

Amended Annual Budget

School District No. 28 (Quesnel)

June 30, 2024

School District No. 28 (Quesnel)

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. 28 (QUESNEL) (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. 28 (Quesnel) 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 \$51,020,542 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 14th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2024;


Chairperson of the Board

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 14th DAY OF FEBRUARY, 2024.


Secretary Treasurer

School District No. 28 (Quesnel)

Statement 2

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,980,250	2,992,750
Adult	0.750	1.375
Total Ministry Operating Grant Funded FTE's	<u>2,981,000</u>	<u>2,994,125</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	46,397,766	44,614,775
Other		4,392
Other Revenue	591,658	675,706
Rentals and Leases	193,000	190,660
Investment Income	203,000	203,000
Gain (Loss) on Disposal of Tangible Capital Assets		45,001
Amortization of Deferred Capital Revenue	3,007,889	2,260,351
Total Revenue	<u>50,393,313</u>	<u>47,993,885</u>
Expenses		
Instruction	38,016,702	35,081,596
District Administration	2,173,368	2,048,288
Operations and Maintenance	7,771,154	6,630,667
Transportation and Housing	3,059,318	2,846,156
Total Expense	<u>51,020,542</u>	<u>46,606,707</u>
Net Revenue (Expense)	<u>(627,229)</u>	<u>1,387,178</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	244,098	458,600
Budgeted Surplus (Deficit), for the year	<u>(383,131)</u>	<u>1,845,778</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(383,131)	1,845,778
Budgeted Surplus (Deficit), for the year	<u>(383,131)</u>	<u>1,845,778</u>


School District No. 28 (Quesnel)

Statement 2

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	42,451,229	39,250,445
Operating - Tangible Capital Assets Purchased		410,000
Special Purpose Funds - Total Expense	5,178,293	4,717,688
Capital Fund - Total Expense	3,391,020	2,638,574
Total Budget Bylaw Amount	51,020,542	47,016,707


Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 14 / 24

Date Signed



Signature of the Superintendent

FEB 14 / 24

Date Signed



Signature of the Secretary Treasurer

Feb 14 / 24

Date Signed

School District No. 28 (Quesnel)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(627,229)</u>	<u>1,387,178</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(410,000)
From Deferred Capital Revenue	(5,976,796)	(16,372,550)
Total Acquisition of Tangible Capital Assets	<u>(5,976,796)</u>	<u>(16,782,550)</u>
Amortization of Tangible Capital Assets	3,391,020	2,638,574
Net carrying value of Tangible Capital Assets disposed of		324,235
Write-down carrying value of Tangible Capital Assets		1,314,809
Total Effect of change in Tangible Capital Assets	<u>(2,585,776)</u>	<u>(12,504,932)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,213,005)</u></u>	<u><u>(11,117,754)</u></u>

School District No. 28 (Quesnel)

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	2,192,347	122,000	3,264,025	5,578,372
Changes for the year				
Net Revenue (Expense) for the year	(244,098)		(383,131)	(627,229)
Net Changes for the year	<u>(244,098)</u>	<u>-</u>	<u>(383,131)</u>	<u>(627,229)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,948,249</u></u>	<u><u>122,000</u></u>	<u><u>2,880,894</u></u>	<u><u>4,951,143</u></u>

School District No. 28 (Quesnel)

Schedule 2

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	41,784,131	38,746,185
Other Revenue	30,000	65,000
Rentals and Leases	193,000	190,660
Investment Income	200,000	200,000
Total Revenue	42,207,131	39,201,845
Expenses		
Instruction	33,230,221	30,678,292
District Administration	2,173,368	2,048,288
Operations and Maintenance	4,656,725	4,252,288
Transportation and Housing	2,390,915	2,271,577
Total Expense	42,451,229	39,250,445
Net Revenue (Expense)	(244,098)	(48,600)
Budgeted Prior Year Surplus Appropriation	244,098	458,600
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(410,000)
Total Net Transfers	-	(410,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

Schedule 2A

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	40,668,868	36,641,972
Other Ministry of Education and Child Care Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults	1,376	1,000
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant	53,274	53,274
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	430	430
Labour Settlement Funding	676,692	1,387,481
Enrollment Audit Adjustment	(278,537)	-
Total Provincial Grants - Ministry of Education and Child Care	41,784,131	38,746,185
Other Revenues		
Miscellaneous		
Other	30,000	65,000
Total Other Revenue	30,000	65,000
Rentals and Leases	193,000	190,660
Investment Income	200,000	200,000
Total Operating Revenue	42,207,131	39,201,845

School District No. 28 (Quesnel)

