

Annual Budget

School District No. 47 (qathet)

June 30, 2025

School District No. 47 (qathet)

June 30, 2025

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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. 47 (QATHET) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 47 (qathet) 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 \$53,019,633 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 19th DAY OF JUNE, 2024;


READ A SECOND TIME THE 19th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JUNE, 2024;





Chairperson of the Board



Secretary/Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (qathet) Annual Budget Bylaw 2024/2025, adopted by the Board the 19th DAY OF JUNE, 2024.



Secretary/Treasurer

School District No. 47 (qathet)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,137,000	3,170,063
Adult	2,500	2,500
Total Ministry Operating Grant Funded FTE's	3,139,500	3,172,563
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	46,725,273	45,946,265
Other	75,000	75,000
Tuition	607,500	608,120
Other Revenue	2,622,389	2,109,897
Rentals and Leases	85,400	138,900
Investment Income	170,000	172,500
Amortization of Deferred Capital Revenue	1,700,000	1,706,519
Total Revenue	51,985,562	50,757,201
Expenses		
Instruction	42,532,593	41,707,129
District Administration	2,527,291	2,319,313
Operations and Maintenance	6,535,259	6,512,475
Transportation and Housing	1,424,490	1,371,557
Total Expense	53,019,633	51,910,474
Net Revenue (Expense)	(1,034,071)	(1,153,273)
Budgeted Allocation (Retirement) of Surplus (Deficit)	754,071	835,065
Budgeted Surplus (Deficit), for the year	(280,000)	(318,208)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(280,000)	(318,208)
Budgeted Surplus (Deficit), for the year	(280,000)	(318,208)

School District No. 47 (qathet)


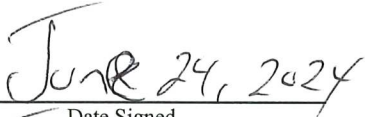
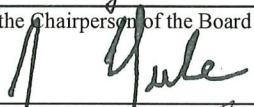
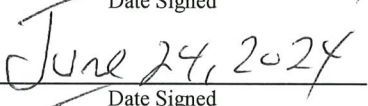
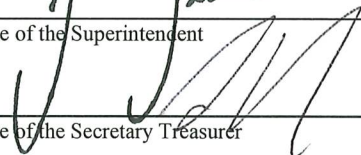
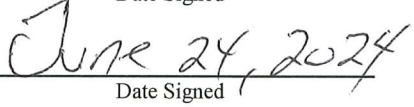
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	44,521,811	43,346,589
Special Purpose Funds - Total Expense	6,497,822	6,516,658
Capital Fund - Total Expense	2,000,000	2,047,227
Total Budget Bylaw Amount	53,019,633	51,910,474

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)

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

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,034,071)</u>	<u>(1,153,273)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>2,000,000</u>	<u>2,047,227</u>
Total Effect of change in Tangible Capital Assets	<u>2,000,000</u>	<u>2,047,227</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>965,929</u></u>	<u><u>893,954</u></u>

School District No. 47 (qathet)

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	41,627,451	40,307,107
Other	75,000	75,000
Tuition	607,500	608,120
Other Revenue	1,222,389	1,232,397
Rentals and Leases	85,400	138,900
Investment Income	150,000	150,000
Total Revenue	<u>43,767,740</u>	<u>42,511,524</u>
Expenses		
Instruction	36,304,872	35,457,282
District Administration	2,426,744	2,218,766
Operations and Maintenance	4,465,705	4,390,660
Transportation and Housing	1,324,490	1,279,881
Total Expense	<u>44,521,811</u>	<u>43,346,589</u>
Net Revenue (Expense)	<u>(754,071)</u>	<u>(835,065)</u>
Budgeted Prior Year Surplus Appropriation	<u>754,071</u>	<u>835,065</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 47 (qathet)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	41,885,919	40,300,516
ISC/LEA Recovery	(1,032,389)	(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
Labour Settlement Funding	179,357	694,416
Integrated Child Youth (ICY) Team Grant	250,000	
Total Provincial Grants - Ministry of Education and Child Care	41,627,451	40,307,107
Provincial Grants - Other	75,000	75,000
Tuition		
Summer School Fees	7,500	8,120
International and Out of Province Students	600,000	600,000
Total Tuition	607,500	608,120
Other Revenues		
Other School District/Education Authorities	110,000	120,008
Funding from First Nations	1,032,389	1,032,389
Miscellaneous		
Misc. Billings & Recoveries	80,000	52,600
Purchase Card Rebate		17,500
Art Starts Grants		9,900
Total Other Revenue	1,222,389	1,232,397
Rentals and Leases	85,400	138,900
Investment Income	150,000	150,000
Total Operating Revenue	43,767,740	42,511,524

School District No. 47 (qathet)

