

Annual Budget

School District No. 28 (Quesnel)

June 30, 2021

School District No. 28 (Quesnel)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$41,164,102 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 20th DAY OF MAY, 2020;

READ A SECOND TIME THE 20th DAY OF MAY, 2020;

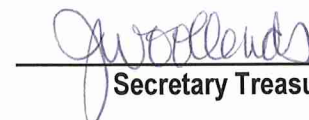
READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF MAY, 2020;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel)
Annual Budget Bylaw 2020/2021, adopted by the Board the 20th DAY OF MAY, 2020.


Secretary Treasurer

School District No. 28 (Quesnel)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,971,675	2,971,688
Total Ministry Operating Grant Funded FTE's	<u>2,971,675</u>	<u>2,971,688</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	38,163,016	37,986,571
Other Revenue	866,541	938,677
Rentals and Leases	141,460	145,000
Investment Income	75,000	75,000
Amortization of Deferred Capital Revenue	1,110,368	1,150,242
Total Revenue	<u>40,356,385</u>	<u>40,295,490</u>
Expenses		
Instruction	31,663,820	31,687,900
District Administration	1,758,028	1,770,393
Operations and Maintenance	5,514,476	5,160,638
Transportation and Housing	2,177,778	2,364,357
Total Expense	<u>41,114,102</u>	<u>40,983,288</u>
Net Revenue (Expense)	<u>(757,717)</u>	<u>(687,798)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	373,662	485,534
Budgeted Surplus (Deficit), for the year	<u>(384,055)</u>	<u>(202,264)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(384,055)	(202,264)
Budgeted Surplus (Deficit), for the year	<u>(384,055)</u>	<u>(202,264)</u>

School District No. 28 (Quesnel)

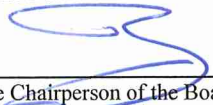
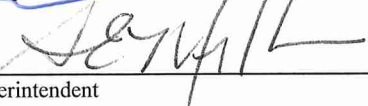
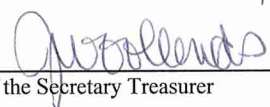
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	35,820,744	34,756,212
Operating - Tangible Capital Assets Purchased	50,000	98,488
Special Purpose Funds - Total Expense	3,748,935	4,776,082
Capital Fund - Total Expense	1,544,423	1,450,994
Total Budget Bylaw Amount	41,164,102	41,081,776

Approved by the Board

	2020-05-25
Signature of the Chairperson of the Board of Education	Date Signed
	2020-05-25
Signature of the Superintendent	Date Signed
	2020-05-25
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, 2021

	2021 Annual Budget \$	2020 Amended Annual Budget \$
Surplus (Deficit) for the year	(757,717)	(687,798)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(98,488)
Total Acquisition of Tangible Capital Assets	(50,000)	(98,488)
Amortization of Tangible Capital Assets	1,544,423	1,450,994
Total Effect of change in Tangible Capital Assets	1,494,423	1,352,506
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	736,706	664,708

School District No. 28 (Quesnel)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	35,260,622	34,129,166
Other Revenue	20,000	20,000
Rentals and Leases	141,460	145,000
Investment Income	75,000	75,000
Total Revenue	35,497,082	34,369,166
Expenses		
Instruction	28,093,981	27,090,914
District Administration	1,758,028	1,770,393
Operations and Maintenance	3,931,684	3,783,716
Transportation and Housing	2,037,051	2,111,189
Total Expense	35,820,744	34,756,212
Net Revenue (Expense)	(323,662)	(387,046)
Budgeted Prior Year Surplus Appropriation	373,662	485,534
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(98,488)
Total Net Transfers	(50,000)	(98,488)
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, 2021

	2021 Annual Budget \$	2020 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	34,263,909	33,089,025
Other Ministry of Education Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults	2,685	2,685
Transportation Supplement	274,209	274,209
Carbon Tax Grant		57,000
Employer Health Tax Grant		283,463
Support Staff Benefits Grant	-	32,965
FST Scorer	8,187	8,187
Equity Scan Implementation	2,000	2,000
Teacher Staff Wage Increase Funding	330,000	-
Total Provincial Grants - Ministry of Education	35,260,622	34,129,166
Other Revenues		
Miscellaneous		
Other	5,000	5,000
Sale of Assets	15,000	15,000
Total Other Revenue	20,000	20,000
Rentals and Leases	141,460	145,000
Investment Income	75,000	75,000
Total Operating Revenue	35,497,082	34,369,166

School District No. 28 (Quesnel)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,793,213	14,045,131
Principals and Vice Principals	2,812,253	2,569,965
Educational Assistants	2,734,672	2,661,430
Support Staff	4,090,724	3,926,706
Other Professionals	992,733	995,215
Substitutes	1,269,883	1,490,912
Total Salaries	26,693,478	25,689,359
Employee Benefits	5,459,268	5,314,334
Total Salaries and Benefits	32,152,746	31,003,693
Services and Supplies		
Services	413,904	464,220
Student Transportation	12,000	12,000
Professional Development and Travel	332,185	376,312
Rentals and Leases	-	-
Dues and Fees	60,440	60,440
Insurance	123,673	123,673
Interest	-	-
Supplies	1,884,288	1,857,445
Utilities	841,508	858,429
Total Services and Supplies	3,667,998	3,752,519
Total Operating Expense	35,820,744	34,756,212

