

Amended Annual Budget

School District No. 81 (Fort Nelson)

June 30, 2025

School District No. 81 (Fort Nelson)

June 30, 2025

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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 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").

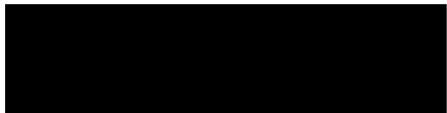
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 81 (Fort Nelson)
Amended Annual Budget Bylaw for fiscal year 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 \$14,997,040 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 25th DAY OF FEBRUARY, 2025;

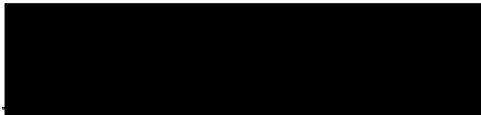
READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2025;

(Corporate Seal)

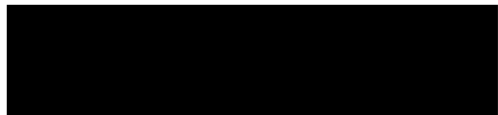


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 81 (Fort Nelson)
Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 25th DAY OF FEBRUARY, 2025.



Secretary Treasurer

School District No. 81 (Fort Nelson)

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	624,000	622,900
Total Ministry Operating Grant Funded FTE's	624,000	622,900
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	13,028,938	13,117,810
Other	157,773	159,631
Other Revenue	762,503	519,016
Rentals and Leases	19,542	29,000
Investment Income	111,463	35,000
Amortization of Deferred Capital Revenue	499,454	476,042
Total Revenue	14,579,673	14,336,499
Expenses		
Instruction	10,304,591	10,065,697
District Administration	1,094,914	999,219
Operations and Maintenance	2,264,311	2,211,594
Transportation and Housing	545,236	603,745
Debt Services	10,380	12,300
Services and Supplies	711,024	536,249
Total Expense	14,930,456	14,428,804
Net Revenue (Expense)	(350,783)	(92,305)
Budgeted Allocation (Retirement) of Surplus (Deficit)	230,048	
Budgeted Surplus (Deficit), for the year	(120,735)	(92,305)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		33,737
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(120,735)	(126,042)
Budgeted Surplus (Deficit), for the year	(120,735)	(92,305)

School District No. 81 (Fort Nelson)

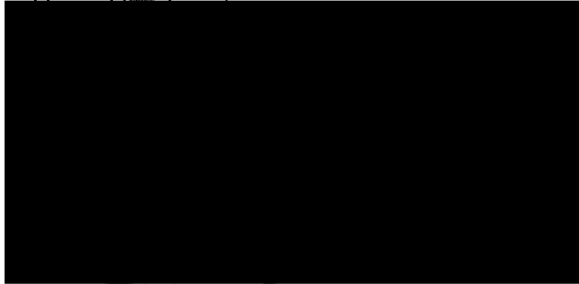
Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,520,510	11,117,914
Operating - Tangible Capital Assets Purchased	66,584	59,700
Special Purpose Funds - Total Expense	2,497,585	2,423,517
Capital Fund - Total Expense	912,361	887,373
Total Budget Bylaw Amount	14,997,040	14,488,504

Approved by the Board



Feb 25/25
Date Signed

Feb 25/25
Date Signed

Signature of the Secretary Treasurer

Feb 25/25
Date Signed

School District No. 81 (Fort Nelson)

Statement 4

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	(350,783)	(92,305)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(66,584)	(59,700)
From Deferred Capital Revenue	(2,314,508)	(2,210,022)
MFA Loan Funds		(89,419)
Total Acquisition of Tangible Capital Assets	(2,381,092)	(2,359,141)
Amortization of Tangible Capital Assets	901,981	875,073
Total Effect of change in Tangible Capital Assets	(1,479,111)	(1,484,068)
Use of Prepaid Expenses	24,770	-
	24,770	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,805,124)	(1,576,373)

School District No. 81 (Fort Nelson)

Schedule 1

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	1,017,428		2,900,698	3,918,126
Changes for the year				
Net Revenue (Expense) for the year	(101,688)	59,124	(308,219)	(350,783)
Interfund Transfers				
Tangible Capital Assets Purchased	(66,584)		66,584	-
Other	(61,776)	(59,124)	120,900	-
Net Changes for the year	(230,048)	-	(120,735)	(350,783)
Budgeted Accumulated Surplus (Deficit), end of year	787,380	-	2,779,963	3,567,343

School District No. 81 (Fort Nelson)

