

Amended Annual Budget

## **School District No. 49 (Central Coast)**

June 30, 2024

# School District No. 49 (Central Coast)

June 30, 2024

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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. 49 (CENTRAL COAST)  
(called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 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. 49 (Central Coast) Amended Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$10,525,950 for the 2023/2024 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 2023/2024.


READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2024;



( Corporate Seal )

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 49 (Central Coast)  
Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 22nd DAY OF FEBRUARY, 2024.

  
Secretary Treasurer

# School District No. 49 (Central Coast)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	223,500	221,560
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>223,500</u>	<u>221,560</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	6,016,964	6,388,914
Other	103,120	103,120
Other Revenue	3,517,239	2,869,314
Rentals and Leases	32,000	32,000
Investment Income	62,500	32,500
Amortization of Deferred Capital Revenue	551,761	515,000
<b>Total Revenue</b>	<u>10,283,584</u>	<u>9,940,848</u>
<b>Expenses</b>		
Instruction	7,120,199	6,879,125
District Administration	1,148,969	1,227,946
Operations and Maintenance	1,781,930	1,780,380
Transportation and Housing	474,852	430,427
<b>Total Expense</b>	<u>10,525,950</u>	<u>10,317,878</u>
<b>Net Revenue (Expense)</b>	<u>(242,366)</u>	<u>(377,030)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	226,219	334,030
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(16,147)</u>	<u>(43,000)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(16,147)	(43,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(16,147)</u>	<u>(43,000)</u>

# School District No. 49 (Central Coast)

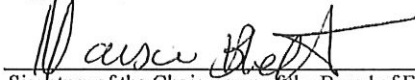
Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	7,995,778	7,972,097
Special Purpose Funds - Total Expense	1,932,264	1,787,781
Capital Fund - Total Expense	597,908	558,000
<b>Total Budget Bylaw Amount</b>	<b>10,525,950</b>	<b>10,317,878</b>

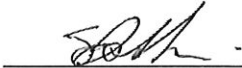
Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 22, 2024

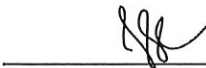
Date Signed



Signature of the Superintendent

Feb. 22, 2024

Date Signed



Signature of the Secretary Treasurer

Feb 22, 2024

Date Signed

# School District No. 49 (Central Coast)

Statement 4

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

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(242,366)</b>	<b>(377,030)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(1,074,938)	(500,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,074,938)</b>	<b>(500,000)</b>
Amortization of Tangible Capital Assets	597,908	558,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(477,030)</b>	<b>58,000</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(719,396)</b>	<b>(319,030)</b>

## School District No. 49 (Central Coast)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	721,493		1,845,566	2,567,059
Changes for the year				
Net Revenue (Expense) for the year	(226,219)		(16,147)	(242,366)
Net Changes for the year	(226,219)	-	(16,147)	(242,366)
Budgeted Accumulated Surplus (Deficit), end of year	495,274	-	1,829,419	2,324,693

# School District No. 49 (Central Coast)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	4,144,033	4,751,133
Other	103,120	103,120
Other Revenue	3,457,906	2,719,314
Rentals and Leases	32,000	32,000
Investment Income	32,500	32,500
<b>Total Revenue</b>	<b>7,769,559</b>	<b>7,638,067</b>
<b>Expenses</b>		
Instruction	5,275,460	5,192,647
District Administration	1,148,969	1,227,946
Operations and Maintenance	1,185,933	1,195,702
Transportation and Housing	385,416	355,802
<b>Total Expense</b>	<b>7,995,778</b>	<b>7,972,097</b>
<b>Net Revenue (Expense)</b>	<b>(226,219)</b>	<b>(334,030)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>226,219</b>	<b>334,030</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



## School District No. 49 (Central Coast)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	7,307,171	7,169,220
ISC/LEA Recovery	(3,394,406)	(2,655,814)
Other Ministry of Education and Child Care Grants		
Pay Equity	42,403	42,403
Student Transportation Fund	80,277	80,277
Support Staff Benefits Grant	3,561	3,561
FSA Scorer Grant	4,094	4,094
Early Learning Framework (ELF) Implementation		30
Labour Settlement Funding	100,933	100,933
Anti Racism		6,429
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>4,144,033</b>	<b>4,751,133</b>
<b>Provincial Grants - Other</b>	<b>103,120</b>	<b>103,120</b>
<b>Other Revenues</b>		
Funding from First Nations	3,394,406	2,655,814
Miscellaneous		
Child Care	50,000	50,000
Miscellaneous	8,500	8,500
Breakfast Club of Canada	5,000	5,000
<b>Total Other Revenue</b>	<b>3,457,906</b>	<b>2,719,314</b>
<b>Rentals and Leases</b>	<b>32,000</b>	<b>32,000</b>
<b>Investment Income</b>	<b>32,500</b>	<b>32,500</b>
<b>Total Operating Revenue</b>	<b>7,769,559</b>	<b>7,638,067</b>

