

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, 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. 28 (QUESNEL) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 28 (Quesnel) 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 \$50,623,514 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 17th DAY OF MAY, 2023;

READ A SECOND TIME THE 17th DAY OF MAY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF MAY, 2023;



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Chairperson of the Board

( Corporate Seal )



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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel) Annual Budget Bylaw 2023/2024, adopted by the Board the 17th DAY OF MAY, 2023.



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Secretary Treasurer

# School District No. 28 (Quesnel)

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

	2024 Annual Budget	2023 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	2,987,000	2,992,750
Adult	0,625	1,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>2,987,625</u>	<u>2,994,125</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	45,462,481	44,614,775
Other		4,392
Other Revenue	429,176	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	3,099,236	2,260,351
<b>Total Revenue</b>	<u>49,386,893</u>	<u>47,993,885</u>
<b>Expenses</b>		
Instruction	33,456,238	30,678,292
District Administration	6,307,799	6,451,592
Operations and Maintenance	7,900,506	6,630,667
Transportation and Housing	2,958,971	2,846,156
<b>Total Expense</b>	<u>50,623,514</u>	<u>46,606,707</u>
<b>Net Revenue (Expense)</b>	<u>(1,236,621)</u>	1,387,178
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	845,750	458,600
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(390,871)</u>	<u>1,845,778</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(390,871)	1,845,778
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(390,871)</u>	<u>1,845,778</u>

# School District No. 28 (Quesnel)

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

	2024 Annual Budget	2023 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	42,611,238	39,250,445
Operating - Tangible Capital Assets Purchased		410,000
Special Purpose Funds - Total Expense	4,522,169	4,717,688
Capital Fund - Total Expense	3,490,107	2,638,574
<b>Total Budget Bylaw Amount</b>	<b>50,623,514</b>	<b>47,016,707</b>

Approved by the Board

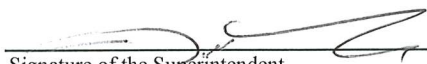


Signature of the Chairperson of the Board of Education

2023-05-23

Date Signed

Signature of the Superintendent



2023-05-23

Date Signed

Signature of the Secretary Treasurer



2023-05-23

Date Signed

# School District No. 28 (Quesnel)

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,236,621)</u>	<u>1,387,178</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(410,000)
<b>Total Acquisition of Tangible Capital Assets</b>	-	<u>(410,000)</u>
Amortization of Tangible Capital Assets	<u>3,490,107</u>	<u>2,638,574</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>3,490,107</u>	<u>2,228,574</u>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,253,486</u></u>	<u><u>3,615,752</u></u>

**School District No. 28 (Quesnel)**  
 Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	41,342,488	38,746,185
Other Revenue	30,000	65,000
Rentals and Leases	193,000	190,660
Investment Income	200,000	200,000
<b>Total Revenue</b>	<u>41,765,488</u>	<u>39,201,845</u>
<b>Expenses</b>		
Instruction	33,456,238	30,678,292
District Administration	2,057,760	2,048,288
Operations and Maintenance	4,718,325	4,252,288
Transportation and Housing	2,378,915	2,271,577
<b>Total Expense</b>	<u>42,611,238</u>	<u>39,250,445</u>
<b>Net Revenue (Expense)</b>	<u>(845,750)</u>	<u>(48,600)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>845,750</u>	<u>458,600</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(410,000)
<b>Total Net Transfers</b>	<u>-</u>	<u>(410,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 28 (Quesnel)

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	40,173,865	36,641,972
Other Ministry of Education and Child Care Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults		1,000
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant	16,377	53,274
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation		430
Labour Settlement Funding	490,218	1,387,481
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>41,342,488</b>	<b>38,746,185</b>
<b>Other Revenues</b>		
Miscellaneous		
Other	30,000	65,000
<b>Total Other Revenue</b>	<b>30,000</b>	<b>65,000</b>
<b>Rentals and Leases</b>	<b>193,000</b>	<b>190,660</b>
<b>Investment Income</b>	<b>200,000</b>	<b>200,000</b>
<b>Total Operating Revenue</b>	<b>41,765,488</b>	<b>39,201,845</b>



