

Amended Annual Budget

School District No. 81 (Fort Nelson)

June 30, 2024

School District No. 81 (Fort Nelson)

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. 81 (FORT NELSON)
(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. 81 (Fort Nelson)
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 \$14,568,276 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 31st DAY OF JANUARY, 2024;

READ A SECOND TIME THE 31st DAY OF JANUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 31st DAY OF JANUARY, 2024;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 81 (Fort Nelson)
Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 31 DAY OF January, 2024.



Secretary Treasurer

School District No. 81 (Fort Nelson)

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	654,375	627,750
Total Ministry Operating Grant Funded FTE's	654,375	627,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	12,717,733	12,436,318
Other	165,324	144,324
Other Revenue	607,738	523,415
Rentals and Leases	29,000	31,000
Investment Income	102,000	35,000
Amortization of Deferred Capital Revenue	473,164	452,952
Total Revenue	14,094,959	13,623,009
Expenses		
Instruction	10,356,121	10,225,867
District Administration	885,460	809,515
Operations and Maintenance	2,253,790	2,313,531
Transportation and Housing	633,393	475,781
Debt Services	19,885	18,330
Services and Supplies	330,627	
Total Expense	14,479,276	13,843,024
Net Revenue (Expense)	(384,317)	(220,015)
Budgeted Allocation (Retirement) of Surplus (Deficit)	314,655	129,266
Budgeted Surplus (Deficit), for the year	(69,662)	(90,749)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(69,662)	(90,749)
Budgeted Surplus (Deficit), for the year	(69,662)	(90,749)

School District No. 81 (Fort Nelson)

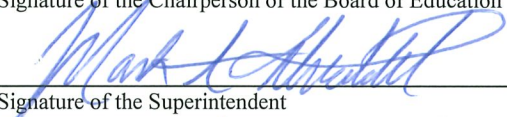
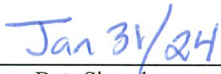
Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,445,016	10,940,645
Operating - Tangible Capital Assets Purchased	89,000	96,000
Special Purpose Funds - Total Expense	2,156,635	2,016,982
Capital Fund - Total Expense	877,625	885,397
Total Budget Bylaw Amount	14,568,276	13,939,024

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. 81 (Fort Nelson)

Statement 4

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	(384,317)	(220,015)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(89,000)	(96,000)
From Deferred Capital Revenue	(959,972)	
Total Acquisition of Tangible Capital Assets	(1,048,972)	(96,000)
Amortization of Tangible Capital Assets	857,740	867,067
Total Effect of change in Tangible Capital Assets	(191,232)	771,067
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(575,549)	551,052

School District No. 81 (Fort Nelson)

Schedule 1

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	764,964		3,141,567	3,906,531
Changes for the year				
Net Revenue (Expense) for the year	(143,668)	59,124	(299,773)	(384,317)
Interfund Transfers				
Tangible Capital Assets Purchased	(89,000)		89,000	-
Other	(81,987)	(59,124)	141,111	-
Net Changes for the year	(314,655)	-	(69,662)	(384,317)
Budgeted Accumulated Surplus (Deficit), end of year	450,309	-	3,071,905	3,522,214

School District No. 81 (Fort Nelson)

Schedule 2

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	10,559,610	10,419,978
Other	79,000	58,000
Other Revenue	531,738	445,285
Rentals and Leases	29,000	31,000
Investment Income	102,000	35,000
Total Revenue	11,301,348	10,989,263
Expenses		
Instruction	8,653,284	8,346,983
District Administration	885,460	809,515
Operations and Maintenance	1,396,050	1,308,366
Transportation and Housing	510,222	475,781
Total Expense	11,445,016	10,940,645
Net Revenue (Expense)	(143,668)	48,618
Budgeted Prior Year Surplus Appropriation	314,655	129,266
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(89,000)	(96,000)
Other	(81,987)	(81,884)
Total Net Transfers	(170,987)	(177,884)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 81 (Fort Nelson)

