

Annual Budget

School District No. 28 (Quesnel)

June 30, 2023

School District No. 28 (Quesnel)

June 30, 2023

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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

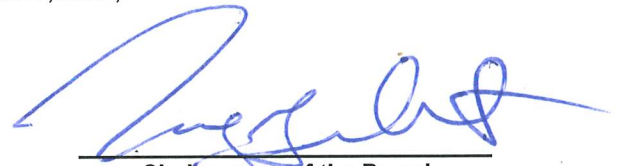
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 28 (QUESNEL)
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2022/2023 pursuant
to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$43,324,905 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 18th DAY OF MAY, 2022;

READ A SECOND TIME THE 18th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF MAY, 2022;



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 2022/2023, adopted by the Board the 18th DAY OF MAY, 2022.



Secretary Treasurer

School District No. 28 (Quesnel)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,933,000	2,943,500
Total Ministry Operating Grant Funded FTE's	2,933,000	2,943,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	39,643,227	39,513,409
Other		310,949
Other Revenue	510,392	344,000
Rentals and Leases	190,660	190,460
Investment Income	43,000	26,000
Amortization of Deferred Capital Revenue	2,113,872	1,389,210
Total Revenue	42,501,151	41,774,028
Expenses		
Instruction	32,514,826	32,881,237
District Administration	1,892,768	1,824,894
Operations and Maintenance	6,335,966	5,570,622
Transportation and Housing	2,501,345	2,379,532
Total Expense	43,244,905	42,656,285
Net Revenue (Expense)	(743,754)	(882,257)
Budgeted Allocation (Retirement) of Surplus (Deficit)	458,600	584,971
Budgeted Surplus (Deficit), for the year	(285,154)	(297,286)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(285,154)	(297,286)
Budgeted Surplus (Deficit), for the year	(285,154)	(297,286)

School District No. 28 (Quesnel)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	37,005,593	36,857,817
Operating - Tangible Capital Assets Purchased	80,000	70,000
Special Purpose Funds - Total Expense	3,760,286	4,041,972
Capital Fund - Total Expense	2,479,026	1,756,496
Total Budget Bylaw Amount	43,324,905	42,726,285

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

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(743,754)	(882,257)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(80,000)	(70,000)
Total Acquisition of Tangible Capital Assets	(80,000)	(70,000)
Amortization of Tangible Capital Assets	2,479,026	1,756,496
Total Effect of change in Tangible Capital Assets	2,399,026	1,686,496
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,655,272	804,239

School District No. 28 (Quesnel)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

Schedule 2

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	36,376,333	36,107,386
Other Revenue	20,000	20,000
Rentals and Leases	190,660	190,460
Investment Income	40,000	25,000
Total Revenue	36,626,993	36,342,846
Expenses		
Instruction	28,933,670	29,014,583
District Administration	1,892,768	1,824,894
Operations and Maintenance	4,107,650	4,009,801
Transportation and Housing	2,071,505	2,008,539
Total Expense	37,005,593	36,857,817
Net Revenue (Expense)	(378,600)	(514,971)
Budgeted Prior Year Surplus Appropriation	458,600	584,971
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(80,000)	(70,000)
Total Net Transfers	(80,000)	(70,000)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	35,713,305	35,442,358
Other Ministry of Education Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults	1,000	1,000
Student Transportation Fund	274,209	274,209
FSA Scorer Grant	8,187	8,187
Other		2,000
Total Provincial Grants - Ministry of Education	36,376,333	36,107,386
Other Revenues		
Miscellaneous		
Other	20,000	20,000
Total Other Revenue	20,000	20,000
Rentals and Leases	190,660	190,460
Investment Income	40,000	25,000
Total Operating Revenue	36,626,993	36,342,846

