

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

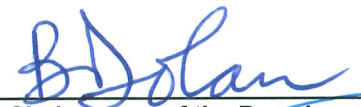
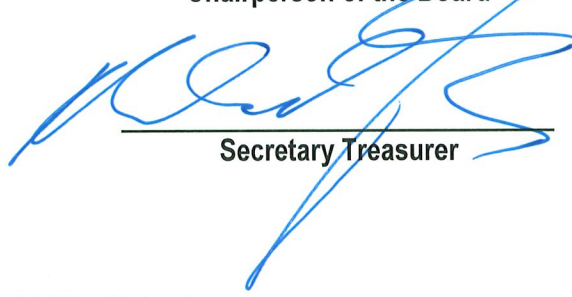
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 81 (FORT NELSON)
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2023/2024 pursuant
to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 81 (Fort Nelson)
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 \$13,939,024 for the 2023/2024 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 2023/2024.

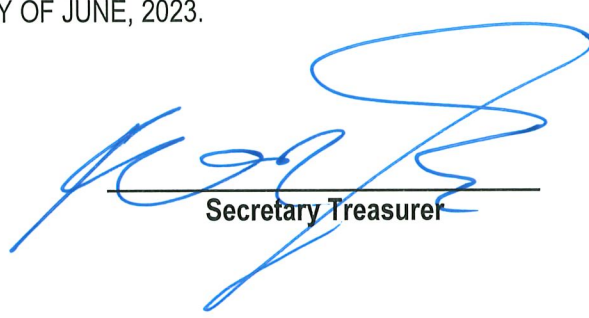
READ A FIRST TIME THE 6th DAY OF JUNE, 2023;

READ A SECOND TIME THE 6th DAY OF JUNE, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 6th DAY OF JUNE, 2023;


Chairperson of the Board
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 81 (Fort Nelson)
Annual Budget Bylaw 2023/2024, adopted by the Board the 6th DAY OF JUNE, 2023.


Secretary Treasurer

School District No. 81 (Fort Nelson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	627,750	644,938
Total Ministry Operating Grant Funded FTE's	627,750	644,938
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	12,436,318	11,554,028
Other	144,324	139,572
Other Revenue	523,415	544,381
Rentals and Leases	31,000	31,260
Investment Income	35,000	40,830
Amortization of Deferred Capital Revenue	452,952	452,146
Total Revenue	13,623,009	12,762,217
Expenses		
Instruction	8,346,983	7,800,466
District Administration	2,688,399	2,812,989
Operations and Maintenance	2,175,433	2,164,092
Transportation and Housing	613,879	471,227
Debt Services	18,330	20,109
Total Expense	13,843,024	13,268,883
Net Revenue (Expense)	(220,015)	(506,666)
Budgeted Allocation (Retirement) of Surplus (Deficit)	129,266	348,686
Budgeted Surplus (Deficit), for the year	(90,749)	(157,980)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(90,749)	(157,980)
Budgeted Surplus (Deficit), for the year	(90,749)	(157,980)
Budget Bylaw Amount		
Operating - Total Expense	10,940,645	10,543,555
Operating - Tangible Capital Assets Purchased	96,000	40,674
Special Purpose Funds - Total Expense	2,016,982	1,839,027
Capital Fund - Total Expense	885,397	886,301
Total Budget Bylaw Amount	13,939,024	13,309,557

Approved by the Board



Signature of the Chairperson of the Board of Education

June 16/23

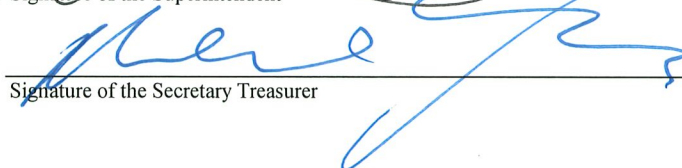
Date Signed



Signature of the Superintendent

June 14/23

Date Signed



Signature of the Secretary Treasurer

14 June 2023

Date Signed

School District No. 81 (Fort Nelson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,940,645	10,543,555
Operating - Tangible Capital Assets Purchased	96,000	40,674
Special Purpose Funds - Total Expense	2,016,982	1,839,027
Capital Fund - Total Expense	885,397	886,301
Total Budget Bylaw Amount	13,939,024	13,309,557