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,855,290	14,256,187
Principals and Vice Principals	2,491,776	2,822,400
Educational Assistants	4,226,701	4,048,858
Support Staff	3,811,640	3,260,120
Other Professionals	2,215,675	2,115,847
Substitutes	1,578,160	1,781,641
Total Salaries	29,179,242	28,285,053
Employee Benefits	6,668,161	6,324,200
Total Salaries and Benefits	35,847,403	34,609,253
Services and Supplies		
Services	3,945,450	3,867,555
Student Transportation	5,800	6,000
Professional Development and Travel	400,596	369,847
Rentals and Leases	322,100	306,100
Dues and Fees	288,500	288,500
Insurance	108,500	108,500
Supplies	2,998,462	3,161,334
Utilities	605,000	629,500
Total Services and Supplies	8,674,408	8,737,336
Total Operating Expense	44,521,811	43,346,589

School District No. 47 (qathet)

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	11,922,765	59,328		213,605	262,018	1,072,660	13,530,376
1.03 Career Programs	94,627						94,627
1.07 Library Services	203,027						203,027
1.08 Counselling	440,672						440,672
1.10 Inclusive Education	1,607,511	222,480	4,226,701	15,049	564,348	195,500	6,831,589
1.30 English Language Learning	47,314						47,314
1.31 Indigenous Education	397,433	148,320		205,114		15,000	765,867
1.41 School Administration		1,690,848		931,411		32,500	2,654,759
1.60 Summer School						110,000	110,000
1.61 Continuing Education	94,627						94,627
1.62 International and Out of Province Students	47,314	74,160			72,163	2,500	196,137
Total Function 1	14,855,290	2,195,136	4,226,701	1,365,179	898,529	1,428,160	24,968,995
4 District Administration							
4.11 Educational Administration		296,640			301,653		598,293
4.40 School District Governance					91,827		91,827
4.41 Business Administration				274,456	674,760		949,216
Total Function 4	-	296,640	-	274,456	1,068,240	-	1,639,336
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				30,097	80,779		110,876
5.50 Maintenance Operations				1,457,258	124,630	100,000	1,681,888
5.52 Maintenance of Grounds				92,056			92,056
5.56 Utilities							-
Total Function 5	-	-	-	1,579,411	205,409	100,000	1,884,820
7 Transportation and Housing							
7.41 Transportation and Housing Administration				22,573	43,497		66,070
7.70 Student Transportation				570,021		50,000	620,021
Total Function 7	-	-	-	592,594	43,497	50,000	686,091
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,855,290	2,491,776	4,226,701	3,811,640	2,215,675	1,578,160	29,179,242

School District No. 47 (qathet)

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 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,530,376	3,076,775	16,607,151	2,865,229	19,472,380	19,903,560
1.03 Career Programs	94,627	22,718	117,345	7,000	124,345	94,840
1.07 Library Services	203,027	48,725	251,752	25,558	277,310	292,172
1.08 Counselling	440,672	105,759	546,431	7,500	553,931	602,963
1.10 Inclusive Education	6,831,589	1,632,882	8,464,471	2,139,050	10,603,521	9,372,174
1.30 English Language Learning	47,314	11,355	58,669	5,000	63,669	24,784
1.31 Indigenous Education	765,867	179,292	945,159	65,250	1,010,409	972,819
1.41 School Administration	2,654,759	597,340	3,252,099	94,396	3,346,495	3,288,249
1.60 Summer School	110,000		110,000	20,000	130,000	132,000
1.61 Continuing Education	94,627	22,710	117,337	5,000	122,337	113,920
1.62 International and Out of Province Students	196,137	43,546	239,683	360,792	600,475	659,801
Total Function 1	24,968,995	5,741,102	30,710,097	5,594,775	36,304,872	35,457,282
4 District Administration						
4.11 Educational Administration	598,293	131,624	729,917	68,179	798,096	817,631
4.40 School District Governance	91,827	4,591	96,418	65,582	162,000	162,000
4.41 Business Administration	949,216	217,061	1,166,277	300,371	1,466,648	1,239,135
Total Function 4	1,639,336	353,276	1,992,612	434,132	2,426,744	2,218,766
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	110,876	25,295	136,171	113,000	249,171	290,061
5.50 Maintenance Operations	1,681,888	375,916	2,057,804	1,295,501	3,353,305	3,215,087
5.52 Maintenance of Grounds	92,056	21,173	113,229	145,000	258,229	256,012
5.56 Utilities	-	-	-	605,000	605,000	629,500
Total Function 5	1,884,820	422,384	2,307,204	2,158,501	4,465,705	4,390,660
7 Transportation and Housing						
7.41 Transportation and Housing Administration	66,070	15,212	81,282	20,000	101,282	118,321
7.70 Student Transportation	620,021	136,187	756,208	467,000	1,223,208	1,161,560
Total Function 7	686,091	151,399	837,490	487,000	1,324,490	1,279,881
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	29,179,242	6,668,161	35,847,403	8,674,408	44,521,811	43,346,589