Schedule 2

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	10,578,647	10,689,146
Other	82,667	68,700
Other Revenue	626,503	451,282
Rentals and Leases	19,542	29,000
Investment Income	111,463	35,000
Total Revenue	11,418,822	11,273,128
Expenses		
Instruction	8,627,223	8,304,552
District Administration	1,094,914	999,219
Operations and Maintenance	1,362,330	1,336,521
Transportation and Housing	436,043	477,622
Total Expense	11,520,510	11,117,914
Net Revenue (Expense)	(101,688)	155,214
Budgeted Prior Year Surplus Appropriation	230,048	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(66,584)	(59,700)
Other	(61,776)	(61,777)
Total Net Transfers	(128,360)	(121,477)
Budgeted Surplus (Deficit), for the year	-	33,737

School District No. 81 (Fort Nelson)

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	10,849,568	10,827,914
ISC/LEA Recovery	(580,181)	(408,625)
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	87,049	100,940
Youth work in Trades	34,850	45,000
FRSP Teacher Recruitment and Retention	10,787	
Additional February Count Revenue	60,425	
Reduce Level 1		(50,730)
Reduce Level 2		(48,140)
Carryover revenue for 131		106,638
Total Provincial Grants - Ministry of Education and Child Care	10,578,647	10,689,146
Provincial Grants - Other	82,667	68,700
Other Revenues		
Funding from First Nations	580,181	408,625
Miscellaneous		
Visa Rewards	4,676	3,900
Teacher Pro D	5,581	5,800
Breakfast Club of Canada	23,050	23,050
Tech Vouchers	1,432	
Utility costs covered by Family Development	11,583	9,907
Total Other Revenue	626,503	451,282
Rentals and Leases	19,542	29,000
Investment Income	111,463	35,000
Total Operating Revenue	11,418,822	11,273,128

School District No. 81 (Fort Nelson)

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	3,165,520	3,153,218
Principals and Vice Principals	727,662	835,272
Educational Assistants	1,451,484	1,307,750
Support Staff	724,413	782,333
Other Professionals	877,787	789,726
Substitutes	267,230	235,300
Total Salaries	7,214,096	7,103,599
Employee Benefits	2,081,357	2,007,276
Total Salaries and Benefits	9,295,453	9,110,875
Services and Supplies		
Services	950,230	785,719
Student Transportation	376,854	377,480
Professional Development and Travel	129,690	108,742
Rentals and Leases	41,783	43,256
Dues and Fees	17,854	26,654
Insurance	48,508	45,695
Supplies	347,731	310,142
Utilities	312,407	309,351
Total Services and Supplies	2,225,057	2,007,039
Total Operating Expense	11,520,510	11,117,914

School District No. 81 (Fort Nelson)

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	2,747,342	312,158	38,663	352,306		176,000	3,626,469
1.03 Career Programs	16,140	17,494					33,634
1.07 Library Services	139,583			88,171		7,900	235,654
1.08 Counselling	53,030					3,000	56,030
1.10 Inclusive Education	194,044	74,250	1,167,841		35,321	63,700	1,535,156
1.20 Early Learning and Child Care							-
1.31 Indigenous Education			244,980		17,486	16,330	278,796
1.41 School Administration	15,381	323,760					339,141
Total Function 1	3,165,520	727,662	1,451,484	440,477	52,807	266,930	6,104,880
4 District Administration							
4.11 Educational Administration				24,080	21,209		45,289
4.40 School District Governance					63,000		63,000
4.41 Business Administration				71,728	562,579	300	634,607
Total Function 4	-	-	-	95,808	646,788	300	742,896
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				9,632	164,053		173,685
5.50 Maintenance Operations				156,240			156,240
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	165,872	164,053	-	329,925
7 Transportation and Housing							
7.41 Transportation and Housing Administration					14,139		14,139
7.70 Student Transportation				22,256			22,256
Total Function 7	-	-	-	22,256	14,139	-	36,395
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,165,520	727,662	1,451,484	724,413	877,787	267,230	7,214,096

School District No. 81 (Fort Nelson)

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	3,626,469	1,118,937	4,745,406	359,142	5,104,548	5,004,238
1.03 Career Programs	33,634	9,819	43,453	1,116	44,569	45,695
1.07 Library Services	235,654	62,531	298,185	4,879	303,064	282,517
1.08 Counselling	56,030	13,602	69,632		69,632	91,964
1.10 Inclusive Education	1,535,156	459,608	1,994,764	102,731	2,097,495	1,892,042
1.20 Early Learning and Child Care	-	-	-	-	-	-
1.31 Indigenous Education	278,796	89,766	368,562	198,777	567,339	550,586
1.41 School Administration	339,141	86,713	425,854	14,722	440,576	437,510
Total Function 1	6,104,880	1,840,976	7,945,856	681,367	8,627,223	8,304,552
4 District Administration						
4.11 Educational Administration	45,289	20,410	65,699	28,000	93,699	85,802
4.40 School District Governance	63,000	3,936	66,936	46,574	113,510	118,224
4.41 Business Administration	634,607	119,657	754,264	133,441	887,705	795,193
Total Function 4	742,896	144,003	886,899	208,015	1,094,914	999,219
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	173,685	37,975	211,660	44,817	256,477	269,146
5.50 Maintenance Operations	156,240	46,986	203,226	582,670	785,896	750,474
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	312,407	312,407	309,351
Total Function 5	329,925	84,961	414,886	947,444	1,362,330	1,336,521
7 Transportation and Housing						
7.41 Transportation and Housing Administration	14,139	2,836	16,975		16,975	58,272
7.70 Student Transportation	22,256	8,581	30,837	388,231	419,068	419,350
Total Function 7	36,395	11,417	47,812	388,231	436,043	477,622
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,214,096	2,081,357	9,295,453	2,225,057	11,520,510	11,117,914