Approved by the Board



Signature of the Chairperson of the Board of Education

6 June 2023

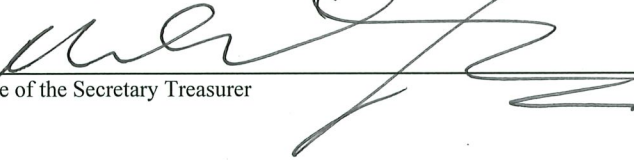
Date Signed



Signature of the Superintendent

6 June 2023

Date Signed



Signature of the Secretary Treasurer

6 June 2023

Date Signed

School District No. 81 (Fort Nelson)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(220,015)	(506,666)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(96,000)	(40,674)
Total Acquisition of Tangible Capital Assets	(96,000)	(40,674)
Amortization of Tangible Capital Assets	867,067	866,192
Total Effect of change in Tangible Capital Assets	771,067	825,518
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	551,052	318,852

School District No. 81 (Fort Nelson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	10,419,978	9,728,242
Other	58,000	58,000
Other Revenue	445,285	463,381
Rentals and Leases	31,000	31,260
Investment Income	35,000	40,830
Total Revenue	10,989,263	10,321,713
Expenses		
Instruction	8,346,983	7,800,466
District Administration	809,515	973,962
Operations and Maintenance	1,308,366	1,297,900
Transportation and Housing	475,781	471,227
Total Expense	10,940,645	10,543,555
Net Revenue (Expense)	48,618	(221,842)
Budgeted Prior Year Surplus Appropriation	129,266	348,686
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(96,000)	(40,674)
Other	(81,884)	(86,170)
Total Net Transfers	(177,884)	(126,844)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 81 (Fort Nelson)

Schedule 2A

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	10,498,461	9,944,734
ISC/LEA Recovery	(332,738)	(332,738)
Other Ministry of Education and Child Care Grants		
Pay Equity	79,311	79,311
Student Transportation Fund	32,744	32,744
Support Staff Benefits Grant	4,094	4,094
Early Learning Framework (ELF) Implementation		97
Labour Settlement Funding	128,106	
Youth Work in Trades	10,000	
Total Provincial Grants - Ministry of Education and Child Care	10,419,978	9,728,242
Provincial Grants - Other	58,000	58,000
Other Revenues		
Funding from First Nations	332,738	332,738
Miscellaneous		
visa rewards	3,215	3,215
teacher pro d	5,154	5,132
Blue Cross	39,178	34,584
Tech vouchers`	65,000	
tech revenue		18,362
admin fees		47,000
Breakfast fund of Canada		22,350
Total Other Revenue	445,285	463,381
Rentals and Leases	31,000	31,260
Investment Income	35,000	40,830
Total Operating Revenue	10,989,263	10,321,713

School District No. 81 (Fort Nelson)

Schedule 2B

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,561,636	3,317,549
Principals and Vice Principals	765,762	629,477
Educational Assistants	1,234,386	1,104,236
Support Staff	738,421	733,052
Other Professionals	655,520	784,397
Substitutes	235,300	235,300
Total Salaries	7,191,025	6,804,011
Employee Benefits	1,830,236	1,778,819
Total Salaries and Benefits	9,021,261	8,582,830
Services and Supplies		
Services	731,406	762,486
Student Transportation	410,806	411,088
Professional Development and Travel	67,574	72,240
Rentals and Leases	43,256	43,256
Dues and Fees	26,654	26,654
Insurance	41,048	37,048
Supplies	274,509	283,832
Utilities	324,131	324,121
Total Services and Supplies	1,919,384	1,960,725
Total Operating Expense	10,940,645	10,543,555

