

Amended Annual Budget

School District No. 47 (qathet)

June 30, 2025

School District No. 47 (qathet)

June 30, 2025

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$54,530,556 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2025;





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 2024/2025, adopted by the Board the 26th DAY OF FEBRUARY, 2025.



Secretary Treasurer

School District No. 47 (qathet)

Statement 2


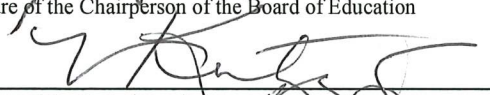
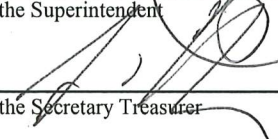
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,144,813	3,137,000
Adult	2,625	2,500
Total Ministry Operating Grant Funded FTE's	3,147,438	3,139,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	47,991,329	46,725,273
Other	75,000	75,000
Tuition	726,540	607,500
Other Revenue	2,994,133	2,622,389
Rentals and Leases	85,400	85,400
Investment Income	117,500	170,000
Amortization of Deferred Capital Revenue	1,815,404	1,700,000
Total Revenue	53,805,306	51,985,562
Expenses		
Instruction	44,045,224	42,532,593
District Administration	2,634,166	2,527,291
Operations and Maintenance	6,526,084	6,535,259
Transportation and Housing	1,325,082	1,424,490
Total Expense	54,530,556	53,019,633
Net Revenue (Expense)	(725,250)	(1,034,071)
Budgeted Allocation (Retirement) of Surplus (Deficit)	359,144	754,071
Budgeted Surplus (Deficit), for the year	(366,106)	(280,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(366,106)	(280,000)
Budgeted Surplus (Deficit), for the year	(366,106)	(280,000)

School District No. 47 (qathet)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	44,722,101	44,521,811
Special Purpose Funds - Total Expense	7,609,445	6,497,822
Capital Fund - Total Expense	2,199,010	2,000,000
Total Budget Bylaw Amount	54,530,556	53,019,633

Approved by the Board

	
_____ Signature of the Chairperson of the Board of Education	February 26, 2025 Date Signed
	
_____ Signature of the Superintendent	February 26, 2025 Date Signed
	
_____ Signature of the Secretary Treasurer	February 26, 2025 Date Signed

School District No. 47 (qathet)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(725,250)</u>	<u>(1,034,071)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>2,199,010</u>	<u>2,000,000</u>
Total Effect of change in Tangible Capital Assets	<u>2,199,010</u>	<u>2,000,000</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1,473,760</u></u>	<u><u>965,929</u></u>

School District No. 47 (qathet)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,230,776		8,599,777	9,830,553
Changes for the year				
Net Revenue (Expense) for the year	(359,144)		(366,106)	(725,250)
Net Changes for the year	<u>(359,144)</u>	-	<u>(366,106)</u>	<u>(725,250)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>871,632</u>	-	<u>8,233,671</u>	<u>9,105,303</u>

School District No. 47 (qathet)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	42,081,884	41,627,451
Other	75,000	75,000
Tuition	726,540	607,500
Other Revenue	1,294,133	1,222,389
Rentals and Leases	85,400	85,400
Investment Income	100,000	150,000
Total Revenue	44,362,957	43,767,740
Expenses		
Instruction	36,655,945	36,304,872
District Administration	2,566,168	2,426,744
Operations and Maintenance	4,265,263	4,465,705
Transportation and Housing	1,234,725	1,324,490
Total Expense	44,722,101	44,521,811
Net Revenue (Expense)	(359,144)	(754,071)
Budgeted Prior Year Surplus Appropriation	359,144	754,071
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, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	42,130,748	41,885,919
ISC/LEA Recovery	(1,104,133)	(1,032,389)
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	7,506
Child Care Funding	75,000	
Labour Settlement Funding	421,422	179,357
Integrated Child Youth (ICY) Team Grant	64,283	250,000
Cafeteria Revenue	75,000	
Before & After School Care	75,000	
Total Provincial Grants - Ministry of Education and Child Care	42,081,884	41,627,451
Provincial Grants - Other	75,000	75,000
Tuition		
Summer School Fees	6,540	7,500
International and Out of Province Students	720,000	600,000
Total Tuition	726,540	607,500
Other Revenues		
Other School District/Education Authorities	110,000	110,000
Funding from First Nations	1,104,133	1,032,389
Miscellaneous		
Misc. Billings & Recoveries	80,000	80,000
Total Other Revenue	1,294,133	1,222,389
Rentals and Leases	85,400	85,400
Investment Income	100,000	150,000
Total Operating Revenue	44,362,957	43,767,740