**School District No. 49 (Central Coast)**

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,208,614	2,242,282
Principals and Vice Principals	567,663	548,128
Educational Assistants	1,070,447	1,030,632
Support Staff	723,018	776,202
Other Professionals	630,174	625,826
Substitutes	178,000	178,000
<b>Total Salaries</b>	<b>5,377,916</b>	<b>5,401,070</b>
<b>Employee Benefits</b>	<b>1,150,734</b>	<b>1,163,230</b>
<b>Total Salaries and Benefits</b>	<b>6,528,650</b>	<b>6,564,300</b>
<b>Services and Supplies</b>		
Services	338,680	562,670
Student Transportation	-	37,500
Professional Development and Travel	230,217	230,217
Rentals and Leases	27,000	27,000
Dues and Fees	10,700	10,700
Insurance	23,000	23,000
Supplies	439,190	118,369
Utilities	398,341	398,341
<b>Total Services and Supplies</b>	<b>1,467,128</b>	<b>1,407,797</b>
<b>Total Operating Expense</b>	<b>7,995,778</b>	<b>7,972,097</b>

# School District No. 49 (Central Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

Schedule 2C

	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	2,048,740		91,514	6,392		58,000	2,204,646
1.07 Library Services			55,259	8,058		1,000	64,317
1.08 Counselling	44,758						44,758
1.10 Special Education	115,116		571,429			52,000	738,545
1.31 Indigenous Education	-	-	117,738			-	117,738
1.41 School Administration		344,711		135,490		3,000	483,201
1.64 Other			234,507				234,507
<b>Total Function 1</b>	<b>2,208,614</b>	<b>344,711</b>	<b>1,070,447</b>	<b>149,940</b>	<b>-</b>	<b>114,000</b>	<b>3,887,712</b>
<b>4 District Administration</b>							
4.11 Educational Administration		222,952			198,376		421,328
4.40 School District Governance					55,422		55,422
4.41 Business Administration					315,126		315,126
<b>Total Function 4</b>	<b>-</b>	<b>222,952</b>	<b>-</b>	<b>-</b>	<b>568,924</b>	<b>-</b>	<b>791,876</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					35,000		35,000
5.50 Maintenance Operations				408,309		55,000	463,309
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>408,309</b>	<b>35,000</b>	<b>55,000</b>	<b>498,309</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					26,250		26,250
7.70 Student Transportation				164,769		9,000	173,769
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,769</b>	<b>26,250</b>	<b>9,000</b>	<b>200,019</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>2,208,614</b>	<b>567,663</b>	<b>1,070,447</b>	<b>723,018</b>	<b>630,174</b>	<b>178,000</b>	<b>5,377,916</b>

# School District No. 49 (Central Coast)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,204,646	479,799	2,684,445	302,745	2,987,190	2,766,984
1.07 Library Services	64,317	16,001	80,318	10,000	90,318	43,803
1.08 Counselling	44,758	10,463	55,221		55,221	58,937
1.10 Special Education	738,545	185,491	924,036	106,000	1,030,036	1,159,223
1.31 Indigenous Education	117,738	29,014	146,752	87,331	234,083	259,878
1.41 School Administration	483,201	93,817	577,018	11,700	588,718	535,512
1.64 Other	234,507	55,387	289,894		289,894	368,310
<b>Total Function 1</b>	<b>3,887,712</b>	<b>869,972</b>	<b>4,757,684</b>	<b>517,776</b>	<b>5,275,460</b>	<b>5,192,647</b>
<b>4 District Administration</b>						
4.11 Educational Administration	421,328	68,754	490,082	12,000	502,082	514,053
4.40 School District Governance	55,422	4,736	60,158	50,000	110,158	114,865
4.41 Business Administration	315,126	65,574	380,700	156,029	536,729	599,028
<b>Total Function 4</b>	<b>791,876</b>	<b>139,064</b>	<b>930,940</b>	<b>218,029</b>	<b>1,148,969</b>	<b>1,227,946</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	35,000	5,504	40,504	10,000	50,504	10,000
5.50 Maintenance Operations	463,309	92,561	555,870	159,718	715,588	765,861
5.52 Maintenance of Grounds	-	-	-	27,500	27,500	27,500
5.56 Utilities	-	-	-	392,341	392,341	392,341
<b>Total Function 5</b>	<b>498,309</b>	<b>98,065</b>	<b>596,374</b>	<b>589,559</b>	<b>1,185,933</b>	<b>1,195,702</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	26,250	4,128	30,378		30,378	
7.70 Student Transportation	173,769	39,505	213,274	136,764	350,038	350,802
7.73 Housing	-	-	-	5,000	5,000	5,000
<b>Total Function 7</b>	<b>200,019</b>	<b>43,633</b>	<b>243,652</b>	<b>141,764</b>	<b>385,416</b>	<b>355,802</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>5,377,916</b>	<b>1,150,734</b>	<b>6,528,650</b>	<b>1,467,128</b>	<b>7,995,778</b>	<b>7,972,097</b>

