

Amended Annual Budget

School District No. 28 (Quesnel)

June 30, 2025

School District No. 28 (Quesnel)

June 30, 2025

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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 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. 28 (Quesnel) 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 \$53,473,975 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 19th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2025;


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 2024/2025, adopted by the Board the 19th DAY OF FEBRUARY, 2025.


Secretary Treasurer

School District No. 28 (Quesnel)

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	2,906.875	2,980.250
Adult	0.375	0.750
Total Ministry Operating Grant Funded FTE's	<u>2,907.250</u>	<u>2,981.000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	47,890,162	46,397,766
Other	95,500	
Other Revenue	905,402	591,658
Rentals and Leases	197,000	193,000
Investment Income	403,500	203,000
Amortization of Deferred Capital Revenue	3,121,426	3,007,889
Total Revenue	<u>52,612,990</u>	<u>50,393,313</u>
Expenses		
Instruction	39,856,216	38,016,702
District Administration	2,631,057	2,173,368
Operations and Maintenance	7,763,060	7,771,154
Transportation and Housing	3,223,642	3,059,318
Total Expense	<u>53,473,975</u>	<u>51,020,542</u>
Net Revenue (Expense)	<u>(860,985)</u>	<u>(627,229)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	463,432	244,098
Budgeted Surplus (Deficit), for the year	<u>(397,553)</u>	<u>(383,131)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(397,553)	(383,131)
Budgeted Surplus (Deficit), for the year	<u>(397,553)</u>	<u>(383,131)</u>

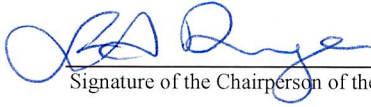
School District No. 28 (Quesnel)

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	44,281,594	42,451,229
Special Purpose Funds - Total Expense	5,673,402	5,178,293
Capital Fund - Total Expense	3,518,979	3,391,020
Total Budget Bylaw Amount	53,473,975	51,020,542

Approved by the Board



Signature of the Chairperson of the Board of Education

Date Signed



Signature of the Superintendent

Date Signed



Signature of the Secretary Treasurer

Date Signed

School District No. 28 (Quesnel)

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	<u>(860,985)</u>	<u>(627,229)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(19,408,567)</u>	<u>(5,976,796)</u>
Total Acquisition of Tangible Capital Assets	<u>(19,408,567)</u>	<u>(5,976,796)</u>
Amortization of Tangible Capital Assets	<u>3,518,979</u>	<u>3,391,020</u>
Total Effect of change in Tangible Capital Assets	<u>(15,889,588)</u>	<u>(2,585,776)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(16,750,573)</u>	<u>(3,213,005)</u>

School District No. 28 (Quesnel)

Schedule 1

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

	Operating Fund S	Special Purpose Fund S	Capital Fund S	2025 Amended Annual Budget S
Accumulated Surplus (Deficit), beginning of year	2,573,444	122,000	3,041,090	5,736,534
Changes for the year				
Net Revenue (Expense) for the year	(463,432)		(397,553)	(860,985)
Net Changes for the year	<u>(463,432)</u>	<u>-</u>	<u>(397,553)</u>	<u>(860,985)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>2,110,012</u>	<u>122,000</u>	<u>2,643,537</u>	<u>4,875,549</u>

School District No. 28 (Quesnel)

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	43,191,162	41,784,131
Other Revenue	30,000	30,000
Rentals and Leases	197,000	193,000
Investment Income	400,000	200,000
Total Revenue	43,818,162	42,207,131
Expenses		
Instruction	34,567,507	33,230,221
District Administration	2,631,057	2,173,368
Operations and Maintenance	4,598,790	4,656,725
Transportation and Housing	2,484,240	2,390,915
Total Expense	44,281,594	42,451,229
Net Revenue (Expense)	(463,432)	(244,098)
Budgeted Prior Year Surplus Appropriation	463,432	244,098
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, 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	42,079,786	40,390,331
Other Ministry of Education and Child Care Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults		1,376
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant	55,000	53,274
FSA Scorer Grant	8,187	8,187
Labour Settlement Funding	394,348	676,692
Early Learning Framework (ELF) Implementation	-	430
Total Provincial Grants - Ministry of Education and Child Care	<u>43,191,162</u>	<u>41,784,131</u>
Other Revenues		
Miscellaneous		
Other	30,000	30,000
Total Other Revenue	<u>30,000</u>	<u>30,000</u>
Rentals and Leases	<u>197,000</u>	<u>193,000</u>
Investment Income	<u>400,000</u>	<u>200,000</u>
Total Operating Revenue	<u><u>43,818,162</u></u>	<u><u>42,207,131</u></u>