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	10,622,313	10,498,461
ISC/LEA Recovery	(408,625)	(332,738)
Other Ministry of Education and Child Care Grants		
Pay Equity	79,311	79,311
Student Transportation Fund	32,744	32,744
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding	164,373	128,106
Youth Work in Trades	45,400	10,000
FRSP Teacher Recruitment and Retention	20,000	
Total Provincial Grants - Ministry of Education and Child Care	10,559,610	10,419,978
Provincial Grants - Other	79,000	58,000
Other Revenues		
Funding from First Nations	408,625	332,738
Miscellaneous		
visa rewards	4,059	3,215
teacher pro d	6,004	5,154
blue cross	25,000	39,178
tech vouchers	65,000	65,000
breakfast club of canada	23,050	
Total Other Revenue	531,738	445,285
Rentals and Leases	29,000	31,000
Investment Income	102,000	35,000
Total Operating Revenue	11,301,348	10,989,263

School District No. 81 (Fort Nelson)

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	3,581,025	3,561,636
Principals and Vice Principals	765,761	765,762
Educational Assistants	1,360,745	1,234,386
Support Staff	734,061	738,421
Other Professionals	708,918	655,520
Substitutes	235,300	235,300
Total Salaries	7,385,810	7,191,025
Employee Benefits	1,982,505	1,830,236
Total Salaries and Benefits	9,368,315	9,021,261
Services and Supplies		
Services	823,979	731,406
Student Transportation	408,805	410,806
Professional Development and Travel	67,574	67,574
Rentals and Leases	43,256	43,256
Dues and Fees	26,654	26,654
Insurance	45,695	41,048
Supplies	272,559	274,509
Utilities	388,179	324,131
Total Services and Supplies	2,076,701	1,919,384
Total Operating Expense	11,445,016	10,940,645

School District No. 81 (Fort Nelson)

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	3,156,910	324,419	38,342	342,376		156,000	4,018,047
1.03 Career Programs	15,653	14,899					30,552
1.07 Library Services	130,362			86,368		2,700	219,430
1.08 Counselling	88,553					600	89,153
1.10 Special Education	174,597	41,647	1,096,707		21,861	63,700	1,398,512
1.31 Indigenous Education		29,756	225,696			12,000	267,452
1.41 School Administration	14,950	338,828					353,778
Total Function 1	3,581,025	749,549	1,360,745	428,744	21,861	235,000	6,376,924
4 District Administration							
4.11 Educational Administration				23,576	45,361		68,937
4.40 School District Governance					63,000		63,000
4.41 Business Administration		16,212		74,031	348,460	300	439,003
Total Function 4	-	16,212	-	97,607	456,821	300	570,940
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				9,430	179,058		188,488
5.50 Maintenance Operations				176,472			176,472
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	185,902	179,058	-	364,960
7 Transportation and Housing							
7.41 Transportation and Housing Administration					51,178		51,178
7.70 Student Transportation				21,808			21,808
Total Function 7	-	-	-	21,808	51,178	-	72,986
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,581,025	765,761	1,360,745	734,061	708,918	235,300	7,385,810

School District No. 81 (Fort Nelson)

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	4,018,047	1,114,185	5,132,232	313,661	5,445,893	5,019,471
1.03 Career Programs	30,552	6,723	37,275	7,725	45,000	10,018
1.07 Library Services	219,430	52,885	272,315	3,000	275,315	340,649
1.08 Counseling	89,153	21,755	110,908		110,908	201,226
1.10 Special Education	1,398,512	384,667	1,783,179	100,041	1,883,220	1,899,526
1.31 Indigenous Education	267,452	90,731	358,183	76,738	434,921	418,922
1.41 School Administration	353,778	83,500	437,278	20,749	458,027	457,171
Total Function 1	6,376,924	1,754,446	8,131,370	521,914	8,653,284	8,346,983
4 District Administration						
4.11 Educational Administration	68,937	22,755	91,692	32,523	124,215	122,509
4.40 School District Governance	63,000	3,936	66,936	51,288	118,224	106,717
4.41 Business Administration	439,003	94,880	533,883	109,138	643,021	580,289
Total Function 4	570,940	121,571	692,511	192,949	885,460	809,515
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	188,488	39,552	228,040	36,317	264,357	252,800
5.50 Maintenance Operations	176,472	49,570	226,042	509,922	735,964	723,895
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	388,179	388,179	324,121
Total Function 5	364,960	89,122	454,082	941,968	1,396,050	1,308,366
7 Transportation and Housing						
7.41 Transportation and Housing Administration	51,178	9,171	60,349		60,349	24,942
7.70 Student Transportation	21,808	8,195	30,003	419,870	449,873	450,839
Total Function 7	72,986	17,366	90,352	419,870	510,222	475,781
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,385,810	1,982,505	9,368,315	2,076,701	11,445,016	10,940,645

