

Amended Annual Budget

School District No. 47 (qathet)

June 30, 2024

School District No. 47 (qathet)

June 30, 2024

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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. 47 (QATHET) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 47 (qathet) Amended 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 \$51,910,474 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2024;

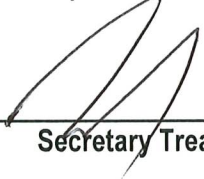
READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2024;





Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (qathet) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 21st DAY OF FEBRUARY, 2024.



Secretary Treasurer

School District No. 47 (qathet)

Statement 2


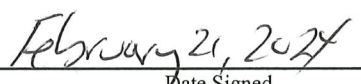
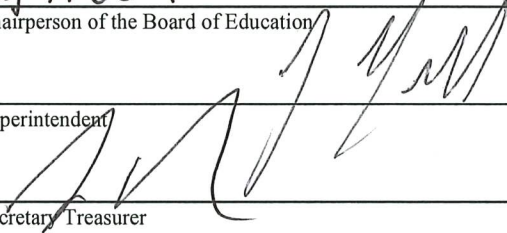
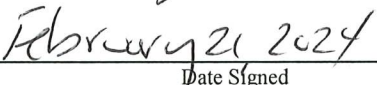
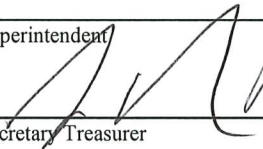
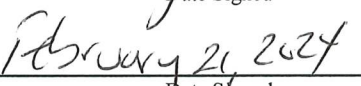
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,170,063	3,182,000
Adult	2,500	1,500
Total Ministry Operating Grant Funded FTE's	3,172,563	3,183,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	45,946,265	45,759,891
Other	75,000	100,000
Tuition	608,120	727,500
Other Revenue	2,109,897	2,037,233
Rentals and Leases	138,900	125,900
Investment Income	172,500	110,000
Amortization of Deferred Capital Revenue	1,706,519	1,721,866
Total Revenue	50,757,201	50,582,390
Expenses		
Instruction	41,707,129	41,617,273
District Administration	2,319,313	2,384,822
Operations and Maintenance	6,512,475	6,277,279
Transportation and Housing	1,371,557	1,245,885
Total Expense	51,910,474	51,525,259
Net Revenue (Expense)	(1,153,273)	(942,869)
Budgeted Allocation (Retirement) of Surplus (Deficit)	835,065	644,632
Budgeted Surplus (Deficit), for the year	(318,208)	(298,237)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(318,208)	(298,237)
Budgeted Surplus (Deficit), for the year	(318,208)	(298,237)

School District No. 47 (qathet)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	43,346,589	43,420,333
Special Purpose Funds - Total Expense	6,516,658	6,074,823
Capital Fund - Total Expense	2,047,227	2,030,103
Total Budget Bylaw Amount	51,910,474	51,525,259

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. 47 (qathet)

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,153,273)</u>	<u>(942,869)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>2,047,227</u>	2,030,103
Total Effect of change in Tangible Capital Assets	<u>2,047,227</u>	2,030,103
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>893,954</u></u>	<u>1,087,234</u>

School District No. 47 (qathet)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,914,243		9,038,803	10,953,046
Changes for the year				
Net Revenue (Expense) for the year	(835,065)		(318,208)	(1,153,273)
Net Changes for the year	<u>(835,065)</u>	-	<u>(318,208)</u>	(1,153,273)
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,079,178</u>	-	<u>8,720,595</u>	<u>9,799,773</u>

School District No. 47 (qathet)

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	40,307,107	40,562,568
Other	75,000	100,000
Tuition	608,120	727,500
Other Revenue	1,232,397	1,159,733
Rentals and Leases	138,900	125,900
Investment Income	150,000	100,000
Total Revenue	42,511,524	42,775,701
Expenses		
Instruction	35,457,282	35,763,745
District Administration	2,218,766	2,286,480
Operations and Maintenance	4,390,660	4,236,880
Transportation and Housing	1,279,881	1,133,228
Total Expense	43,346,589	43,420,333
Net Revenue (Expense)	(835,065)	(644,632)
Budgeted Prior Year Surplus Appropriation	835,065	644,632
Budgeted Surplus (Deficit), for the year	-	-

School District No. 47 (qathet)

Schedule 2A

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	40,300,516	40,498,818
ISC/LEA Recovery	(1,032,389)	(974,724)
Other Ministry of Education and Child Care Grants		
Pay Equity	243,304	243,304
Funding for Graduated Adults	2,000	2,000
Student Transportation Fund	91,754	91,754
FSA Scorer Grant	7,506	7,000
Labour Settlement Funding	694,416	694,416
Total Provincial Grants - Ministry of Education and Child Care	40,307,107	40,562,568
Provincial Grants - Other	75,000	100,000
Tuition		
Summer School Fees	8,120	7,500
International and Out of Province Students	600,000	720,000
Total Tuition	608,120	727,500
Other Revenues		
Other School District/Education Authorities	120,008	120,009
Funding from First Nations	1,032,389	974,724
Miscellaneous		
Misc. Billings & Recoveries	52,600	50,000
Purchase Card Rebate	17,500	15,000
Art Starts Grants	9,900	
Total Other Revenue	1,232,397	1,159,733
Rentals and Leases	138,900	125,900
Investment Income	150,000	100,000
Total Operating Revenue	42,511,524	42,775,701