School District No. 28 (Quesnel)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,964,740	15,041,282
Principals and Vice Principals	2,810,357	2,833,997
Educational Assistants	2,880,040	2,690,176
Support Staff	4,305,090	4,219,510
Other Professionals	1,042,750	1,042,741
Substitutes	1,425,339	1,373,260
Total Salaries	27,428,316	27,200,966
Employee Benefits	5,846,064	5,841,331
Total Salaries and Benefits	33,274,380	33,042,297
Services and Supplies		
Services	393,630	373,270
Student Transportation	10,000	10,000
Professional Development and Travel	371,115	301,190
Rentals and Leases	-	-
Dues and Fees	63,000	58,950
Insurance	87,800	92,800
Interest	-	-
Supplies	1,939,688	2,172,460
Utilities	865,980	806,850
Total Services and Supplies	3,731,213	3,815,520
Total Operating Expense	37,005,593	36,857,817

School District No. 28 (Quesnel)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	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	10,791,890	228,487		626,910		887,494	12,534,781
1.03 Career Programs	41,840			34,830		1,000	77,670
1.07 Library Services	516,290	146,670		60,610			723,570
1.08 Counselling	858,960						858,960
1.10 Special Education	2,348,660	217,100	2,300,160	103,130		245,730	5,214,780
1.30 English Language Learning	89,560						89,560
1.31 Indigenous Education	317,540	128,310	579,880	25,655		37,670	1,089,055
1.41 School Administration		1,755,460		246,340			2,001,800
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other						7,000	7,000
Total Function 1	14,964,740	2,476,027	2,880,040	1,097,475	-	1,178,894	22,597,176
4 District Administration							
4.11 Educational Administration		162,810		61,650	257,840		482,300
4.40 School District Governance					95,540		95,540
4.41 Business Administration		171,520		109,190	520,250		800,960
Total Function 4	-	334,330	-	170,840	873,630	-	1,378,800
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				35,520	87,040		122,560
5.50 Maintenance Operations				1,797,355		144,135	1,941,490
5.52 Maintenance of Grounds				153,530		27,000	180,530
5.56 Utilities							-
Total Function 5	-	-	-	1,986,405	87,040	171,135	2,244,580
7 Transportation and Housing							
7.41 Transportation and Housing Administration				58,560	82,080	1,500	142,140
7.70 Student Transportation				991,810		73,810	1,065,620
7.73 Housing							-
Total Function 7	-	-	-	1,050,370	82,080	75,310	1,207,760
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,964,740	2,810,357	2,880,040	4,305,090	1,042,750	1,425,339	27,428,316

School District No. 28 (Quesnel)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	12,534,781	2,676,677	15,211,458	1,113,982	16,325,440	16,338,723
1.03 Career Programs	77,670	16,631	94,301	6,220	100,521	89,930
1.07 Library Services	723,570	155,091	878,661	39,382	918,043	942,611
1.08 Counselling	858,960	184,810	1,043,770	55,260	1,099,030	1,098,376
1.10 Special Education	5,214,780	1,124,596	6,339,376	133,255	6,472,631	6,253,469
1.30 English Language Learning	89,560	19,880	109,440	3,000	112,440	112,441
1.31 Indigenous Education	1,089,055	246,463	1,335,518	70,903	1,406,421	1,681,363
1.41 School Administration	2,001,800	401,753	2,403,553	75,621	2,479,174	2,477,700
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-
1.64 Other	7,000	970	7,970	12,000	19,970	19,970
Total Function 1	22,597,176	4,826,871	27,424,047	1,509,623	28,933,670	29,014,583
4 District Administration						
4.11 Educational Administration	482,300	97,866	580,166	47,810	627,976	611,523
4.40 School District Governance	95,540	3,300	98,840	79,000	177,840	155,390
4.41 Business Administration	800,960	157,742	958,702	128,250	1,086,952	1,057,981
Total Function 4	1,378,800	258,908	1,637,708	255,060	1,892,768	1,824,894
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	122,560	31,556	154,116	55,000	209,116	211,936
5.50 Maintenance Operations	1,941,490	428,516	2,370,006	420,960	2,790,966	2,794,287
5.52 Maintenance of Grounds	180,530	41,058	221,588	20,000	241,588	196,728
5.56 Utilities	-	-	-	865,980	865,980	806,850
Total Function 5	2,244,580	501,130	2,745,710	1,361,940	4,107,650	4,009,801
7 Transportation and Housing						
7.41 Transportation and Housing Administration	142,140	32,725	174,865		174,865	153,403
7.70 Student Transportation	1,065,620	226,430	1,292,050	601,090	1,893,140	1,851,636
7.73 Housing	-	-	-	3,500	3,500	3,500
Total Function 7	1,207,760	259,155	1,466,915	604,590	2,071,505	2,008,539
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,428,316	5,846,064	33,274,380	3,731,213	37,005,593	36,857,817