School District No. 81 (Fort Nelson)

Schedule 3

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,053,435	1,911,652
Other	86,324	86,324
Other Revenue	76,000	78,130
Total Revenue	2,215,759	2,076,106
Expenses		
Instruction	1,702,837	1,878,884
Operations and Maintenance		138,098
Transportation and Housing	123,171	
Services/Supplies	330,627	
Total Expense	2,156,635	2,016,982
Net Revenue (Expense)	59,124	59,124
Net Transfers (to) from other funds		
Other	(59,124)	(59,124)
Total Net Transfers	(59,124)	(59,124)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 81 (Fort Nelson)

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

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other Revenue

Expenses

Salaries

Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Other

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
\$	\$	\$	\$	\$	\$	\$	\$	\$
64,624	39,738	1,837	9,342	101,634			6,098	
64,624	39,738	-	-	70,000	64,000	7,350	7,623	151,276
64,624	39,738	-	1,000	75,000	64,000	7,350	7,623	151,276
-	-	1,837	8,342	96,634	-	-	6,098	-
64,624	39,738	-	1,000	75,000	64,000	7,350	7,623	151,276
64,624	39,738	-	1,000	75,000	64,000	7,350	7,623	151,276
-	30,643	-	-	-	47,107	1,297	1,525	106,125
5,500	9,095	-	1,000	75,000	16,893	6,053	323	45,151
5,500	39,738	-	1,000	75,000	64,000	7,350	7,623	151,276
59,124	-	-	-	-	-	-	-	-
(59,124)								
(59,124)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)

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

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	Speech
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	193,180	910,154	29,158	123,171	57,000		175,000	350,000	86,324
Provincial Grants - Other									
Other						81,150			
	193,180	910,154	29,158	123,171	57,000	-	175,000	350,000	86,324
	193,180	910,154	29,158	123,171	154,670	25,945	175,000	107,546	86,324
	-	-	-	34,812	30,094	55,205	-	242,454	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	193,180	910,154	29,158	123,171	154,670	25,945	175,000	107,546	86,324
Provincial Grants - Other									
Other Revenue									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals	59,721	726,541			39,133		56,743	8,295	
Educational Assistants	72,955								
Support Staff									
Other Professionals							96,889	69,225	
Substitutes		11,629							
	132,676	738,170	-	-	39,133	-	153,632	8,295	69,225
	42,807	171,984	29,158		18,537		21,368	2,594	17,099
	17,697			123,171	97,000	25,945		96,657	
	193,180	910,154	29,158	123,171	154,670	25,945	175,000	107,546	86,324
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Other	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)

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

	TOTAL
	\$
Deferred Revenue, beginning of year	362,637
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	2,172,274
Provincial Grants - Other	86,324
Other	70,000
	<u>2,328,598</u>
Less: Allocated to Revenue	<u>2,215,759</u>
Deferred Revenue, end of year	<u>475,476</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	2,053,435
Provincial Grants - Other	86,324
Other Revenue	76,000
	<u>2,215,759</u>
Expenses	
Salaries	
Teachers	826,920
Principals and Vice Principals	129,698
Educational Assistants	145,063
Support Staff	5,578
Other Professionals	208,940
Substitutes	11,629
	<u>1,327,828</u>
Employee Benefits	375,009
Services and Supplies	453,798
	<u>2,156,635</u>
Net Revenue (Expense) before Interfund Transfers	<u>59,124</u>
Interfund Transfers	
Other	(59,124)
	<u>(59,124)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 81 (Fort Nelson)

Schedule 4

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				
Provincial Grants				
Ministry of Education and Child Care	104,688		104,688	104,688
Amortization of Deferred Capital Revenue	473,164		473,164	452,952
Total Revenue	577,852	-	577,852	557,640
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	857,740		857,740	867,067
Debt Services				
Capital Loan Interest		19,885	19,885	18,330
Total Expense	857,740	19,885	877,625	885,397
Net Revenue (Expense)	(279,888)	(19,885)	(299,773)	(327,757)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	89,000		89,000	96,000
Capital Loan Payment		141,111	141,111	141,008
Total Net Transfers	89,000	141,111	230,111	237,008
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	225,914	(225,914)	-	
AFG paid to Loan	(104,688)	104,688	-	
Total Other Adjustments to Fund Balances	121,226	(121,226)	-	
Budgeted Surplus (Deficit), for the year	(69,662)	-	(69,662)	(90,749)