School District No. 47 (qathet)

Schedule 2B

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	14,256,187	15,142,605
Principals and Vice Principals	2,822,400	2,543,477
Educational Assistants	4,048,858	3,171,649
Support Staff	3,260,120	3,392,424
Other Professionals	2,115,847	2,566,860
Substitutes	1,781,641	1,582,198
Total Salaries	28,285,053	28,399,213
Employee Benefits	6,324,200	6,349,393
Total Salaries and Benefits	34,609,253	34,748,606
Services and Supplies		
Services	3,867,555	3,978,572
Student Transportation	6,000	6,500
Professional Development and Travel	369,847	327,393
Rentals and Leases	306,100	299,687
Dues and Fees	288,500	275,500
Insurance	108,500	105,000
Supplies	3,161,334	2,974,575
Utilities	629,500	704,500
Total Services and Supplies	8,737,336	8,671,727
Total Operating Expense	43,346,589	43,420,333

School District No. 47 (qathet)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	11,739,543	201,600	144,348	155,438	264,233	1,247,027	13,752,189
1.03 Career Programs		72,000					72,000
1.07 Library Services	214,808						214,808
1.08 Counselling	381,053	86,400					467,453
1.10 Special Education	1,378,744	259,200	3,703,403	14,750	536,490	207,500	6,100,087
1.30 English Language Learning	18,374						18,374
1.31 Indigenous Education	339,923	144,000	201,107			25,000	710,030
1.41 School Administration		1,699,200		861,421		38,000	2,598,621
1.60 Summer School						110,000	110,000
1.61 Continuing Education	91,871						91,871
1.62 International and Out of Province Students	91,871	72,000			72,163	4,114	240,148
Total Function 1	14,256,187	2,534,400	4,048,858	1,031,609	872,886	1,631,641	24,375,581
4 District Administration							
4.11 Educational Administration		288,000			334,092		622,092
4.40 School District Governance					88,610		88,610
4.41 Business Administration				201,802	525,420		727,222
Total Function 4	-	288,000	-	201,802	948,122	-	1,437,924
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				66,377	77,123		143,500
5.50 Maintenance Operations				1,301,897	176,188	100,000	1,578,085
5.52 Maintenance of Grounds				90,254			90,254
5.56 Utilities							-
Total Function 5	-	-	-	1,458,528	253,311	100,000	1,811,839
7 Transportation and Housing							
7.41 Transportation and Housing Administration				22,126	41,528		63,654
7.70 Student Transportation				546,055		50,000	596,055
Total Function 7	-	-	-	568,181	41,528	50,000	659,709
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,256,187	2,822,400	4,048,858	3,260,120	2,115,847	1,781,641	28,285,053

School District No. 47 (qathet)

Amended 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 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,752,189	2,994,589	16,746,778	3,156,782	19,903,560	20,640,348
1.03 Career Programs	72,000	15,840	87,840	7,000	94,840	187,550
1.07 Library Services	214,808	51,556	266,364	25,808	292,172	348,349
1.08 Counselling	467,453	110,461	577,914	25,049	602,963	582,194
1.10 Special Education	6,100,087	1,462,536	7,562,623	1,809,551	9,372,174	8,972,678
1.30 English Language Learning	18,374	4,410	22,784	2,000	24,784	24,870
1.31 Indigenous Education	710,030	163,539	873,569	99,250	972,819	778,601
1.41 School Administration	2,598,621	589,182	3,187,803	100,446	3,288,249	3,278,535
1.60 Summer School	110,000		110,000	22,000	132,000	97,500
1.61 Continuing Education	91,871	22,049	113,920		113,920	111,854
1.62 International and Out of Province Students	240,148	53,766	293,914	365,887	659,801	741,266
Total Function 1	24,375,581	5,467,928	29,843,509	5,613,773	35,457,282	35,763,745
4 District Administration						
4.11 Educational Administration	622,092	136,860	758,952	58,679	817,631	812,841
4.40 School District Governance	88,610	4,431	93,041	68,959	162,000	241,579
4.41 Business Administration	727,222	166,042	893,264	345,871	1,239,135	1,232,060
Total Function 4	1,437,924	307,333	1,745,257	473,509	2,218,766	2,286,480
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	143,500	33,561	177,061	113,000	290,061	326,747
5.50 Maintenance Operations	1,578,085	346,448	1,924,533	1,290,554	3,215,087	2,978,122
5.52 Maintenance of Grounds	90,254	20,758	111,012	145,000	256,012	227,511
5.56 Utilities	-	-	-	629,500	629,500	704,500
Total Function 5	1,811,839	400,767	2,212,606	2,178,054	4,390,660	4,236,880
7 Transportation and Housing						
7.41 Transportation and Housing Administration	63,654	14,667	78,321	40,000	118,321	83,321
7.70 Student Transportation	596,055	133,505	729,560	432,000	1,161,560	1,049,907
Total Function 7	659,709	148,172	807,881	472,000	1,279,881	1,133,228
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,285,053	6,324,200	34,609,253	8,737,336	43,346,589	43,420,333