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School District No. 28 (Quesnel)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

Schedule 3

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,266,894	3,406,023
Other		310,949
Other Revenue	490,392	324,000
Investment Income	3,000	1,000
Total Revenue	3,760,286	4,041,972
Expenses		
Instruction	3,581,156	3,866,654
Operations and Maintenance	179,130	175,318
Total Expense	3,760,286	4,041,972
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

Schedule 3A

	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	-	-	140,000	231,916					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	179,130	121,559			128,000	29,400	76,361	498,881	214,535
Other			30,000	300,000					
Investment Income	179,130	121,559	33,000	300,000	128,000	29,400	76,361	498,881	214,535
Less: Allocated to Revenue	179,130	121,559	35,000	300,000	128,000	29,400	76,361	498,881	214,535
Deferred Revenue, end of year	-	-	138,000	231,916	-	-	-	-	-
Revenues	179,130	121,559	32,000	300,000	128,000	29,400	76,361	498,881	214,535
Provincial Grants - Ministry of Education									
Other Revenue			32,000	300,000					
Investment Income	179,130	121,559	35,000	300,000	128,000	29,400	76,361	498,881	214,535
Expenses									
Salaries									
Teachers									
Educational Assistants		105,059			93,360	10,500	38,290	223,490	50,473
Support Staff	100,305				1,000	3,000		94,100	80,250
Substitutes	100,305	105,059	-	-	94,360	13,500	38,290	4,200	130,723
Employee Benefits	22,570				22,993	2,400	8,210	68,726	35,495
Services and Supplies	56,255	16,500	35,000	300,000	10,647	13,500	29,861	108,365	48,317
	179,130	121,559	35,000	300,000	128,000	29,400	76,361	498,881	214,535
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

Deferred Revenue, beginning of year

Add: Restricted Grants
 Provincial Grants - Ministry of Education
 Other
 Investment Income

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
 Other Revenue
 Investment Income

Expenses

Salaries
 Teachers
 Educational Assistants
 Support Staff
 Substitutes

Employee Benefits
 Services and Supplies

Net Revenue (Expense)

Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Changing Results for Young Children	BC Skills for Jobs	Other	TOTAL
\$	\$	\$	\$	\$	\$
	87,556		4,392	131,588	595,452
1,899,350	21,730	6,000		26,804	3,174,946
1,899,350	21,730	6,000	-	26,804	356,804
1,899,350	109,286	6,000	4,392	158,392	3,000
-	-	-	-	-	3,534,750
1,899,350	109,286	6,000	4,392	158,392	3,760,286
1,899,350	109,286	6,000	4,392	158,392	369,916
1,899,350	109,286	6,000	4,392	158,392	3,266,894
1,899,350	109,286	6,000	4,392	158,392	490,392
1,899,350	109,286	6,000	4,392	158,392	3,000
1,548,680					1,548,680
	41,570	1,000		13,200	328,549
	41,570	3,900			442,798
1,548,680	41,570	4,900	-	13,200	92,350
					2,412,377
350,670	8,416	490		3,300	539,770
	59,300	610	4,392	141,892	808,139
1,899,350	109,286	6,000	4,392	158,392	3,760,286
-	-	-	-	-	-
-	-	-	-	-	-

School District No. 28 (Quesnel)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,113,872		2,113,872	1,389,210
Total Revenue	2,113,872	-	2,113,872	1,389,210
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,049,186		2,049,186	1,385,503
Transportation and Housing	429,840		429,840	370,993
Total Expense	2,479,026	-	2,479,026	1,756,496
Net Revenue (Expense)	(365,154)	-	(365,154)	(367,286)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	80,000		80,000	70,000
Total Net Transfers	80,000	-	80,000	70,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(285,154)	-	(285,154)	(297,286)