

Annual Budget

# **School District No. 28 (Quesnel)**

June 30, 2025

# School District No. 28 (Quesnel)

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. 28 (QUESNEL) (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. 28 (Quesnel) 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 \$52,548,016 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 15th DAY OF MAY, 2024;

READ A SECOND TIME THE 15th DAY OF MAY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF MAY, 2024;

  
Chairperson of the Board

( Corporate Seal )

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel) Annual Budget Bylaw 2024/2025, adopted by the Board the 15th DAY OF MAY, 2024.

  
Secretary Treasurer

# School District No. 28 (Quesnel)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025


	2025 Annual Budget	2024 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	2,969,000	2,980,250
Adult	-	0.750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>2,969,000</b>	<b>2,981,000</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	47,339,959	46,397,766
Other Revenue	527,000	591,658
Rentals and Leases	189,000	193,000
Investment Income	130,500	203,000
Amortization of Deferred Capital Revenue	3,721,978	3,007,889
<b>Total Revenue</b>	<b>51,908,437</b>	<b>50,393,313</b>
<b>Expenses</b>		
Instruction	38,727,848	38,016,702
District Administration	2,508,660	2,173,368
Operations and Maintenance	8,226,115	7,771,154
Transportation and Housing	3,085,393	3,059,318
<b>Total Expense</b>	<b>52,548,016</b>	<b>51,020,542</b>
<b>Net Revenue (Expense)</b>	<b>(639,579)</b>	<b>(627,229)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>518,984</b>	<b>244,098</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(120,595)</b>	<b>(383,131)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(120,595)	(383,131)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(120,595)</b>	<b>(383,131)</b>

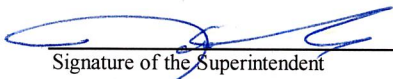
# School District No. 28 (Quesnel)


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

	2025 Annual Budget	2024 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	43,834,015	42,451,229
Special Purpose Funds - Total Expense	4,871,428	5,178,293
Capital Fund - Total Expense	3,842,573	3,391,020
<b>Total Budget Bylaw Amount</b>	<b>52,548,016</b>	<b>51,020,542</b>

**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. 28 (Quesnel)

Statement 4

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

	2025 Annual Budget \$	2024 Amended Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<u>(639,579)</u>	<u>(627,229)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>3,842,573</u>	<u>3,391,020</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>3,842,573</u>	<u>3,391,020</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>3,202,994</u></u>	<u><u>2,763,791</u></u>

# School District No. 28 (Quesnel)

Schedule 2

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

	2025 Annual Budget \$	2024 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	42,967,031	41,784,131
Other Revenue	30,000	30,000
Rentals and Leases	189,000	193,000
Investment Income	129,000	200,000
<b>Total Revenue</b>	<b>43,315,031</b>	<b>42,207,131</b>
<b>Expenses</b>		
Instruction	34,209,450	33,230,221
District Administration	2,508,660	2,173,368
Operations and Maintenance	4,712,365	4,656,725
Transportation and Housing	2,403,540	2,390,915
<b>Total Expense</b>	<b>43,834,015</b>	<b>42,451,229</b>
<b>Net Revenue (Expense)</b>	<b>(518,984)</b>	<b>(244,098)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>518,984</b>	<b>244,098</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 28 (Quesnel)

Schedule 2A

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	42,250,003	40,668,868
Other Ministry of Education and Child Care Grants		
Pay Equity	379,632	379,632
Funding for Graduated Adults		1,376
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant	55,000	53,274
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation		430
Labour Settlement Funding		676,692
Enrollment Audit Adjustment		(278,537)
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>42,967,031</b>	<b>41,784,131</b>
<b>Other Revenues</b>		
Miscellaneous		
Other	30,000	30,000
<b>Total Other Revenue</b>	<b>30,000</b>	<b>30,000</b>
<b>Rentals and Leases</b>	<b>189,000</b>	<b>193,000</b>
<b>Investment Income</b>	<b>129,000</b>	<b>200,000</b>
<b>Total Operating Revenue</b>	<b>43,315,031</b>	<b>42,207,131</b>



