

Annual Budget

School District No. 28 (Quesnel)

June 30, 2022

School District No. 28 (Quesnel)

June 30, 2022

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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 2021/2022 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. Board has complied with the provisions of the Act 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$42,267,662 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 19th DAY OF MAY, 2021;

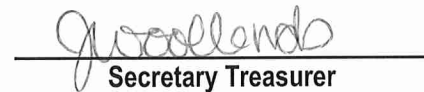
READ A SECOND TIME THE 19th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF MAY, 2021;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel)
Annual Budget Bylaw 2021/2022, adopted by the Board the 19th DAY OF MAY, 2021.



Secretary Treasurer

School District No. 28 (Quesnel)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,918,000	2,926,750
Total Ministry Operating Grant Funded FTE's	2,918,000	2,926,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	38,911,851	39,091,290
Other		1,393,043
Other Revenue	657,248	758,709
Rentals and Leases	190,460	168,393
Investment Income	48,500	43,785
Amortization of Deferred Capital Revenue	1,228,614	1,252,972
Total Revenue	41,036,673	42,708,192
Expenses		
Instruction	32,420,875	34,037,792
District Administration	1,783,393	1,732,428
Operations and Maintenance	5,828,322	5,170,379
Transportation and Housing	2,185,072	2,312,154
Total Expense	42,217,662	43,252,753
Net Revenue (Expense)	(1,180,989)	(544,561)
Budgeted Allocation (Retirement) of Surplus (Deficit)	580,135	420,036
Budgeted Surplus (Deficit), for the year	(600,854)	(124,525)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(600,854)	(124,525)
Budgeted Surplus (Deficit), for the year	(600,854)	(124,525)

School District No. 28 (Quesnel)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	36,618,786	36,336,813
Operating - Tangible Capital Assets Purchased	50,000	182,570
Special Purpose Funds - Total Expense	3,719,408	5,355,873
Capital Fund - Total Expense	1,879,468	1,560,067
Total Budget Bylaw Amount	42,267,662	43,435,323

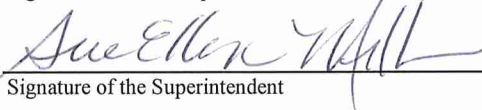
Approved by the Board



Signature of the Chairperson of the Board of Education

2021-06-01

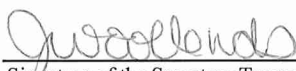
Date Signed



Signature of the Superintendent

2021-06-01

Date Signed



Signature of the Secretary Treasurer

2021-06-01

Date Signed

School District No. 28 (Quesnel)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,180,989)	(544,561)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(182,570)
Total Acquisition of Tangible Capital Assets	(50,000)	(182,570)
Amortization of Tangible Capital Assets	1,879,468	1,560,067
Total Effect of change in Tangible Capital Assets	1,829,468	1,377,497
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	648,479	832,936

School District No. 28 (Quesnel)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	35,833,191	35,855,669
Other Revenue	20,000	35,000
Rentals and Leases	190,460	168,393
Investment Income	45,000	40,285
Total Revenue	36,088,651	36,099,347
Expenses		
Instruction	28,880,563	28,861,015
District Administration	1,783,393	1,732,428
Operations and Maintenance	3,998,020	3,744,243
Transportation and Housing	1,956,810	1,999,127
Total Expense	36,618,786	36,336,813
Net Revenue (Expense)	(530,135)	(237,466)
Budgeted Prior Year Surplus Appropriation	580,135	420,036
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(182,570)
Total Net Transfers	(50,000)	(182,570)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	35,118,163	34,189,965
Other Ministry of Education Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults	1,000	904
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant	52,000	52,434
Teachers' Labour Settlement Funding		878,407
Early Career Mentorship Funding		70,000
FST Scorer	8,187	8,187
Early Learning Framework		1,931
Total Provincial Grants - Ministry of Education	35,833,191	35,855,669
Other Revenues		
Miscellaneous		
Other	5,000	30,000
Sale of Assets	15,000	5,000
Total Other Revenue	20,000	35,000
Rentals and Leases	190,460	168,393
Investment Income	45,000	40,285
Total Operating Revenue	36,088,651	36,099,347

School District No. 28 (Quesnel)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,804,136	14,924,465
Principals and Vice Principals	2,878,651	2,825,631
Educational Assistants	2,912,090	2,733,882
Support Staff	4,200,045	4,016,821
Other Professionals	1,008,815	973,985
Substitutes	1,453,287	1,478,407
Total Salaries	27,257,024	26,953,191
Employee Benefits	5,775,450	5,713,426
Total Salaries and Benefits	33,032,474	32,666,617
Services and Supplies		
Services	372,520	370,311
Student Transportation	10,000	7,500
Professional Development and Travel	299,440	281,679
Rentals and Leases	-	-
Dues and Fees	58,950	68,950
Insurance	102,560	102,560
Interest	-	-
Supplies	1,918,642	2,014,996
Utilities	824,200	824,200
Total Services and Supplies	3,586,312	3,670,196
Total Operating Expense	36,618,786	36,336,813

School District No. 28 (Quesnel)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