School District No. 28 (Quesnel)

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	17,347,200	17,012,880
Principals and Vice Principals	3,259,400	3,126,087
Educational Assistants	2,588,800	3,371,100
Support Staff	5,923,200	4,840,550
Other Professionals	1,436,200	1,240,400
Substitutes	1,622,300	1,550,300
Total Salaries	32,177,100	31,141,317
Employee Benefits	7,587,810	7,077,219
Total Salaries and Benefits	39,764,910	38,218,536
Services and Supplies		
Services	559,230	513,630
Student Transportation	10,000	10,000
Professional Development and Travel	441,500	486,500
Dues and Fees	96,000	65,100
Insurance	119,800	104,800
Supplies	2,324,624	2,086,673
Utilities	965,530	965,990
Total Services and Supplies	4,516,684	4,232,693
Total Operating Expense	44,281,594	42,451,229

School District No. 28 (Quesnel)

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	12,383,300	189,387		750,100		994,100	14,316,887
1.03 Career Programs	63,700			43,100		1,100	107,900
1.07 Library Services	642,700	105,800		79,300			827,800
1.08 Counselling	880,400						880,400
1.10 Inclusive Education	2,851,200	268,700	1,958,400	1,052,800		280,100	6,411,200
1.30 English Language Learning							-
1.31 Indigenous Education	525,900	151,100	630,400	65,500		34,000	1,406,900
1.41 School Administration		2,156,713		317,100		13,400	2,473,813
1.64 Other							13,400
Total Function 1	17,347,200	2,871,700	2,588,800	2,307,900	-	1,322,700	26,438,300
4 District Administration							
4.11 Educational Administration		199,700		77,300	304,800		581,800
4.40 School District Governance		-			108,600		108,600
4.41 Business Administration		188,000		129,100	802,000		1,119,100
Total Function 4	-	387,700	-	206,400	1,215,400	-	1,809,500
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54,700	123,400		178,100
5.50 Maintenance Operations				1,954,900		167,800	2,122,700
5.52 Maintenance of Grounds				176,000		27,000	203,000
5.56 Utilities							-
Total Function 5	-	-	-	2,185,600	123,400	194,800	2,503,800
7 Transportation and Housing							
7.41 Transportation and Housing Administration				69,900	97,400	1,600	168,900
7.70 Student Transportation				1,153,400		103,200	1,256,600
7.73 Housing							-
Total Function 7	-	-	-	1,223,300	97,400	104,800	1,425,500
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	17,347,200	3,259,400	2,588,800	5,923,200	1,436,200	1,622,300	32,177,100

School District No. 28 (Quesnel)

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	14,316,887	3,347,300	17,664,187	1,151,915	18,816,102	18,119,283
1.03 Career Programs	107,900	27,400	135,300	22,220	157,520	112,590
1.07 Library Services	827,800	206,200	1,034,000	41,730	1,075,730	1,109,250
1.08 Counselling	880,400	193,800	1,074,200	15,280	1,089,480	1,047,480
1.10 Inclusive Education	6,411,200	1,561,900	7,973,100	266,105	8,239,205	7,963,865
1.30 English Language Learning	-	-	-	-	-	123,900
1.31 Indigenous Education	1,406,900	344,810	1,751,710	273,582	2,025,292	1,848,048
1.41 School Administration	2,473,813	557,100	3,030,913	102,365	3,133,278	2,878,605
1.64 Other	13,400	2,500	15,900	15,000	30,900	27,200
Total Function 1	26,438,300	6,241,010	32,679,310	1,888,197	34,567,507	33,230,221
4 District Administration						
4.11 Educational Administration	581,800	117,800	699,600	75,310	774,910	734,410
4.40 School District Governance	108,600	4,300	112,900	207,997	320,897	205,900
4.41 Business Administration	1,119,100	247,900	1,367,000	168,250	1,535,250	1,233,058
Total Function 4	1,809,500	370,000	2,179,500	451,557	2,631,057	2,173,368
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	178,100	44,400	222,500	92,000	314,500	326,600
5.50 Maintenance Operations	2,122,700	517,800	2,640,500	408,560	3,049,060	3,130,760
5.52 Maintenance of Grounds	203,000	46,700	249,700	20,000	269,700	233,375
5.56 Utilities	-	-	-	965,530	965,530	965,990
Total Function 5	2,503,800	608,900	3,112,700	1,486,090	4,598,790	4,656,725
7 Transportation and Housing						
7.41 Transportation and Housing Administration	168,900	44,600	213,500	-	213,500	196,600
7.70 Student Transportation	1,256,600	323,300	1,579,900	690,840	2,270,740	2,190,815
7.73 Housing	-	-	-	-	-	3,500
Total Function 7	1,425,500	367,900	1,793,400	690,840	2,484,240	2,390,915
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	32,177,100	7,587,810	39,764,910	4,516,684	44,281,594	42,451,229