School District No. 47 (qathet)

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

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,097,822	5,639,158
Other Revenue	1,400,000	877,500
Total Revenue	6,497,822	6,516,658
Expenses		
Instruction	6,227,721	6,249,847
District Administration	100,547	100,547
Operations and Maintenance	169,554	166,264
Total Expense	6,497,822	6,516,658
Budgeted Surplus (Deficit), for the year	-	-

School District No. 47 (qathet)

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			150,000	300,000					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	148,310			128,000	14,700	61,294	225,426	134,447
Other			200,000	1,200,000					
	122,953	148,310	200,000	1,200,000	128,000	14,700	61,294	225,426	134,447
Less: Allocated to Revenue	122,953	148,310	200,000	1,200,000	128,000	14,700	61,294	225,426	134,447
Deferred Revenue, end of year	-	-	150,000	300,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	122,953	148,310			128,000	14,700	61,294	225,426	134,447
Other Revenue			200,000	1,200,000					
	122,953	148,310	200,000	1,200,000	128,000	14,700	61,294	225,426	134,447
Expenses									
Salaries									
Teachers							30,245		
Principals and Vice Principals									
Educational Assistants		132,420						64,313	
Support Staff					94,142				46,601
Other Professionals								70,000	
Substitutes						7,455		12,500	69,340
	-	132,420	-	-	94,142	7,455	30,245	146,813	115,941
Employee Benefits		15,890			22,594	745	6,049	26,863	9,006
Services and Supplies	122,953		200,000	1,200,000	11,264	6,500	25,000	51,750	9,500
	122,953	148,310	200,000	1,200,000	128,000	14,700	61,294	225,426	134,447
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	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	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					120,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,036,105	55,000	6,000	55,400		25,000	19,000	175,000	403,803
Other									
	2,036,105	55,000	6,000	55,400	-	25,000	19,000	175,000	403,803
Less: Allocated to Revenue	2,036,105	55,000	6,000	55,400	120,000	-	19,000	175,000	403,803
Deferred Revenue, end of year	-	-	-	-	-	25,000	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,036,105	55,000	6,000	55,400	120,000		19,000	175,000	403,803
Other Revenue									
	2,036,105	55,000	6,000	55,400	120,000	-	19,000	175,000	403,803
Expenses									
Salaries									
Teachers	1,642,020								
Principals and Vice Principals								120,000	28,320
Educational Assistants									40,320
Support Staff				41,533				22,500	
Other Professionals									
Substitutes		20,000	2,500				5,000		
	1,642,020	20,000	2,500	41,533	-	-	5,000	142,500	68,640
Employee Benefits	394,085	2,000	250	9,968			500	27,500	15,782
Services and Supplies		33,000	3,250	3,899	120,000		13,500	5,000	319,381
	2,036,105	55,000	6,000	55,400	120,000	-	19,000	175,000	403,803
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (qathet)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	Auditory Outreach Program	TOTAL
	<u>\$</u>	<u>\$</u>
Deferred Revenue, beginning of year		570,000
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	1,392,384	5,002,822
Other		1,400,000
	<u>1,392,384</u>	<u>6,402,822</u>
Less: Allocated to Revenue	1,392,384	6,497,822
Deferred Revenue, end of year	<u>-</u>	<u>475,000</u>
Revenues		
Provincial Grants - Ministry of Education and Child Care	1,392,384	5,097,822
Other Revenue		1,400,000
	<u>1,392,384</u>	<u>6,497,822</u>
Expenses		
Salaries		
Teachers	20,000	1,692,265
Principals and Vice Principals	148,320	296,640
Educational Assistants		237,053
Support Staff	120,000	324,776
Other Professionals	240,000	310,000
Substitutes		116,795
	<u>528,320</u>	<u>2,977,529</u>
Employee Benefits	115,000	646,232
Services and Supplies	749,064	2,874,061
	<u>1,392,384</u>	<u>6,497,822</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 47 (qathet)

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

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		20,000	20,000	22,500
Amortization of Deferred Capital Revenue	1,700,000		1,700,000	1,706,519
Total Revenue	1,700,000	20,000	1,720,000	1,729,019
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,900,000		1,900,000	1,955,551
Transportation and Housing	100,000		100,000	91,676
Total Expense	2,000,000	-	2,000,000	2,047,227
Net Revenue (Expense)	(300,000)	20,000	(280,000)	(318,208)
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	(300,000)	20,000	(280,000)	(318,208)