School District No. 81 (Fort Nelson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,345,603	2,323,976
Other	75,106	90,931
Other Revenue	136,000	67,734
Total Revenue	2,556,709	2,482,641
Expenses		
Instruction	1,677,368	1,761,145
Transportation and Housing	109,193	126,123
Services and Supplies	711,024	536,249
Total Expense	2,497,585	2,423,517
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, 2025

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community	LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year										
Add: Restricted Grants										
Provincial Grants - Ministry of Education and Child Care	64,624	38,339				64,000	7,350	9,106		155,054
Provincial Grants - Other										
Other					150,606					
BCTEA Repurposed Funding										
	64,624	38,339	-	-	150,606	64,000	7,350	9,106		155,054
	64,624	38,339	-	1,000	135,000	64,000	7,350	9,106		155,054
	-	-	1,837	6,892	114,707	-	-	-		-
Less: Allocated to Revenue										
Deferred Revenue, end of year										
Revenues										
Provincial Grants - Ministry of Education and Child Care	64,624	38,339				64,000	7,350	9,106		155,054
Provincial Grants - Other										
Other Revenue	64,624	38,339	-	1,000	135,000	64,000	7,350	9,106		155,054
Expenses										
Salaries										
Teachers										
Principals and Vice Principals								2,027		
Support Staff		28,553				1,292				109,467
Other Professionals						45,658	1,297			
Substitutes										
	-	28,553	-	-	-	46,950	1,297	2,027		109,467
Employee Benefits	5,500	9,786		1,000	135,000	17,050	6,053	636		34,378
Services and Supplies	5,500	38,339	-	1,000	135,000	64,000	7,350	6,443		11,209
								9,106		155,054
	59,124	-	-	-	-	-	-	-		-
Net Revenue (Expense) before Interfund Transfers										
Interfund Transfers										
Other	(59,124)									
	(59,124)	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-	-		-
Net Revenue (Expense)										

Schedule 3A

Year Ended June 30, 2025

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School District No. 81 (Fort Nelson)

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

	Health Career Grants	Speech	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	55,000		510,943
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			2,201,010
Provincial Grants - Other		75,106	75,106
Other			150,606
BCTEA Repurposed Funding			(24,449)
	-	75,106	2,402,273
Less: Allocated to Revenue	55,000	75,106	2,556,709
Deferred Revenue, end of year	-	-	356,507
Revenues			
Provincial Grants - Ministry of Education and Child Care	55,000		2,345,603
Provincial Grants - Other		75,106	75,106
Other Revenue	55,000	75,106	136,000
			2,556,709
Expenses			
Salaries			
Teachers	18,445		810,475
Principals and Vice Principals			221,985
Support Staff			147,777
Other Professionals		59,526	106,481
Substitutes			30,910
	18,445	59,526	1,317,628
Employee Benefits	14,657	15,580	359,740
Services and Supplies	21,898		820,217
	55,000	75,106	2,497,585
Net Revenue (Expense) before Interfund Transfers	-	-	59,124
Interfund Transfers			
Other			(59,124)
	-	-	(59,124)
Net Revenue (Expense)	-	-	-

School District No. 81 (Fort Nelson)

Schedule 4

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				
Provincial Grants				
Ministry of Education and Child Care	104,688		104,688	104,688
Amortization of Deferred Capital Revenue	499,454		499,454	476,042
Total Revenue	604,142	-	604,142	580,730
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	901,981		901,981	875,073
Debt Services				
Capital Loan Interest		10,380	10,380	12,300
Total Expense	901,981	10,380	912,361	887,373
Net Revenue (Expense)	(297,839)	(10,380)	(308,219)	(306,643)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	66,584		66,584	59,700
Capital Loan Payment		120,900	120,900	120,901
Total Net Transfers	66,584	120,900	187,484	180,601
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	215,208	(215,208)	-	
AFG paid to loan	(104,688)	104,688	-	
Total Other Adjustments to Fund Balances	110,520	(110,520)	-	
Budgeted Surplus (Deficit), for the year	(120,735)	-	(120,735)	(126,042)