# School District No. 28 (Quesnel)

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	17,387,400	17,012,880
Principals and Vice Principals	3,167,287	3,126,087
Educational Assistants	3,473,900	3,371,100
Support Staff	4,938,165	4,840,550
Other Professionals	1,472,800	1,240,400
Substitutes	1,607,000	1,550,300
<b>Total Salaries</b>	<b>32,046,552</b>	<b>31,141,317</b>
<b>Employee Benefits</b>	<b>7,527,811</b>	<b>7,077,219</b>
<b>Total Salaries and Benefits</b>	<b>39,574,363</b>	<b>38,218,536</b>
<b>Services and Supplies</b>		
Services	488,730	513,630
Student Transportation	10,000	10,000
Professional Development and Travel	430,500	486,500
Dues and Fees	76,000	65,100
Insurance	104,800	104,800
Supplies	2,184,092	2,086,673
Utilities	965,530	965,990
<b>Total Services and Supplies</b>	<b>4,259,652</b>	<b>4,232,693</b>
<b>Total Operating Expense</b>	<b>43,834,015</b>	<b>42,451,229</b>

**School District No. 28 (Quesnel)**

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	12,027,700	184,087		728,060		984,500	13,924,347
1.03 Career Programs	47,300			39,840		1,100	88,240
1.07 Library Services	721,000	102,300		73,130			896,430
1.08 Counselling	980,800						980,800
1.10 Inclusive Education	3,089,900	304,700	2,849,600	124,500		277,400	6,646,100
1.30 English Language Learning							-
1.31 Indigenous Education	520,700	146,700	624,300	26,700		33,700	1,352,100
1.41 School Administration		2,058,800		295,260			2,354,060
1.64 Other						13,300	13,300
<b>Total Function 1</b>	<b>17,387,400</b>	<b>2,796,587</b>	<b>3,473,900</b>	<b>1,287,490</b>	<b>-</b>	<b>1,310,000</b>	<b>26,255,377</b>
<b>4 District Administration</b>							
4.11 Educational Administration		190,200		76,600	303,700		570,500
4.40 School District Governance					108,600		108,600
4.41 Business Administration		180,500		171,000	816,400		1,167,900
<b>Total Function 4</b>	<b>-</b>	<b>370,700</b>	<b>-</b>	<b>247,600</b>	<b>1,228,700</b>	<b>-</b>	<b>1,847,000</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				54,200	147,700		201,900
5.50 Maintenance Operations				1,991,600		166,200	2,157,800
5.52 Maintenance of Grounds				174,675		27,000	201,675
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,220,475</b>	<b>147,700</b>	<b>193,200</b>	<b>2,561,375</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				69,200	96,400	1,600	167,200
7.70 Student Transportation				1,113,400		102,200	1,215,600
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,182,600</b>	<b>96,400</b>	<b>103,800</b>	<b>1,382,800</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>17,387,400</b>	<b>3,167,287</b>	<b>3,473,900</b>	<b>4,938,165</b>	<b>1,472,800</b>	<b>1,607,000</b>	<b>32,046,552</b>

### School District No. 28 (Quesnel)

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	13,924,347	3,237,701	17,162,048	1,087,825	18,249,873	18,119,283
1.03 Career Programs	88,240	21,900	110,140	22,220	132,360	112,590
1.07 Library Services	896,430	214,400	1,110,830	41,730	1,152,560	1,109,250
1.08 Counselling	980,800	235,400	1,216,200	15,280	1,231,480	1,047,480
1.10 Inclusive Education	6,646,100	1,616,300	8,262,400	253,105	8,515,505	7,963,865
1.30 English Language Learning	-	-	-	-	-	123,900
1.31 Indigenous Education	1,352,100	329,510	1,681,610	265,137	1,946,747	1,848,048
1.41 School Administration	2,354,060	513,800	2,867,860	82,365	2,950,225	2,878,605
1.64 Other	13,300	2,400	15,700	15,000	30,700	27,200
<b>Total Function 1</b>	<b>26,255,377</b>	<b>6,171,411</b>	<b>32,426,788</b>	<b>1,782,662</b>	<b>34,209,450</b>	<b>33,230,221</b>
<b>4 District Administration</b>						
4.11 Educational Administration	570,500	112,100	682,600	65,310	747,910	734,410
4.40 School District Governance	108,600	4,900	113,500	87,000	200,500	205,900
4.41 Business Administration	1,167,900	250,100	1,418,000	142,250	1,560,250	1,233,058
<b>Total Function 4</b>	<b>1,847,000</b>	<b>367,100</b>	<b>2,214,100</b>	<b>294,560</b>	<b>2,508,660</b>	<b>2,173,368</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	201,900	49,300	251,200	77,000	328,200	326,600
5.50 Maintenance Operations	2,157,800	552,200	2,710,000	440,560	3,150,560	3,130,760
5.52 Maintenance of Grounds	201,675	46,400	248,075	20,000	268,075	233,375
5.56 Utilities	-	-	-	965,530	965,530	965,990
<b>Total Function 5</b>	<b>2,561,375</b>	<b>647,900</b>	<b>3,209,275</b>	<b>1,503,090</b>	<b>4,712,365</b>	<b>4,656,725</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	167,200	41,300	208,500	-	208,500	196,600
7.70 Student Transportation	1,215,600	300,100	1,515,700	675,840	2,191,540	2,190,815
7.73 Housing	-	-	-	3,500	3,500	3,500
<b>Total Function 7</b>	<b>1,382,800</b>	<b>341,400</b>	<b>1,724,200</b>	<b>679,340</b>	<b>2,403,540</b>	<b>2,390,915</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>32,046,552</b>	<b>7,527,811</b>	<b>39,574,363</b>	<b>4,259,652</b>	<b>43,834,015</b>	<b>42,451,229</b>