School District No. 81 (Fort Nelson)

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	2,809,563	331,597	33,982	346,736		156,000	3,677,878
1.03 Career Programs	5,993						5,993
1.07 Library Services	189,634			86,368		2,700	278,702
1.08 Counselling	167,825					600	168,425
1.10 Special Education	324,030	41,647	1,020,675		13,093	63,700	1,463,145
1.31 Indigenous Education	47,820	47,865	179,729			12,000	287,414
1.41 School Administration	16,771	344,653					361,424
Total Function 1	3,561,636	765,762	1,234,386	433,104	13,093	235,000	6,242,981
4 District Administration							
4.11 Educational Administration				23,576	59,332		82,908
4.40 School District Governance					53,469		53,469
4.41 Business Administration				74,031	330,367	300	404,698
Total Function 4	-	-	-	97,607	443,168	300	541,075
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				9,430	177,703		187,133
5.50 Maintenance Operations				176,472			176,472
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	185,902	177,703	-	363,605
7 Transportation and Housing							
7.41 Transportation and Housing Administration					21,556		21,556
7.70 Student Transportation				21,808			21,808
Total Function 7	-	-	-	21,808	21,556	-	43,364
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,561,636	765,762	1,234,386	738,421	655,520	235,300	7,191,025

School District No. 81 (Fort Nelson)

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 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,677,878	1,042,982	4,720,860	298,611	5,019,471	4,759,665
1.03 Career Programs	5,993	4,025	10,018		10,018	10,004
1.07 Library Services	278,702	58,947	337,649	3,000	340,649	295,661
1.08 Counselling	168,425	32,801	201,226		201,226	187,402
1.10 Special Education	1,463,145	347,605	1,810,750	88,776	1,899,526	1,774,868
1.31 Indigenous Education	287,414	82,549	369,963	48,959	418,922	383,576
1.41 School Administration	361,424	74,998	436,422	20,749	457,171	389,290
Total Function 1	6,242,981	1,643,907	7,886,888	460,095	8,346,983	7,800,466
4 District Administration						
4.11 Educational Administration	82,908	21,078	103,986	18,523	122,509	148,029
4.40 School District Governance	53,469	1,960	55,429	51,288	106,717	122,717
4.41 Business Administration	404,698	74,863	479,561	100,728	580,289	703,216
Total Function 4	541,075	97,901	638,976	170,539	809,515	973,962
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	187,133	33,997	221,130	31,670	252,800	213,676
5.50 Maintenance Operations	176,472	43,884	220,356	503,539	723,895	752,553
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	324,121	324,121	324,121
Total Function 5	363,605	77,881	441,486	866,880	1,308,366	1,297,900
7 Transportation and Housing						
7.41 Transportation and Housing Administration	21,556	3,386	24,942		24,942	25,556
7.70 Student Transportation	21,808	7,161	28,969	421,870	450,839	445,671
Total Function 7	43,364	10,547	53,911	421,870	475,781	471,227
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,191,025	1,830,236	9,021,261	1,919,384	10,940,645	10,543,555

School District No. 81 (Fort Nelson)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2024