School District No. 47 (qathet)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	14,413,363	14,855,290
Principals and Vice Principals	2,966,400	2,491,776
Educational Assistants	4,487,147	4,226,701
Support Staff	4,009,548	3,811,640
Other Professionals	2,385,684	2,215,675
Substitutes	1,594,908	1,578,160
Total Salaries	29,857,050	29,179,242
Employee Benefits	6,722,102	6,668,161
Total Salaries and Benefits	36,579,152	35,847,403
Services and Supplies		
Services	3,625,605	3,945,450
Student Transportation	5,000	5,800
Professional Development and Travel	393,847	400,596
Rentals and Leases	294,600	322,100
Dues and Fees	339,000	288,500
Insurance	117,000	108,500
Supplies	2,810,397	2,998,462
Utilities	557,500	605,000
Total Services and Supplies	8,142,949	8,674,408
Total Operating Expense	44,722,101	44,521,811

School District No. 47 (qathet)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	11,704,523	252,144	57,796	164,074	262,018	1,061,408	13,501,963
1.03 Career Programs	96,514						96,514
1.07 Library Services	165,086	59,328					224,414
1.08 Counselling	445,228				109,097		554,325
1.10 Inclusive Education	1,403,625	370,800	4,429,351	15,196	504,111	207,500	6,930,583
1.30 English Language Learning	48,257						48,257
1.31 Indigenous Education	424,662	148,320		182,899		15,000	770,881
1.41 School Administration		1,765,008		1,194,755		30,000	2,989,763
1.60 Summer School						138,500	138,500
1.61 Continuing Education	77,211						77,211
1.62 International and Out of Province Students	48,257	74,160			72,163	2,500	197,080
Total Function 1	14,413,363	2,669,760	4,487,147	1,556,924	947,389	1,454,908	25,529,491
4 District Administration							
4.11 Educational Administration		296,640			472,754		769,394
4.40 School District Governance					117,350		117,350
4.41 Business Administration				247,010	547,284		794,294
Total Function 4	-	296,640	-	247,010	1,137,388	-	1,681,038
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				30,391	132,780		163,171
5.50 Maintenance Operations				1,496,875	124,630	90,000	1,711,505
5.52 Maintenance of Grounds				92,968			92,968
5.56 Utilities							-
Total Function 5	-	-	-	1,620,234	257,410	90,000	1,967,644
7 Transportation and Housing							
7.41 Transportation and Housing Administration				22,793	43,497		66,290
7.70 Student Transportation				562,587		50,000	612,587
Total Function 7	-	-	-	585,380	43,497	50,000	678,877
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,413,363	2,966,400	4,487,147	4,009,548	2,385,684	1,594,908	29,857,050

School District No. 47 (qathet)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,501,963	3,129,745	16,631,708	2,907,045	19,538,753	19,472,380
1.03 Career Programs	96,514	24,129	120,643	7,000	127,643	124,345
1.07 Library Services	224,414	55,267	279,681	27,358	307,039	277,310
1.08 Counselling	554,325	136,876	691,201	25,049	716,250	553,931
1.10 Inclusive Education	6,930,583	1,691,020	8,621,603	1,875,501	10,497,104	10,603,521
1.30 English Language Learning	48,257	12,064	60,321	2,000	62,321	63,669
1.31 Indigenous Education	770,881	186,002	956,883	47,750	1,004,633	1,010,409
1.41 School Administration	2,989,763	432,544	3,422,307	98,343	3,520,650	3,346,495
1.60 Summer School	138,500		138,500	20,000	158,500	130,000
1.61 Continuing Education	77,211	19,303	96,514		96,514	122,337
1.62 International and Out of Province Students	197,080	45,718	242,798	383,740	626,538	600,475
Total Function 1	25,529,491	5,732,668	31,262,159	5,393,786	36,655,945	36,304,872
4 District Administration						
4.11 Educational Administration	769,394	176,959	946,353	106,000	1,052,353	798,096
4.40 School District Governance	117,350	11,380	128,730	89,663	218,393	162,000
4.41 Business Administration	794,294	187,628	981,922	313,500	1,295,422	1,466,648
Total Function 4	1,681,038	375,967	2,057,005	509,163	2,566,168	2,426,744
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	163,171	38,137	201,308	122,000	323,308	249,171
5.50 Maintenance Operations	1,711,505	395,740	2,107,245	1,086,000	3,193,245	3,353,305
5.52 Maintenance of Grounds	92,968	23,242	116,210	75,000	191,210	258,229
5.56 Utilities	-	-	-	557,500	557,500	605,000
Total Function 5	1,967,644	457,119	2,424,763	1,840,500	4,265,263	4,465,705
7 Transportation and Housing						
7.41 Transportation and Housing Administration	66,290	15,702	81,992	20,000	101,992	101,282
7.70 Student Transportation	612,587	140,646	753,233	379,500	1,132,733	1,223,208
Total Function 7	678,877	156,348	835,225	399,500	1,234,725	1,324,490
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	29,857,050	6,722,102	36,579,152	8,142,949	44,722,101	44,521,811