# School District No. 28 (Quesnel)

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

	2025 Annual Budget \$	2024 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	4,372,928	4,613,635
Other Revenue	497,000	561,658
Investment Income	1,500	3,000
<b>Total Revenue</b>	<b>4,871,428</b>	<b>5,178,293</b>
<b>Expenses</b>		
Instruction	4,518,398	4,786,481
Operations and Maintenance	179,130	179,130
Transportation and Housing	173,900	212,682
<b>Total Expense</b>	<b>4,871,428</b>	<b>5,178,293</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 28 (Quesnel)**

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 Fund - Overhead	Classroom Enhancement Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	179,130	149,599		400,000	128,000	29,400	73,347	563,346	239,395
Other Investment Income			35,000 1,500						
	179,130	149,599	36,500	400,000	128,000	29,400	73,347	563,346	239,395
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	179,130	149,599	36,500	400,000	128,000	29,400	73,347	563,346	239,395
<b>Revenues</b>	179,130	149,599	35,000 1,500	400,000	128,000	29,400	73,347	563,346	239,395
Provincial Grants - Ministry of Education and Child Care									
Other Revenue Investment Income			35,000 1,500						
<b>Expenses</b>									
Salaries									
Teachers							37,900		
Principals and Vice Principals									
Educational Assistants		119,200			101,600	10,500		450,400	60,600
Support Staff						3,000			98,600
Substitutes		119,200			101,600	13,500	37,900	450,400	159,200
Employee Benefits		30,399			26,400	2,400	8,700	112,946	39,400
Services and Supplies	179,130	149,599	36,500	400,000	128,000	13,500	26,747	563,346	40,795
	179,130	149,599	36,500	400,000	128,000	29,400	73,347	563,346	239,395
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 28 (Quesnel)**

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

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			100,000				100,000
<b>Add:</b>							
Restricted Grants	2,148,520	173,900		175,000	413,291	62,000	4,272,928
Provincial Grants - Ministry of Education and Child Care							
Other							
Investment Income							
	2,148,520	173,900	-	175,000	413,291	62,000	4,771,428
	2,148,520	173,900	100,000	175,000	413,291	62,000	4,871,428
<b>Less: Allocated to Revenue</b>							
<b>Deferred Revenue, end of year</b>							
	2,148,520	173,900	100,000	175,000	413,291	62,000	4,372,928
	2,148,520	173,900	100,000	175,000	413,291	62,000	4,871,428
<b>Revenues</b>							
Provincial Grants - Ministry of Education and Child Care							
Other Revenue							
Investment Income							
	1,735,600			147,000		15,500	1,789,000
<b>Expenses</b>							
Salaries							
Teachers							
Principals and Vice Principals							
Educational Assistants							
Support Staff							
Substitutes							
	79,000	3,000			153,600		405,300
	1,735,600	82,000		147,000	153,600	15,500	3,015,500
Employee Benefits							
Services and Supplies							
	412,920	21,300		28,000	26,900	3,700	713,065
	2,148,520	173,900	100,000	175,000	413,291	62,000	4,871,428
<b>Net Revenue (Expense)</b>							



# School District No. 28 (Quesnel)

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	3,721,978		3,721,978	3,007,889
<b>Total Revenue</b>	<b>3,721,978</b>	-	<b>3,721,978</b>	3,007,889
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,334,620		3,334,620	2,935,299
Transportation and Housing	507,953		507,953	455,721
<b>Total Expense</b>	<b>3,842,573</b>	-	<b>3,842,573</b>	3,391,020
<b>Net Revenue (Expense)</b>	<b>(120,595)</b>	-	<b>(120,595)</b>	(383,131)
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	-	-	-	-
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	-
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(120,595)</b>	-	<b>(120,595)</b>	(383,131)