School District No. 28 (Quesnel)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	10,546,230	264,367		565,439		688,641	12,064,677
1.03 Career Programs	135,464			34,819		9,436	179,719
1.07 Library Services	630,064	84,514		60,625			775,203
1.08 Counselling	831,484						831,484
1.10 Special Education	2,279,836	212,332	2,202,851	90,338		224,285	5,009,642
1.30 English Language Learning	85,124						85,124
1.31 Indigenous Education	285,011	136,653	531,821	25,067		49,433	1,027,985
1.41 School Administration		1,786,535		240,092			2,026,627
1.64 Other						5,257	5,257
Total Function 1	14,793,213	2,484,401	2,734,672	1,016,380	-	977,052	22,005,718
4 District Administration							
4.11 Educational Administration		163,926		70,753	256,260		490,939
4.40 School District Governance					95,173		95,173
4.41 Business Administration		163,926		105,606	454,288		723,820
Total Function 4	-	327,852	-	176,359	805,721	-	1,309,932
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				36,236	106,741		142,977
5.50 Maintenance Operations				1,674,856		131,505	1,806,361
5.52 Maintenance of Grounds				148,362		27,000	175,362
5.56 Utilities							-
Total Function 5	-	-	-	1,859,454	106,741	158,505	2,124,700
7 Transportation and Housing							
7.41 Transportation and Housing Administration				37,501	80,271	5,556	123,328
7.70 Student Transportation				1,001,030		128,770	1,129,800
7.73 Housing							-
Total Function 7	-	-	-	1,038,531	80,271	134,326	1,253,128
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,793,213	2,812,253	2,734,672	4,090,724	992,733	1,269,883	26,693,478

School District No. 28 (Quesnel)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2021 Annual Budget \$	2020 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	12,064,677	2,442,037	14,506,714	1,149,677	15,656,391	15,153,082
1.03 Career Programs	179,719	40,026	219,745	9,713	229,458	227,608
1.07 Library Services	775,203	157,549	932,752	40,479	973,231	867,121
1.08 Counselling	831,484	171,371	1,002,855	65,260	1,068,115	1,050,104
1.10 Special Education	5,009,642	1,038,538	6,048,180	147,511	6,195,691	5,977,860
1.30 English Language Learning	85,124	15,782	100,906	4,500	105,406	103,378
1.31 Indigenous Education	1,027,985	234,946	1,262,931	91,570	1,354,501	1,305,000
1.41 School Administration	2,026,627	398,570	2,425,197	64,756	2,489,953	2,385,335
1.64 Other	5,257	778	6,035	15,200	21,235	21,426
Total Function 1	22,005,718	4,499,597	26,505,315	1,588,666	28,093,981	27,090,914
4 District Administration						
4.11 Educational Administration	490,939	92,490	583,429	33,890	617,319	621,029
4.40 School District Governance	95,173	1,596	96,769	68,757	165,526	169,332
4.41 Business Administration	723,820	142,889	866,709	108,474	975,183	980,032
Total Function 4	1,309,932	236,975	1,546,907	211,121	1,758,028	1,770,393
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	142,977	29,246	172,223	88,491	260,714	250,047
5.50 Maintenance Operations	1,806,361	386,298	2,192,659	398,765	2,591,424	2,477,333
5.52 Maintenance of Grounds	175,362	41,420	216,782	21,256	238,038	197,907
5.56 Utilities	-	-	-	841,508	841,508	858,429
Total Function 5	2,124,700	456,964	2,581,664	1,350,020	3,931,684	3,783,716
7 Transportation and Housing						
7.41 Transportation and Housing Administration	123,328	25,949	149,277	-	149,277	174,710
7.70 Student Transportation	1,129,800	239,783	1,369,583	513,441	1,883,024	1,931,729
7.73 Housing	-	-	-	4,750	4,750	4,750
Total Function 7	1,253,128	265,732	1,518,860	518,191	2,037,051	2,111,189
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	26,693,478	5,459,268	32,152,746	3,667,998	35,820,744	34,756,212

School District No. 28 (Quesnel)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,902,394	3,857,405
Other Revenue	846,541	918,677
Total Revenue	3,748,935	4,776,082
Expenses		
Instruction	3,569,839	4,596,986
Operations and Maintenance	179,096	179,096
Total Expense	3,748,935	4,776,082
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	79,789	332,227	-	14,872	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	179,096	124,065	-	-	25,000	700,000	128,000	29,400	83,239
Other					2,000				
Investment Income					27,000	700,000	128,000	29,400	83,239
	179,096	124,065	-	-	35,000	700,000	128,000	44,272	83,239
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	-	-	71,789	332,227	-	-	-
Revenues									
Provincial Grants - Ministry of Education	179,096	124,065	-	-	35,000	700,000	128,000	44,272	83,239
Other Revenue	179,096	124,065	-	-	35,000	700,000	128,000	44,272	83,239
Expenses									
Salaries									
Teachers									45,807
Educational Assistants		99,252					96,800	15,000	
Support Staff	60,174						5,500		
Other Professionals							1,000	10,000	
Substitutes							103,300	25,000	45,807
	60,174	99,252	-	-	-	-	-	-	-
Employee Benefits	15,044	24,813					14,019	5,000	6,530
Services and Supplies	103,878				35,000	700,000	10,681	14,272	30,902
	179,096	124,065	-	-	35,000	700,000	128,000	44,272	83,239
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		-	-	
Amortization of Deferred Capital Revenue	1,110,368		1,110,368	1,150,242
Total Revenue	1,110,368	-	1,110,368	1,150,242
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,403,696		1,403,696	1,197,826
Transportation and Housing	140,727		140,727	253,168
Total Expense	1,544,423	-	1,544,423	1,450,994
Net Revenue (Expense)	(434,055)	-	(434,055)	(300,752)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	50,000		50,000	
Local Capital			-	98,488
Total Net Transfers	50,000	-	50,000	98,488
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(384,055)	-	(384,055)	(202,264)