Schedule 2B

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	17,012,880	15,653,955
Principals and Vice Principals	3,126,087	2,939,337
Educational Assistants	3,371,100	3,075,550
Support Staff	4,840,550	4,539,546
Other Professionals	1,240,400	1,136,470
Substitutes	1,550,300	1,479,134
Total Salaries	31,141,317	28,823,992
Employee Benefits	7,077,219	6,267,181
Total Salaries and Benefits	38,218,536	35,091,173
Services and Supplies		
Services	513,630	432,630
Student Transportation	10,000	10,000
Professional Development and Travel	486,500	412,635
Dues and Fees	65,100	63,000
Insurance	104,800	92,800
Supplies	2,086,673	2,294,247
Utilities	965,990	853,960
Total Services and Supplies	4,232,693	4,159,272
Total Operating Expense	42,451,229	39,250,445

School District No. 28 (Quesnel)

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

Year Ended June 30, 2024

	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	11,992,500	186,287		671,760		965,800	13,816,347
1.03 Career Programs	46,400			38,740		1,100	86,240
1.07 Library Services	696,800	102,000		69,530			868,330
1.08 Counselling	854,800						854,800
1.10 Special Education	2,785,880	312,000	2,704,300	120,110		272,500	6,194,790
1.30 English Language Learning	99,500						99,500
1.31 Indigenous Education	537,000	137,400	666,800	26,900		33,100	1,401,200
1.41 School Administration		2,018,000		281,760			2,299,760
1.64 Other						13,100	13,100
Total Function 1	17,012,880	2,755,687	3,371,100	1,208,800	-	1,285,600	25,634,067
4 District Administration							
4.11 Educational Administration		189,600		74,600	295,700		559,900
4.40 School District Governance					104,200		104,200
4.41 Business Administration		180,800		124,300	595,500		900,600
Total Function 4	-	370,400	-	198,900	995,400	-	1,564,700
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				52,700	150,400		203,100
5.50 Maintenance Operations				2,020,400		162,900	2,183,300
5.52 Maintenance of Grounds				170,675			170,675
5.56 Utilities							-
Total Function 5	-	-	-	2,243,775	150,400	162,900	2,557,075
7 Transportation and Housing							
7.41 Transportation and Housing Administration				63,000	94,600	1,600	159,200
7.70 Student Transportation				1,126,075		100,200	1,226,275
7.73 Housing							-
Total Function 7	-	-	-	1,189,075	94,600	101,800	1,385,475
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	17,012,880	3,126,087	3,371,100	4,840,550	1,240,400	1,550,300	31,141,317

School District No. 28 (Quesnel)

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

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,816,347	3,094,541	16,910,888	1,208,395	18,119,283	17,167,944
1.03 Career Programs	86,240	20,130	106,370	6,220	112,590	103,393
1.07 Library Services	868,330	199,930	1,068,260	40,990	1,109,250	956,993
1.08 Counselling	854,800	177,400	1,032,200	15,280	1,047,480	955,706
1.10 Special Education	6,194,790	1,501,120	7,695,910	267,955	7,963,865	7,074,584
1.30 English Language Learning	99,500	21,400	120,900	3,000	123,900	116,796
1.31 Indigenous Education	1,401,200	329,010	1,730,210	117,838	1,848,048	1,707,940
1.41 School Administration	2,299,760	497,380	2,797,140	81,465	2,878,605	2,574,966
1.64 Other	13,100	2,100	15,200	12,000	27,200	19,970
Total Function 1	25,634,067	5,843,011	31,477,078	1,753,143	33,230,221	30,678,292
4 District Administration						
4.11 Educational Administration	559,900	109,200	669,100	65,310	734,410	709,395
4.40 School District Governance	104,200	4,700	108,900	97,000	205,900	194,830
4.41 Business Administration	900,600	187,208	1,087,808	145,250	1,233,058	1,144,063
Total Function 4	1,564,700	301,108	1,865,808	307,560	2,173,368	2,048,288
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	203,100	46,500	249,600	77,000	326,600	244,406
5.50 Maintenance Operations	2,183,300	514,800	2,698,100	432,660	3,130,760	2,904,404
5.52 Maintenance of Grounds	170,675	42,700	213,375	20,000	233,375	249,518
5.56 Utilities	-	-	-	965,990	965,990	853,960
Total Function 5	2,557,075	604,000	3,161,075	1,495,650	4,656,725	4,252,288
7 Transportation and Housing						
7.41 Transportation and Housing Administration	159,200	37,400	196,600	-	196,600	195,969
7.70 Student Transportation	1,226,275	291,700	1,517,975	672,840	2,190,815	2,072,108
7.73 Housing	-	-	-	3,500	3,500	3,500
Total Function 7	1,385,475	329,100	1,714,575	676,340	2,390,915	2,271,577
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	31,141,317	7,077,219	38,218,536	4,232,693	42,451,229	39,250,445

