

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, 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 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. 81 (Fort Nelson) 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 \$14,488,504 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 26th DAY OF JUNE, 2024;

READ A SECOND TIME THE 26th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 2024;



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



Secretary Treasurer

School District No. 81 (Fort Nelson)

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	622,900	654,375
Total Ministry Operating Grant Funded FTE's	622,900	654,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	13,117,810	12,717,733
Other	159,631	165,324
Other Revenue	519,016	607,738
Rentals and Leases	29,000	29,000
Investment Income	35,000	102,000
Amortization of Deferred Capital Revenue	476,042	473,164
Total Revenue	14,336,499	14,094,959
Expenses		
Instruction	10,065,697	10,356,121
District Administration	999,219	885,460
Operations and Maintenance	2,211,594	2,253,790
Transportation and Housing	603,745	633,393
Debt Services	12,300	19,885
Services and Supplies	536,249	330,627
Total Expense	14,428,804	14,479,276
Net Revenue (Expense)	(92,305)	(384,317)
Budgeted Allocation (Retirement) of Surplus (Deficit)		314,655
Budgeted Surplus (Deficit), for the year	(92,305)	(69,662)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	33,737	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(126,042)	(69,662)
Budgeted Surplus (Deficit), for the year	(92,305)	(69,662)

School District No. 81 (Fort Nelson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

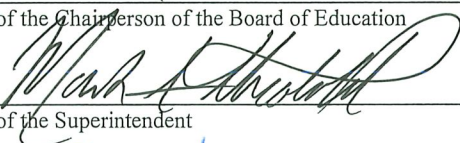
	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,117,914	11,445,016
Operating - Tangible Capital Assets Purchased	59,700	89,000
Special Purpose Funds - Total Expense	2,423,517	2,156,635
Capital Fund - Total Expense	887,373	877,625
Total Budget Bylaw Amount	14,488,504	14,568,276

Approved by the Board



Signature of the Chairperson of the Board of Education

June 26/24
Date Signed



Signature of the Superintendent

June 26/24
Date Signed



Signature of the Secretary Treasurer

June 26/24
Date Signed

School District No. 81 (Fort Nelson)
Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

Statement 4

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(92,305)	(384,317)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(59,700)	(89,000)
From Deferred Capital Revenue	(2,210,022)	(959,972)
MFA Loan Funds	(89,419)	
Total Acquisition of Tangible Capital Assets	(2,359,141)	(1,048,972)
Amortization of Tangible Capital Assets	875,073	857,740
Total Effect of change in Tangible Capital Assets	(1,484,068)	(191,232)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,576,373)	(575,549)

School District No. 81 (Fort Nelson)

Schedule 2

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	10,689,146	10,559,610
Other	68,700	79,000
Other Revenue	451,282	531,738
Rentals and Leases	29,000	29,000
Investment Income	35,000	102,000
Total Revenue	11,273,128	11,301,348
Expenses		
Instruction	8,304,552	8,653,284
District Administration	999,219	885,460
Operations and Maintenance	1,336,521	1,396,050
Transportation and Housing	477,622	510,222
Total Expense	11,117,914	11,445,016
Net Revenue (Expense)	155,214	(143,668)
Budgeted Prior Year Surplus Appropriation		314,655
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(59,700)	(89,000)
Other	(61,777)	(81,987)
Total Net Transfers	(121,477)	(170,987)
Budgeted Surplus (Deficit), for the year	33,737	-

School District No. 81 (Fort Nelson)

Schedule 2A

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	10,827,914	10,622,313
ISC/LEA Recovery	(408,625)	(408,625)
Other Ministry of Education and Child Care Grants		
Pay Equity	79,311	79,311
Funding for Graduated Adults	32,744	32,744
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding	100,940	164,373
Youth Work in Trades	45,000	45,400
FRSP Teacher Recruitment and Retention		20,000
Reduce Level 1	(50,730)	
Reduce 2 Level 2	(48,140)	
carryover revenue for 131	106,638	
Total Provincial Grants - Ministry of Education and Child Care	10,689,146	10,559,610
Provincial Grants - Other	68,700	79,000
Other Revenues		
Funding from First Nations	408,625	408,625
Miscellaneous		
Visa Rewards	3,900	4,059
Teacher prod	5,800	6,004
Blue Cross		25,000
Tech Vouchers		65,000
Breakfast Club of Canada	23,050	23,050
Utility costs covered by Family Development	9,907	
Total Other Revenue	451,282	531,738
Rentals and Leases	29,000	29,000
Investment Income	35,000	102,000
Total Operating Revenue	11,273,128	11,301,348

