	\$
12,448	57,000	175,000	350,000	50,000	66,000	2,066,466
12,448	57,000	175,000	350,000	50,000	66,000	2,302,466
12,448	57,000	175,000	350,000	50,000	66,000	2,302,466
-	-	-	-	-	-	191,513
12,448	57,000	175,000	350,000	50,000	66,000	2,066,466
12,448	57,000	175,000	350,000	50,000	66,000	2,302,466
-	-	-	-	-	-	1,288,285
12,448	57,000	175,000	350,000	50,000	66,000	2,302,466
12,448	57,000	175,000	350,000	50,000	66,000	2,302,466
-	-	-	-	-	-	1,288,285
12,448	57,000	175,000	350,000	50,000	66,000	2,302,466
12,448	57,000	175,000	350,000	50,000	66,000	2,302,466
-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 4

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

	2025 Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	772,473		772,473	721,882
Total Revenue	772,473	-	772,473	721,882
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	995,476		995,476	862,725
Transportation and Housing	139,629		139,629	145,574
Total Expense	1,135,105	-	1,135,105	1,008,299
Net Revenue (Expense)	(362,632)	-	(362,632)	(286,417)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(362,632)	-	(362,632)	(286,417)