

Amended Annual Budget

School District No. 59 (Peace River South)

June 30, 2025

School District No. 59 (Peace River South)

June 30, 2025

Table of Contents

Bylaw 1

Amended Annual Budget - Revenue and Expense - Statement 2 2

Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 4

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 5

Amended Annual Budget - Operating Revenue and Expense - Schedule 2 6

 Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source 7

 Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object 8

 Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object 9

Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 11

 Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds 12

Amended Annual Budget - Capital Revenue and Expense - Schedule 4 15

*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. 59 (PEACE RIVER SOUTH) (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. 59 (Peace River South) 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 \$68,817,590 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 12th DAY OF MARCH, 2025;

READ A SECOND TIME THE 12th DAY OF MARCH, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF MARCH, 2025;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the _____ DAY OF _____, 2025.

Secretary Treasurer

School District No. 59 (Peace River South)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,600.688	3,692.938
Total Ministry Operating Grant Funded FTE's	3,600.688	3,692.938
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	61,555,283	60,124,941
Other	204,594	200,000
Tuition	54,692	16,250
Other Revenue	2,265,205	2,670,832
Rentals and Leases	181,000	214,000
Investment Income	769,699	679,028
Amortization of Deferred Capital Revenue	1,757,502	1,712,580
Total Revenue	66,787,975	65,617,631
Expenses		
Instruction	51,010,684	49,897,668
District Administration	2,679,107	2,440,146
Operations and Maintenance	9,988,160	10,977,765
Transportation and Housing	4,850,639	4,547,380
Total Expense	68,528,590	67,862,959
Net Revenue (Expense)	(1,740,615)	(2,245,328)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,483,808	2,305,371
Budgeted Surplus (Deficit), for the year	(256,807)	60,043
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(256,807)	60,043
Budgeted Surplus (Deficit), for the year	(256,807)	60,043

School District No. 59 (Peace River South)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	57,773,770	56,420,994
Operating - Tangible Capital Assets Purchased	289,000	378,483
Special Purpose Funds - Total Expense	8,448,511	7,904,789
Capital Fund - Total Expense	2,306,309	3,537,176
Total Budget Bylaw Amount	68,817,590	68,241,442

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 59 (Peace River South)
Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

Statement 4

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,740,615)	(2,245,328)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(289,000)	(378,483)
Total Acquisition of Tangible Capital Assets	(289,000)	(378,483)
Amortization of Tangible Capital Assets	2,306,309	2,034,048
Total Effect of change in Tangible Capital Assets	2,017,309	1,655,565
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	276,694	(589,763)

School District No. 59 (Peace River South)

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	7,188,301		5,656,386	12,844,687
Changes for the year				
Net Revenue (Expense) for the year	(1,194,808)		(545,807)	(1,740,615)
Interfund Transfers				
Tangible Capital Assets Purchased	(289,000)		289,000	-
Net Changes for the year	(1,483,808)	-	(256,807)	(1,740,615)
Budgeted Accumulated Surplus (Deficit), end of year	5,704,493	-	5,399,579	11,104,072

School District No. 59 (Peace River South)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	54,025,660	51,615,333
Other	204,594	200,000
Tuition	54,692	16,250
Other Revenue	1,346,317	1,774,523
Rentals and Leases	180,000	213,000
Investment Income	767,699	675,000
Total Revenue	56,578,962	54,494,106
Expenses		
Instruction	42,886,415	42,333,871
District Administration	2,679,107	2,440,146
Operations and Maintenance	7,868,783	7,604,982
Transportation and Housing	4,339,465	4,041,995
Total Expense	57,773,770	56,420,994
Net Revenue (Expense)	(1,194,808)	(1,926,888)
Budgeted Prior Year Surplus Appropriation	1,483,808	2,305,371
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(289,000)	(378,483)
Total Net Transfers	(289,000)	(378,483)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)
Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

Schedule 2A

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	53,266,050	50,673,962
ISC/LEA Recovery	(1,204,517)	(1,278,023)
Other Ministry of Education and Child Care Grants		
Pay Equity	944,395	944,395
Funding for Graduated Adults		441,458
Student Transportation Fund	441,458	
FSA Scorer Grant	8,187	4,094
Labour Settlement Funding	528,087	829,447
Just B4 Supplemental	12,000	
Recruitment Incentives	30,000	
District Entered		
Total Provincial Grants - Ministry of Education and Child Care	54,025,660	51,615,333
Provincial Grants - Other	204,594	200,000
Tuition		
International and Out of Province Students	54,692	16,250
Total Tuition	54,692	16,250
Other Revenues		
Funding from First Nations	1,204,517	1,278,023
Miscellaneous		
Seconded Staff Recoveries		237,000
Substitute Staff Recoveries		85,000
Miscellaneous		174,500
Private School Bussing	51,500	
Careers	56,800	
Miscellaneous	24,000	
Just B4 Revenue	9,500	
Total Other Revenue	1,346,317	1,774,523
Rentals and Leases	180,000	213,000
Investment Income	767,699	675,000
Total Operating Revenue	56,578,962	54,494,106

School District No. 59 (Peace River South)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	18,778,547	18,257,839
Principals and Vice Principals	4,544,864	4,167,363
Educational Assistants	5,531,750	5,323,132
Support Staff	6,744,539	6,540,502
Other Professionals	2,025,054	2,246,328
Substitutes	1,893,116	1,714,967
Total Salaries	39,517,870	38,250,131
Employee Benefits	8,615,889	9,251,542
Total Salaries and Benefits	48,133,759	47,501,673
Services and Supplies		
Services	2,300,560	1,797,320
Student Transportation	1,225,056	1,087,035
Professional Development and Travel	591,520	538,674
Rentals and Leases	36,400	25,500
Dues and Fees	567,364	521,238
Insurance	241,900	200,000
Supplies	2,662,211	2,763,954
Utilities	2,015,000	1,985,600
Total Services and Supplies	9,640,011	8,919,321
Total Operating Expense	57,773,770	56,420,994