School District No. 81 (Fort Nelson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,153,218	3,581,025
Principals and Vice Principals	835,272	765,761
Educational Assistants	1,307,750	1,360,745
Support Staff	782,333	734,061
Other Professionals	789,726	708,918
Substitutes	235,300	235,300
Total Salaries	7,103,599	7,385,810
Employee Benefits	2,007,276	1,982,505
Total Salaries and Benefits	9,110,875	9,368,315
Services and Supplies		
Services	785,719	823,979
Student Transportation	377,480	408,805
Professional Development and Travel	108,742	67,574
Rentals and Leases	43,256	43,256
Dues and Fees	26,654	26,654
Insurance	45,695	45,695
Supplies	310,142	272,559
Utilities	309,351	388,179
Total Services and Supplies	2,007,039	2,076,701
Total Operating Expense	11,117,914	11,445,016

School District No. 81 (Fort Nelson)
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	2,735,316	312,668		375,890		156,000	3,579,874
1.03 Career Programs	16,140	15,346					31,486
1.07 Library Services	128,807			88,959		2,700	220,466
1.08 Counselling	72,858					600	73,458
1.10 Inclusive Education	184,716	73,852	1,058,473		22,763	63,700	1,403,504
1.31 Indigenous Education		91,515	249,277			12,000	352,792
1.41 School Administration	15,381	320,728					336,109
Total Function 1	3,153,218	814,109	1,307,750	464,849	22,763	235,000	5,997,689
4 District Administration							
4.11 Educational Administration				24,283	21,292		45,575
4.40 School District Governance					63,000		63,000
4.41 Business Administration		21,163		96,230	451,291	300	568,984
Total Function 4	-	21,163	-	120,513	535,583	300	677,559
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				9,713	182,306		192,019
5.50 Maintenance Operations				164,795			164,795
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	174,508	182,306	-	356,814
7 Transportation and Housing							
7.41 Transportation and Housing Administration					49,074		49,074
7.70 Student Transportation				22,463			22,463
Total Function 7	-	-	-	22,463	49,074	-	71,537
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,153,218	835,272	1,307,750	782,333	789,726	235,300	7,103,599

School District No. 81 (Fort Nelson)
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	3,579,874	1,096,243	4,676,117	328,121	5,004,238	5,445,893
1.03 Career Programs	31,486	7,041	38,527	7,168	45,695	45,000
1.07 Library Services	220,466	59,051	279,517	3,000	282,517	275,315
1.08 Counseling	73,458	18,506	91,964		91,964	110,908
1.10 Inclusive Education	1,403,504	399,762	1,803,266	88,776	1,892,042	1,883,220
1.31 Indigenous Education	352,792	106,309	459,101	91,485	550,586	434,921
1.41 School Administration	336,109	80,652	416,761	20,749	437,510	458,027
Total Function 1	5,997,689	1,767,564	7,765,253	539,299	8,304,552	8,653,284
4 District Administration						
4.11 Educational Administration	45,575	21,704	67,279	18,523	85,802	124,215
4.40 School District Governance	63,000	3,936	66,936	51,288	118,224	118,224
4.41 Business Administration	568,984	106,588	675,572	119,621	795,193	643,021
Total Function 4	677,559	132,228	809,787	189,432	999,219	885,460
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	192,019	40,810	232,829	36,317	269,146	264,357
5.50 Maintenance Operations	164,795	49,133	213,928	536,546	750,474	735,964
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	309,351	309,351	388,179
Total Function 5	356,814	89,943	446,757	889,764	1,336,521	1,396,050
7 Transportation and Housing						
7.41 Transportation and Housing Administration	49,074	9,198	58,272		58,272	60,349
7.70 Student Transportation	22,463	8,343	30,806	388,544	419,350	449,873
Total Function 7	71,537	17,541	89,078	388,544	477,622	510,222
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,103,599	2,007,276	9,110,875	2,007,039	11,117,914	11,445,016