School District No. 28 (Quesnel)

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	4,613,635	4,099,590
Other		4,392
Other Revenue	561,658	610,706
Investment Income	3,000	3,000
Total Revenue	5,178,293	4,717,688
Expenses		
Instruction	4,786,481	4,403,304
Operations and Maintenance	179,130	179,130
Transportation and Housing	212,682	135,254
Total Expense	5,178,293	4,717,688
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

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	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	179,130	152,064			128,000	29,400	140,351	552,327	234,701
Other			30,000	300,000					
Investment Income			3,000						
	179,130	152,064	33,000	300,000	128,000	29,400	140,351	552,327	234,701
Less: Allocated to Revenue	179,130	152,064	33,000	300,000	128,000	37,288	155,626	552,327	234,701
Deferred Revenue, end of year	-	-	157,664	292,406	-	-	-	-	-
Revenues	179,130	152,064	30,000	300,000	128,000	37,288	155,626	552,327	234,701
Provincial Grants - Ministry of Education and Child Care			30,000						
Other Revenue			3,000	300,000					
Investment Income									
	179,130	152,064	33,000	300,000	128,000	37,288	155,626	552,327	234,701
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		122,600							
Support Staff					98,450	2,000	71,400	350,400	57,100
Other Professionals								4,200	
Substitutes				1,000		3,000			97,600
Employee Benefits					99,450	5,000	71,400	354,600	154,700
Services and Supplies	179,130	29,464	33,000	300,000	23,750	600	11,500	84,500	36,200
	179,130	152,064	33,000	300,000	128,000	37,288	155,626	552,327	234,701
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)

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	Changing Results for Young Children	Student & Family Affordability	SEY2K2 (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Other Partnerships
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		48,790		2,677	155,715	11,402	9,780		132,682
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,106,392	163,893	55,000	6,000	19,000	19,000	175,000	420,850	98,976
Other Investment Income									
	2,106,392	163,893	55,000	6,000	155,715	19,000	175,000	420,850	98,976
Less: Allocated to Revenue									
Deferred Revenue, end of year		212,683	55,000	8,677	155,715	30,402	184,780	420,850	231,658
Revenues	2,106,392	212,683	55,000	8,677	155,715	30,402	184,780	420,850	231,658
Provincial Grants - Ministry of Education and Child Care									
Other Revenue									
Investment Income									
	2,106,392	212,683	55,000	8,677	155,715	30,402	184,780	420,850	231,658
Expenses	1,737,770		36,900	1,000			142,000	134,300	16,800
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		85,500		1,000			9,300	134,300	
Support Staff									
Other Professionals									
Substitutes		2,900		3,000		4,000		15,400	
Employee Benefits		88,400	36,900	4,000		4,000	151,300	149,700	16,800
Services and Supplies	368,622	22,200	8,900	700		1,000	27,900	24,600	3,700
		102,083	9,200	3,977	155,715	25,402	5,580	246,550	211,158
	2,106,392	212,683	55,000	8,677	155,715	30,402	184,780	420,850	231,658
Net Revenue (Expense)									

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	<u>TOTAL</u>
	\$ 834,279
Deferred Revenue, beginning of year	
Add: Restricted Grants	4,362,108
Provincial Grants - Ministry of Education and Child Care	428,976
Other	3,000
Investment Income	<u>4,794,084</u>
Less: Allocated to Revenue	<u>5,178,293</u>
Deferred Revenue, end of year	<u>450,070</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	4,613,635
Other Revenue	561,658
Investment Income	<u>3,000</u>
Expenses	
Salaries	
Teachers	1,754,570
Principals and Vice Principals	142,000
Educational Assistants	581,300
Support Staff	387,650
Other Professionals	4,200
Substitutes	<u>126,900</u>
	<u>2,996,620</u>
Employee Benefits	643,636
Services and Supplies	<u>1,538,037</u>
	<u>5,178,293</u>
Net Revenue (Expense)	<u>-</u>

School District No. 28 (Quesnel)

Schedule 4

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

	2024 Amended Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care			-	1,769,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	45,001
Amortization of Deferred Capital Revenue	3,007,889		3,007,889	2,260,351
Total Revenue	3,007,889	-	3,007,889	4,074,352
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,935,299		2,935,299	2,199,249
Transportation and Housing	455,721		455,721	439,325
Total Expense	3,391,020	-	3,391,020	2,638,574
Net Revenue (Expense)	(383,131)	-	(383,131)	1,435,778
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	410,000
Total Net Transfers	-	-	-	410,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(383,131)	-	(383,131)	1,845,778