# School District No. 28 (Quesnel)

Schedule 2B

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	17,252,500	15,653,955
Principals and Vice Principals	3,012,087	2,939,337
Educational Assistants	3,571,100	3,075,550
Support Staff	4,870,150	4,539,546
Other Professionals	1,243,700	1,136,470
Substitutes	1,567,400	1,479,134
<b>Total Salaries</b>	<b>31,516,937</b>	<b>28,823,992</b>
<b>Employee Benefits</b>	<b>7,070,311</b>	<b>6,267,181</b>
<b>Total Salaries and Benefits</b>	<b>38,587,248</b>	<b>35,091,173</b>
<b>Services and Supplies</b>		
Services	468,630	432,630
Student Transportation	10,000	10,000
Professional Development and Travel	377,235	412,635
Dues and Fees	63,000	63,000
Insurance	92,800	92,800
Supplies	2,072,935	2,294,247
Utilities	939,390	853,960
<b>Total Services and Supplies</b>	<b>4,023,990</b>	<b>4,159,272</b>
<b>Total Operating Expense</b>	<b>42,611,238</b>	<b>39,250,445</b>

### School District No. 28 (Quesnel)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	12,213,300	176,538		705,460		959,700	14,054,998
1.03 Career Programs	46,300			38,740		1,100	86,140
1.07 Library Services	614,900	98,100		69,530			782,530
1.08 Counselling	972,300						972,300
1.10 Special Education	2,769,400	298,532	2,904,300	120,110		272,500	6,364,842
1.30 English Language Learning	99,300						99,300
1.31 Indigenous Education	537,000	137,400	666,800	26,900		33,100	1,401,200
1.41 School Administration		1,958,017		281,760			2,239,777
1.64 Other						7,500	7,500
<b>Total Function 1</b>	<b>17,252,500</b>	<b>2,668,587</b>	<b>3,571,100</b>	<b>1,242,500</b>	<b>-</b>	<b>1,273,900</b>	<b>26,008,587</b>
<b>4 District Administration</b>							
4.11 Educational Administration		176,800		74,600	281,500		532,900
4.40 School District Governance					104,200		104,200
4.41 Business Administration		166,700		124,300	559,900		850,900
<b>Total Function 4</b>	<b>-</b>	<b>343,500</b>	<b>-</b>	<b>198,900</b>	<b>945,600</b>	<b>-</b>	<b>1,488,000</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				52,700	207,800		260,500
5.50 Maintenance Operations				2,020,400		162,900	2,183,300
5.52 Maintenance of Grounds				170,675		28,800	199,475
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,243,775</b>	<b>207,800</b>	<b>191,700</b>	<b>2,643,275</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				65,900	90,300	1,600	157,800
7.70 Student Transportation				1,119,075		100,200	1,219,275
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,184,975</b>	<b>90,300</b>	<b>101,800</b>	<b>1,377,075</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>17,252,500</b>	<b>3,012,087</b>	<b>3,571,100</b>	<b>4,870,150</b>	<b>1,243,700</b>	<b>1,567,400</b>	<b>31,516,937</b>

### School District No. 28 (Quesnel)

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 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	14,054,998	3,151,241	17,206,239	1,105,540	18,311,779	17,167,944
1.03 Career Programs	86,140	20,030	106,170	6,220	112,390	103,393
1.07 Library Services	782,530	180,330	962,860	40,990	1,003,850	956,993
1.08 Counselling	972,300	204,400	1,176,700	57,280	1,233,980	955,706
1.10 Special Education	6,364,842	1,445,120	7,809,962	180,955	7,990,917	7,074,584
1.30 English Language Learning	99,300	21,400	120,700	3,000	123,700	116,796
1.31 Indigenous Education	1,401,200	329,010	1,730,210	124,690	1,854,900	1,707,940
1.41 School Administration	2,239,777	484,780	2,724,557	79,365	2,803,922	2,574,966
1.64 Other	7,500	1,300	8,800	12,000	20,800	19,970
<b>Total Function 1</b>	<b>26,008,587</b>	<b>5,837,611</b>	<b>31,846,198</b>	<b>1,610,040</b>	<b>33,456,238</b>	<b>30,678,292</b>
<b>4 District Administration</b>						
4.11 Educational Administration	532,900	106,500	639,400	65,310	704,710	709,395
4.40 School District Governance	104,200	4,700	108,900	87,000	195,900	194,830
4.41 Business Administration	850,900	176,000	1,026,900	130,250	1,157,150	1,144,063
<b>Total Function 4</b>	<b>1,488,000</b>	<b>287,200</b>	<b>1,775,200</b>	<b>282,560</b>	<b>2,057,760</b>	<b>2,048,288</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	260,500	57,500	318,000	65,000	383,000	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	199,475	45,700	245,175	20,000	265,175	249,518
5.56 Utilities	-	-	-	939,390	939,390	853,960
<b>Total Function 5</b>	<b>2,643,275</b>	<b>618,000</b>	<b>3,261,275</b>	<b>1,457,050</b>	<b>4,718,325</b>	<b>4,252,288</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	157,800	37,200	195,000	-	195,000	195,969
7.70 Student Transportation	1,219,275	290,300	1,509,575	670,840	2,180,415	2,072,108
7.73 Housing	-	-	-	3,500	3,500	3,500
<b>Total Function 7</b>	<b>1,377,075</b>	<b>327,500</b>	<b>1,704,575</b>	<b>674,340</b>	<b>2,378,915</b>	<b>2,271,577</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>31,516,937</b>	<b>7,070,311</b>	<b>38,587,248</b>	<b>4,023,990</b>	<b>42,611,238</b>	<b>39,250,445</b>