School District No. 28 (Quesnel)

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	4,699,000	4,613,635
Other	95,500	
Other Revenue	875,402	561,658
Investment Income	3,500	3,000
Total Revenue	5,673,402	5,178,293
Expenses		
Instruction	5,288,709	4,786,481
Operations and Maintenance	179,130	179,130
Transportation and Housing	205,563	212,682
Total Expense	5,673,402	5,178,293
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

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

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KF (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		96,711			29,000	134,900	8,823		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,262,300	108,852	55,000	6,750	29,000		19,000	175,000	413,291
Provincial Grants - Other					29,000				
Other									
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	2,262,300	205,563	55,000	6,750	58,000	134,900	27,823	175,000	413,291
Revenues	2,262,300	205,563	55,000	6,750	58,000	134,900	27,823	175,000	413,291
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other					58,000				
Other Revenue									
Investment Income									
Expenses	1,824,300	82,000	32,100	3,500	32,400	134,900	27,823	175,000	413,291
Salaries									
Teachers									
Principals and Vice Principals					29,400			117,600	
Educational Assistants		79,000		500					
Support Staff		3,000		3,000	3,000				
Substitutes		82,000		3,500	32,400		5,000		153,600
Employee Benefits	438,000	22,200	7,200	1,050	5,900		1,000	25,550	27,400
Services and Supplies		101,363	15,700	2,200	19,700	134,900	21,823	21,350	232,291
Net Revenue (Expense)	438,000	101,363	15,700	2,200	19,700	134,900	21,823	21,350	232,291
	2,262,300	205,563	55,000	6,750	58,000	134,900	27,823	175,000	413,291

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	Dual Credit Program Expansion	Project Penny	Other	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year				
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	37,500	100,000	90,932	895,109
Provincial Grants - Other				4,426,558
Other			122,970	66,500
Investment Income	37,500	-	122,970	737,970
				3,500
				5,234,528
Less: Allocated to Revenue	37,500	-	213,902	5,673,402
Deferred Revenue, end of year	-	100,000	-	456,235
Revenues				
Provincial Grants - Ministry of Education and Child Care	37,500			4,699,000
Provincial Grants - Other				95,500
Other Revenue			213,902	875,402
Investment Income	37,500	-	213,902	3,500
				5,673,402
Expenses				
Salaries				
Teachers			15,500	1,882,490
Principals and Vice Principals				147,000
Educational Assistants				605,700
Support Staff	10,000			416,300
Substitutes	10,000	-	15,500	125,600
				3,177,090
Employee Benefits	1,200		3,700	756,053
Services and Supplies	26,300		194,702	1,740,259
	37,500	-	213,902	5,673,402
Net Revenue (Expense)	-	-	-	-

School District No. 28 (Quesnel)

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				
Amortization of Deferred Capital Revenue	3,121,426		3,121,426	3,007,889
Total Revenue	3,121,426	-	3,121,426	3,007,889
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,985,140		2,985,140	2,935,299
Transportation and Housing	533,839		533,839	455,721
Total Expense	3,518,979	-	3,518,979	3,391,020
Net Revenue (Expense)	(397,553)	-	(397,553)	(383,131)
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	(397,553)	-	(397,553)	(383,131)