Schedule 3

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,911,652	1,735,579
Other	86,324	81,572
Other Revenue	78,130	81,000
Total Revenue	2,076,106	1,898,151
Expenses		
District Administration	1,878,884	1,839,027
Transportation and Housing	138,098	
Total Expense	2,016,982	1,839,027
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)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	64,624	39,738				64,000	7,350	7,809	151,276
Provincial Grants - Other									
Other	64,624	39,738			70,000				
					70,000	64,000	7,350	7,809	151,276
Less: Allocated to Revenue	64,624	39,738			75,000	64,000	7,350	1,620	151,276
Other					75,000				
Deferred Revenue, end of year	-	-	1,837	2,700	40,000	-	-	6,189	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	64,624	39,738				64,000	7,350	1,620	151,276
Provincial Grants - Other									
Other Revenue	64,624	39,738			75,000	64,000	7,350	1,620	151,276
Expenses									
Salaries									
Teachers								1,270	
Principals and Vice Principals									
Educational Assistants		32,948				5,578	1,297		94,939
Support Staff						41,529			
Other Professionals									
Substitutes									
	-	32,948	-	-	-	47,107	1,297	1,270	94,939
Employee Benefits									
Services and Supplies	5,500	6,790				15,527		350	25,058
	5,500	39,738	-	1,000	75,000	1,366	6,053		31,279
				1,000	75,000	64,000	7,350	1,620	151,276
Net Revenue (Expense) before Interfund Transfers	59,124	-	-	-	-	-	-	-	-
Interfund Transfers									
Other	(59,124)								
	(59,124)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education and Child Care

Provincial Grants - Other

Other

Less: Allocated to Revenue

Other

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)

Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	Speech
\$	\$	\$	\$	\$	\$	\$	\$	\$
193,180	579,565	138,098	57,000	25,000	-	135,574	350,000	86,324
193,180	579,565	138,098	57,000	25,000	-	135,574	350,000	86,324
193,180	579,565	138,098	101,627	27,130	60,000	135,574	350,000	86,324
-	-	865	42,071	-	-	-	-	-
193,180	579,565	138,098	101,627	25,000	60,000	135,574	350,000	86,324
193,180	579,565	138,098	101,627	27,130	60,000	135,574	350,000	86,324
59,721	475,004		39,133	14,982		31,358	15,452	
86,236				7,840				
	19,483					90,442	31,143	68,738
145,957	494,487	-	39,133	22,822	-	121,800	46,595	68,738
37,158	85,078		7,494	4,308		13,774	6,724	16,804
10,065		138,098	55,000		60,000		296,681	782
193,180	579,565	138,098	101,627	27,130	60,000	135,574	350,000	86,324
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	TOTAL
	\$
Deferred Revenue, beginning of year	276,230
Add: Restricted Grants	1,813,214
Provincial Grants - Ministry of Education and Child Care	86,324
Provincial Grants - Other	70,000
Other	1,969,538
Less: Allocated to Revenue	2,076,106
Other	76,000
Deferred Revenue, end of year	93,662
Revenues	
Provincial Grants - Ministry of Education and Child Care	1,911,652
Provincial Grants - Other	86,324
Other Revenue	78,130
Expenses	
Salaries	
Teachers	590,110
Principals and Vice Principals	125,434
Educational Assistants	143,339
Support Staff	5,578
Other Professionals	233,149
Substitutes	19,483
Employee Benefits	219,065
Services and Supplies	680,824
Net Revenue (Expense) before Interfund Transfers	2,016,982
Interfund Transfers	
Other	59,124
Net Revenue (Expense)	(59,124)
Net Revenue (Expense)	(59,124)
Net Revenue (Expense)	-

School District No. 81 (Fort Nelson)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	104,688		104,688	90,207
Amortization of Deferred Capital Revenue	452,952		452,952	452,146
District Entered			-	
Total Revenue	557,640	-	557,640	542,353
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	867,067		867,067	866,192
Debt Services				
Capital Loan Interest		18,330	18,330	20,109
Total Expense	867,067	18,330	885,397	886,301
Net Revenue (Expense)	(309,427)	(18,330)	(327,757)	(343,948)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	96,000		96,000	40,674
Capital Loan Payment		141,008	141,008	145,294
Total Net Transfers	96,000	141,008	237,008	185,968
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	227,366	(227,366)	-	
afg paid on loan	(104,688)	104,688	-	
Total Other Adjustments to Fund Balances	122,678	(122,678)	-	
Budgeted Surplus (Deficit), for the year	(90,749)	-	(90,749)	(157,980)