School District No. 47 (qathet)

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

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,639,158	5,197,323
Other Revenue	877,500	877,500
Total Revenue	<u>6,516,658</u>	<u>6,074,823</u>
Expenses		
Instruction	6,249,847	5,853,528
District Administration	100,547	98,342
Operations and Maintenance	166,264	122,953
Total Expense	<u>6,516,658</u>	<u>6,074,823</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 47 (qathet)

Amended 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	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			63,840	477,591			798	7,735	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	153,294			128,000	14,700	241,980	225,426	131,811
Other			27,500	850,000					
	122,953	153,294	27,500	850,000	128,000	14,700	241,980	225,426	131,811
Less: Allocated to Revenue	122,953	153,294	27,500	850,000	128,000	14,700	242,778	233,161	131,811
Deferred Revenue, end of year	-	-	63,840	477,591	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	122,953	153,294			128,000	14,700	242,778	233,161	131,811
Other Revenue			27,500	850,000					
	122,953	153,294	27,500	850,000	128,000	14,700	242,778	233,161	131,811
Expenses									
Salaries									
Teachers							140,817		7,000
Principals and Vice Principals									
Educational Assistants		136,870					40,000		
Support Staff					91,400			160,000	40,737
Other Professionals									
Substitutes								15,000	72,000
	-	136,870	-	-	91,400	-	180,817	175,000	119,737
Employee Benefits		16,424			21,600		36,163	35,000	2,574
Services and Supplies	122,953		27,500	850,000	15,000	14,700	25,798	23,161	9,500
	122,953	153,294	27,500	850,000	128,000	14,700	242,778	233,161	131,811
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						52,811			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,996,181	417,879	55,000	6,000	55,400		25,000	19,000	175,000
Other									
	1,996,181	417,879	55,000	6,000	55,400	-	25,000	19,000	175,000
Less: Allocated to Revenue	1,996,181	417,879	55,000	6,000	55,400	52,811	25,000	19,000	175,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,996,181	417,879	55,000	6,000	55,400	52,811	25,000	19,000	175,000
Other Revenue									
	1,996,181	417,879	55,000	6,000	55,400	52,811	25,000	19,000	175,000
Expenses									
Salaries									
Teachers	1,609,823	309,353							
Principals and Vice Principals									144,000
Educational Assistants		41,657							
Support Staff					40,323		20,089		
Other Professionals									
Substitutes			18,000		2,900				
	1,609,823	351,010	18,000	-	43,223	-	20,089	-	144,000
Employee Benefits	386,358	66,869	2,000		9,677		2,411		31,000
Services and Supplies			35,000	6,000	2,500	52,811	2,500	19,000	
	1,996,181	417,879	55,000	6,000	55,400	52,811	25,000	19,000	175,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	Feeding Futures Fund	Outditory Outreach Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			602,775
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	417,806	1,392,384	5,577,814
Other			877,500
	<u>417,806</u>	<u>1,392,384</u>	<u>6,455,314</u>
Less: Allocated to Revenue	417,806	1,392,384	6,516,658
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>541,431</u>
Revenues			
Provincial Grants - Ministry of Education and Child Care	417,806	1,392,384	5,639,158
Other Revenue			877,500
	<u>417,806</u>	<u>1,392,384</u>	<u>6,516,658</u>
Expenses			
Salaries			
Teachers		19,844	2,086,837
Principals and Vice Principals		93,750	237,750
Educational Assistants	47,082		265,609
Support Staff	14,400	118,300	485,249
Other Professionals		294,995	294,995
Substitutes			107,900
	<u>61,482</u>	<u>526,889</u>	<u>3,478,340</u>
Employee Benefits	15,227	93,795	719,098
Services and Supplies	341,097	771,700	2,319,220
	<u>417,806</u>	<u>1,392,384</u>	<u>6,516,658</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 47 (qathet)

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

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		22,500	22,500	10,000
Amortization of Deferred Capital Revenue	1,706,519		1,706,519	1,721,866
Total Revenue	1,706,519	22,500	1,729,019	1,731,866
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,955,551		1,955,551	1,917,446
Transportation and Housing	91,676		91,676	112,657
Total Expense	2,047,227	-	2,047,227	2,030,103
Net Revenue (Expense)	(340,708)	22,500	(318,208)	(298,237)
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	(340,708)	22,500	(318,208)	(298,237)