# School District No. 28 (Quesnel)

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

	<u>2024</u>	<u>2023 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	4,119,993	4,099,590
Other		4,392
Other Revenue	399,176	610,706
Investment Income	3,000	3,000
<b>Total Revenue</b>	<u>4,522,169</u>	<u>4,717,688</u>
<b>Expenses</b>		
District Administration	4,250,039	4,403,304
Operations and Maintenance	179,130	179,130
Transportation and Housing	93,000	135,254
<b>Total Expense</b>	<u>4,522,169</u>	<u>4,717,688</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 28 (Quesnel)**

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 Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	179,130	152,064	30,000	300,000	128,000	29,400	73,347	552,327	234,701
Other Investment Income	179,130	152,064	3,000	300,000	128,000	29,400	73,347	552,327	234,701
<b>Less:</b> Allocated to Revenue	179,130	152,064	33,000	300,000	128,000	29,400	73,347	552,327	234,701
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>	179,130	152,064	30,000	300,000	128,000	29,400	73,347	552,327	234,701
Provincial Grants - Ministry of Education and Child Care			30,000	300,000					
Other Revenue	179,130	152,064	3,000		128,000	29,400	73,347	552,327	234,701
Investment Income									
<b>Expenses</b>									
Salaries									
Teachers							38,000		
Principals and Vice Principals								353,000	
Educational Assistants		122,600			98,450	10,500		92,900	57,100
Support Staff					1,000	3,000		4,200	97,600
Substitutes		122,600			99,450	13,500	38,000	450,100	154,700
Employee Benefits	179,130	29,464			23,750	2,400	8,000	96,800	36,200
Services and Supplies	179,130	152,064	33,000	300,000	4,800	13,500	27,347	5,427	43,801
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	ECL Early Care & Learning Programs	School Food Programs	Other	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					48,300	48,300
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	2,082,174	93,000	175,000	420,850		4,119,993
Other					20,876	350,876
Investment Income	2,082,174	93,000	175,000	420,850	20,876	4,473,869
<b>Less:</b> Allocated to Revenue	2,082,174	93,000	175,000	420,850	69,176	4,522,169
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-
<b>Revenues</b>	2,082,174	93,000	175,000	420,850	69,176	4,119,993
Provincial Grants - Ministry of Education and Child Care						399,176
Other Revenue					69,176	3,000
Investment Income	2,082,174	93,000	175,000	420,850	69,176	4,522,169
<b>Expenses</b>						
Salaries						
Teachers	1,717,770				16,000	1,771,770
Principals and Vice Principals			132,000			132,000
Educational Assistants			10,000			485,600
Support Staff		42,100		41,500	13,400	355,950
Substitutes		2,900				108,700
Employee Benefits	1,717,770	45,000	142,000	41,500	29,400	2,854,020
Services and Supplies	364,404	11,300	30,050	9,700	6,900	618,968
	2,082,174	93,000	175,000	420,850	69,176	4,522,169
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-



# School District No. 28 (Quesnel)

Schedule 4

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

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
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	3,099,236		3,099,236	2,260,351
<b>Total Revenue</b>	<b>3,099,236</b>	<b>-</b>	<b>3,099,236</b>	<b>4,074,352</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,003,051		3,003,051	2,199,249
Transportation and Housing	487,056		487,056	439,325
<b>Total Expense</b>	<b>3,490,107</b>	<b>-</b>	<b>3,490,107</b>	<b>2,638,574</b>
<b>Net Revenue (Expense)</b>	<b>(390,871)</b>	<b>-</b>	<b>(390,871)</b>	<b>1,435,778</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	410,000
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>410,000</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(390,871)</b>	<b>-</b>	<b>(390,871)</b>	<b>1,845,778</b>