School District No. 47 (qathet)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	<u>2025 Amended Annual Budget</u>	<u>2025 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,909,445	5,097,822
Other Revenue	1,700,000	1,400,000
Total Revenue	<u>7,609,445</u>	<u>6,497,822</u>
Expenses		
Instruction	7,389,279	6,227,721
District Administration	67,998	100,547
Operations and Maintenance	152,168	169,554
Total Expense	<u>7,609,445</u>	<u>6,497,822</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, 2025

	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			215,910	270,011			18,388		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	148,308			128,000	14,700	78,224	230,412	134,447
Other			200,000	1,500,000					
	122,953	148,308	200,000	1,500,000	128,000	14,700	78,224	230,412	134,447
Less: Allocated to Revenue	122,953	148,308	200,000	1,500,000	128,000	14,700	96,612	230,412	134,447
Deferred Revenue, end of year	-	-	215,910	270,011	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	122,953	148,308			128,000	14,700	96,612	230,412	134,447
Other Revenue			200,000	1,500,000					
	122,953	148,308	200,000	1,500,000	128,000	14,700	96,612	230,412	134,447
Expenses									
Salaries									
Teachers							47,103		7,178
Principals and Vice Principals									
Educational Assistants		132,418					20,000	68,906	
Support Staff					94,142				29,215
Other Professionals								70,000	
Substitutes						7,455			74,614
	-	132,418	-	-	94,142	7,455	67,103	138,906	111,007
Employee Benefits		15,890			22,594	745	11,121	23,269	11,100
Services and Supplies	122,953		200,000	1,500,000	11,264	6,500	18,388	68,237	12,340
	122,953	148,308	200,000	1,500,000	128,000	14,700	96,612	230,412	134,447
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						40,000	156,003		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,149,028	510,615	55,000	6,000	55,400			25,000	19,000
Other									
	2,149,028	510,615	55,000	6,000	55,400	-	-	25,000	19,000
Less: Allocated to Revenue	2,149,028	510,615	55,000	6,000	55,400	40,000	156,003	25,000	19,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,149,028	510,615	55,000	6,000	55,400	40,000	156,003	25,000	19,000
Other Revenue									
	2,149,028	510,615	55,000	6,000	55,400	40,000	156,003	25,000	19,000
Expenses									
Salaries									
Teachers	1,743,075	425,513							
Principals and Vice Principals									
Educational Assistants									
Support Staff					41,533			21,368	
Other Professionals									
Substitutes			20,000	2,500					14,220
	1,743,075	425,513	20,000	2,500	41,533	-	-	21,368	14,220
Employee Benefits	405,953	85,102	2,000	250	9,968			3,632	1,422
Services and Supplies			33,000	3,250	3,899	40,000	156,003		3,358
	2,149,028	510,615	55,000	6,000	55,400	40,000	156,003	25,000	19,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Auditory Outreach Program	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		184,217	50,000		934,529
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	175,000	403,803		1,427,967	5,683,857
Other					1,700,000
	175,000	403,803	-	1,427,967	7,383,857
Less: Allocated to Revenue	175,000	365,000	50,000	1,427,967	7,609,445
Deferred Revenue, end of year	-	223,020	-	-	708,941
Revenues					
Provincial Grants - Ministry of Education and Child Care	175,000	365,000	50,000	1,427,967	5,909,445
Other Revenue					1,700,000
	175,000	365,000	50,000	1,427,967	7,609,445
Expenses					
Salaries					
Teachers				19,000	2,241,869
Principals and Vice Principals	125,519	15,000		140,000	280,519
Educational Assistants		50,000			271,324
Support Staff	20,398	30,000		100,000	336,656
Other Professionals				250,000	320,000
Substitutes					118,789
	145,917	95,000	-	509,000	3,569,157
Employee Benefits	24,434	20,000		100,000	737,480
Services and Supplies	4,649	250,000	50,000	818,967	3,302,808
	175,000	365,000	50,000	1,427,967	7,609,445
Net Revenue (Expense)	-	-	-	-	-

School District No. 47 (qathet)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2025

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		17,500	17,500	20,000
Amortization of Deferred Capital Revenue	1,815,404		1,815,404	1,700,000
Total Revenue	1,815,404	17,500	1,832,904	1,720,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,108,653		2,108,653	1,900,000
Transportation and Housing	90,357		90,357	100,000
Total Expense	2,199,010	-	2,199,010	2,000,000
Net Revenue (Expense)	(383,606)	17,500	(366,106)	(280,000)
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	(383,606)	17,500	(366,106)	(280,000)