## School District No. 49 (Central Coast)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	1,872,931	1,637,781
Other Revenue	59,333	150,000
<b>Total Revenue</b>	<b>1,932,264</b>	<b>1,787,781</b>
<b>Expenses</b>		
Instruction	1,844,739	1,686,478
Operations and Maintenance	60,303	89,678
Transportation and Housing	27,222	11,625
<b>Total Expense</b>	<b>1,932,264</b>	<b>1,787,781</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 49 (Central Coast)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			4,333	44,594	32,734	7,005	5,791	1,902	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	60,303	27,136		105,406	32,000	4,900	7,039	274,774	58,750
Other	60,303	27,136	-	105,406	32,000	4,900	7,039	274,774	58,750
Less: Allocated to Revenue	60,303	27,136	4,333	55,000	64,734	11,905	12,830	276,676	58,750
Deferred Revenue, end of year	-	-	-	95,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	60,303	27,136	4,333	55,000	64,734	11,905	12,830	276,676	58,750
Other Revenue	60,303	27,136	4,333	55,000	64,734	11,905	12,830	276,676	58,750
Expenses									
Salaries									
Teachers		21,438			18,684			105,523	
Principals and Vice Principals	-	21,438	-	-	18,684	-	-	105,523	-
Educational Assistants									
Employee Benefits	60,303	5,698	4,333	55,000	4,967	11,905	12,830	28,050	58,750
Services and Supplies	60,303	27,136	4,333	55,000	64,734	11,905	12,830	276,676	58,750
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

**School District No. 49 (Central Coast)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		11,625	21,388	167,511	-		296,883
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	562,476	15,597	57,000	-	175,000	350,000	1,624,975
Other	562,476	15,597	57,000	-	175,000	350,000	1,730,381
Less: Allocated to Revenue	562,476	27,222	78,388	167,511	175,000	350,000	1,932,264
Deferred Revenue, end of year	-	-	-	-	-	-	95,000
Revenues							
Provincial Grants - Ministry of Education and Child Care	562,476	27,222	78,388	167,511	175,000	350,000	1,872,931
Other Revenue	562,476	27,222	78,388	167,511	175,000	350,000	1,932,264
Expenses							
Salaries	463,486		9,097				472,583
Teachers					119,897	18,783	138,680
Principals and Vice Principals						19,120	164,766
Educational Assistants	463,486					37,903	776,029
	463,486	-	9,097	-	119,897		
Employee Benefits	98,990		2,418		31,871	10,076	182,069
Services and Supplies	562,476	27,222	66,873	167,511	23,232	302,021	974,166
	562,476	27,222	78,388	167,511	175,000	350,000	1,932,264
Net Revenue (Expense)	-	-	-	-	-	-	-

**School District No. 49 (Central Coast)**

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		30,000	30,000	
Amortization of Deferred Capital Revenue	551,761		551,761	515,000
<b>Total Revenue</b>	<b>551,761</b>	<b>30,000</b>	<b>581,761</b>	<b>515,000</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	535,694		535,694	495,000
Transportation and Housing	62,214		62,214	63,000
<b>Total Expense</b>	<b>597,908</b>	<b>-</b>	<b>597,908</b>	<b>558,000</b>
<b>Net Revenue (Expense)</b>	<b>(46,147)</b>	<b>30,000</b>	<b>(16,147)</b>	<b>(43,000)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(46,147)</b>	<b>30,000</b>	<b>(16,147)</b>	<b>(43,000)</b>