School District No. 81 (Fort Nelson)
Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

Schedule 3

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,323,976	2,053,435
Other	90,931	86,324
Other Revenue	67,734	76,000
Total Revenue	2,482,641	2,215,759
Expenses		
Instruction	1,761,145	1,702,837
Transportation and Housing	126,123	123,171
Services and Supplies	536,249	330,627
Total Expense	2,423,517	2,156,635
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, 2025

	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			1,837	9,342	101,634				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	64,624	38,340				64,000	7,350	7,623	153,794
Provincial Grants - Other					65,000	1,734			
	64,624	38,340			65,000	65,734	7,350	7,623	153,794
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	1,837	8,342	101,634	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	64,624	38,340				64,000	7,350	7,623	153,794
Provincial Grants - Other				1,000	65,000	1,734			
Other Revenue	64,624	38,340	-	1,000	65,000	65,734	7,350	7,623	153,794
Expenses									
Salaries									
Teachers								1,525	
Principals and Vice Principals									
Support Staff		29,464				4,656			109,309
Other Professionals						42,775	1,297		
	-	29,464	-	-	-	47,431	1,297	1,525	109,309
Employee Benefits		8,876				18,303		323	34,345
Services and Supplies	5,500			1,000	65,000		6,053	5,775	10,140
	5,500	38,340	-	1,000	65,000	65,734	7,350	7,623	153,794
Net Revenue (Expense) before Interfund Transfers	59,124	-	-	-	-	-	-	-	-
Interfund Transfers									
Other	(59,124)								
	(59,124)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						(1,734)			

Schedule 3.A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

[illegible]

School District No. 81 (Fort Nelson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Health Career	Indigenous Council	Speech	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year				377,564
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	5,000	75,000	90,931	2,317,930
Provincial Grants - Other				90,931
Other				66,734
	5,000	75,000	90,931	2,475,595
Less: Allocated to Revenue				
Deferred Revenue, end of year	5,000	75,000	90,931	2,482,641
	-	-	-	370,518
Revenues				
Provincial Grants - Ministry of Education and Child Care	5,000	75,000	90,931	2,323,976
Provincial Grants - Other				90,931
Other Revenue				67,734
	5,000	75,000	90,931	2,482,641
Expenses				
Salaries				
Teachers				871,809
Principals and Vice Principals		20,089		203,120
Support Staff				149,329
Other Professionals			72,083	158,887
	-	20,089	72,083	1,383,145
Employee Benefits		4,263	18,848	378,000
Services and Supplies	5,000	50,648		662,372
	5,000	75,000	90,931	2,423,517
Net Revenue (Expense) before Interfund Transfers	-	-	-	59,124
Interfund Transfers				
Other	-	-	-	(59,124)
	-	-	-	(59,124)
Net Revenue (Expense)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				(1,734)

School District No. 81 (Fort Nelson)

Schedule 4

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				
Provincial Grants				
Ministry of Education and Child Care	104,688		104,688	104,688
Amortization of Deferred Capital Revenue	476,042		476,042	473,164
Total Revenue	580,730	-	580,730	577,852
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	875,073		875,073	857,740
Debt Services				
Capital Lease Interest			-	19,885
Capital Loan Interest		12,300	12,300	
Total Expense	875,073	12,300	887,373	877,625
Net Revenue (Expense)	(294,343)	(12,300)	(306,643)	(299,773)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	59,700		59,700	89,000
Capital Loan Payment		120,901	120,901	141,111
Total Net Transfers	59,700	120,901	180,601	230,111
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	213,289	(213,289)	-	
AFG paid to loan	(104,688)	104,688	-	
Total Other Adjustments to Fund Balances	108,601	(108,601)	-	
Budgeted Surplus (Deficit), for the year	(126,042)	-	(126,042)	(69,662)