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	10,703,823	317,720		589,530		893,567	12,504,640
1.03 Career Programs	118,640			35,110		5,180	158,930
1.07 Library Services	576,510	118,630		60,560			755,700
1.08 Counselling	872,533						872,533
1.10 Special Education	2,169,480	219,828	2,370,740	103,190		247,380	5,110,618
1.30 English Language Learning	89,640						89,640
1.31 Indigenous Education	273,510	131,663	541,350	23,060		35,530	1,005,113
1.41 School Administration		1,755,610		247,030			2,002,640
1.64 Other						7,000	7,000
Total Function 1	14,804,136	2,543,451	2,912,090	1,058,480	-	1,188,657	22,506,814
4 District Administration							
4.11 Educational Administration		163,190		61,900	269,290		494,380
4.40 School District Governance					95,820		95,820
4.41 Business Administration		172,010		109,020	475,750		756,780
Total Function 4	-	335,200	-	170,920	840,860	-	1,346,980
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				35,380	86,510		121,890
5.50 Maintenance Operations				1,810,915		135,850	1,946,765
5.52 Maintenance of Grounds				152,940		10,000	162,940
5.56 Utilities							-
Total Function 5	-	-	-	1,999,235	86,510	145,850	2,231,595
7 Transportation and Housing							
7.41 Transportation and Housing Administration				38,660	81,445	1,500	121,605
7.70 Student Transportation				932,750		117,280	1,050,030
7.73 Housing							-
Total Function 7	-	-	-	971,410	81,445	118,780	1,171,635
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,804,136	2,878,651	2,912,090	4,200,045	1,008,815	1,453,287	27,257,024

School District No. 28 (Quesnel)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	12,504,640	2,690,664	15,195,304	1,066,949	16,262,253	16,526,685
1.03 Career Programs	158,930	34,487	193,417	6,220	199,637	204,118
1.07 Library Services	755,700	164,829	920,529	39,117	959,646	937,800
1.08 Counseling	872,533	217,910	1,090,443	54,660	1,145,103	1,112,534
1.10 Special Education	5,110,618	1,087,741	6,198,359	126,415	6,324,774	5,952,481
1.30 English Language Learning	89,640	19,670	109,310	3,000	112,310	110,163
1.31 Indigenous Education	1,005,113	224,888	1,230,001	171,057	1,401,058	1,443,705
1.41 School Administration	2,002,640	399,008	2,401,648	54,164	2,455,812	2,548,929
1.64 Other	7,000	970	7,970	12,000	19,970	24,600
Total Function 1	22,506,814	4,840,167	27,346,981	1,533,582	28,880,563	28,861,015
4 District Administration						
4.11 Educational Administration	494,380	91,730	586,110	34,810	620,920	596,813
4.40 School District Governance	95,820	3,210	99,030	56,550	155,580	149,169
4.41 Business Administration	756,780	144,873	901,653	105,240	1,006,893	986,446
Total Function 4	1,346,980	239,813	1,586,793	196,600	1,783,393	1,732,428
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	121,890	27,415	149,305	58,000	207,305	207,264
5.50 Maintenance Operations	1,946,765	398,013	2,344,778	411,186	2,755,964	2,498,546
5.52 Maintenance of Grounds	162,940	27,611	190,551	20,000	210,551	214,233
5.56 Utilities	-	-	-	824,200	824,200	824,200
Total Function 5	2,231,595	453,039	2,684,634	1,313,386	3,998,020	3,744,243
7 Transportation and Housing						
7.41 Transportation and Housing Administration	121,605	27,693	149,298		149,298	140,763
7.70 Student Transportation	1,050,030	214,738	1,264,768	539,244	1,804,012	1,858,364
7.73 Housing	-	-	-	3,500	3,500	
Total Function 7	1,171,635	242,431	1,414,066	542,744	1,956,810	1,999,127
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,257,024	5,775,450	33,032,474	3,586,312	36,618,786	36,336,813

School District No. 28 (Quesnel)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,078,660	3,235,621
Other		1,393,043
Other Revenue	637,248	723,709
Investment Income	3,500	3,500
Total Revenue	3,719,408	5,355,873
Expenses		
Instruction	3,540,312	5,176,777
Operations and Maintenance	179,096	179,096
Total Expense	3,719,408	5,355,873
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

Deferred Revenue, beginning of year									
	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link Fund - Overhead	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	179,096	122,271	104,134	304,655	128,000	29,400	8,826	498,881	214,445
Federal Grants									
Other			30,000	500,000			78,425		
Investment Income			3,500						
	179,096	122,271	33,500	500,000	128,000	29,400	78,425	498,881	214,445
Less: Allocated to Revenue									
Deferred Revenue, end of year	179,096	122,271	35,000	500,000	128,000	29,400	87,251	498,881	214,445
	-	-	102,634	304,655	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	179,096	122,271			128,000	29,400	87,251	498,881	214,445
Other Revenue			31,500	500,000					
Investment Income			3,500						
	179,096	122,271	35,000	500,000	128,000	29,400	87,251	498,881	214,445
Expenses									
Salaries									
Teachers							36,440		
Educational Assistants								221,180	
Support Staff	100,305	105,171			97,420	10,500		116,460	44,350
Substitutes						3,000			66,500
	100,305	105,171	-	-	97,420	13,500	36,440	337,640	110,850
Employee Benefits	22,570	17,100			21,460	2,400	7,720	73,860	26,825
Services and Supplies	56,221		35,000	500,000	9,120	13,500	43,091	87,381	76,770
	179,096	122,271	35,000	500,000	128,000	29,400	87,251	498,881	214,445
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

Schedule 3A

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School District No. 28 (Quesnel)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,228,614		1,228,614	1,252,972
Total Revenue	1,228,614	-	1,228,614	1,252,972
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,651,206		1,651,206	1,247,040
Transportation and Housing	228,262		228,262	313,027
Total Expense	1,879,468	-	1,879,468	1,560,067
Net Revenue (Expense)	(650,854)	-	(650,854)	(307,095)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	50,000		50,000	182,570
Total Net Transfers	50,000	-	50,000	182,570
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(600,854)	-	(600,854)	(124,525)