School District No. 59 (Peace River South)

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	15,629,231	1,221,686	62,719	635,100	205,974	922,599	18,677,309
1.03 Career Programs	106,859	81,863	101,318		25,777		315,817
1.07 Library Services	237,444		63,920			44,904	346,268
1.08 Counselling	610,750		37,844	78,333			726,927
1.10 Inclusive Education	1,715,120		4,670,744	195,568	-	416,511	6,997,943
1.20 Early Learning and Child Care							-
1.30 English Language Learning	42,338		87,221			150	129,709
1.31 Indigenous Education	411,203	645,819	424,360	110,661	5,990	5,000	1,603,033
1.41 School Administration	25,602	2,547,776		615,804		118,282	3,307,464
1.62 International and Out of Province Students							-
Total Function 1	18,778,547	4,497,144	5,448,126	1,635,466	237,741	1,507,446	32,104,470
4 District Administration							
4.11 Educational Administration		47,720			513,559	6,000	567,279
4.20 Early Learning and Child Care							-
4.40 School District Governance					125,569		125,569
4.41 Business Administration				228,005	636,663		864,668
Total Function 4	-	47,720	-	228,005	1,275,791	6,000	1,557,516
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				55,878	327,149	7,000	390,027
5.50 Maintenance Operations				2,948,472		275,406	3,223,878
5.52 Maintenance of Grounds				500,459			500,459
5.56 Utilities							-
Total Function 5	-	-	-	3,504,809	327,149	282,406	4,114,364
7 Transportation and Housing							
7.41 Transportation and Housing Administration				55,840	184,373	3,928	244,141
7.70 Student Transportation			83,624	1,320,419	-	93,336	1,497,379
Total Function 7	-	-	83,624	1,376,259	184,373	97,264	1,741,520
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,778,547	4,544,864	5,531,750	6,744,539	2,025,054	1,893,116	39,517,870

School District No. 59 (Peace River South)

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	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,677,309	4,182,613	22,859,922	2,399,106	25,259,028	24,761,753
1.03 Career Programs	315,817	66,356	382,173	154,274	536,447	479,413
1.07 Library Services	346,268	73,319	419,587	60,094	479,681	510,975
1.08 Counselling	726,927	164,325	891,252	23,400	914,652	893,141
1.10 Inclusive Education	6,997,943	1,554,429	8,552,372	304,325	8,856,697	9,025,479
1.20 Early Learning and Child Care	-	-	-	-	-	-
1.30 English Language Learning	129,709	29,833	159,542	30,363	189,905	145,475
1.31 Indigenous Education	1,603,033	342,296	1,945,329	313,493	2,258,822	2,157,010
1.41 School Administration	3,307,464	664,616	3,972,080	219,103	4,191,183	4,113,481
1.62 International and Out of Province Students	-	-	-	200,000	200,000	247,144
Total Function 1	32,104,470	7,077,787	39,182,257	3,704,158	42,886,415	42,333,871
4 District Administration						
4.11 Educational Administration	567,279	117,429	684,708	73,850	758,558	803,640
4.20 Early Learning and Child Care	-	-	-	-	-	-
4.40 School District Governance	125,569	8,426	133,995	104,730	238,725	224,314
4.41 Business Administration	864,668	181,811	1,046,479	635,345	1,681,824	1,412,192
Total Function 4	1,557,516	307,666	1,865,182	813,925	2,679,107	2,440,146
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	390,027	80,906	470,933	303,350	774,283	731,518
5.50 Maintenance Operations	3,223,878	674,917	3,898,795	1,079,250	4,978,045	4,793,090
5.52 Maintenance of Grounds	500,459	100,596	601,055	165,400	766,455	744,774
5.56 Utilities	-	-	-	1,350,000	1,350,000	1,335,600
Total Function 5	4,114,364	856,419	4,970,783	2,898,000	7,868,783	7,604,982
7 Transportation and Housing						
7.41 Transportation and Housing Administration	244,141	56,394	300,535	16,650	317,185	309,325
7.70 Student Transportation	1,497,379	317,623	1,815,002	2,207,278	4,022,280	3,732,670
Total Function 7	1,741,520	374,017	2,115,537	2,223,928	4,339,465	4,041,995
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,517,870	8,615,889	48,133,759	9,640,011	57,773,770	56,420,994

School District No. 59 (Peace River South)
Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,529,623	7,006,480
Other Revenue	918,888	896,309
Investment Income		2,000
Total Revenue	8,448,511	7,904,789
Expenses		
Instruction	8,124,269	7,563,797
Operations and Maintenance	285,789	305,083
Transportation and Housing	38,453	35,909
Total Expense	8,448,511	7,904,789
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)

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

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-	80,817	740,963	60,902	17,437	11,327	80,756	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	285,789	187,948		192,000	31,850	100,251	416,681	327,104	3,572,233
Other			850,000						
Investment Income									
District Entered									
	285,789	187,948	850,000	192,000	31,850	100,251	416,681	327,104	3,572,233
Less: Allocated to Revenue	285,789	268,765	850,000	252,902	49,287	111,578	497,437	327,104	3,572,233
Deferred Revenue, end of year	-	-	740,963	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	285,789	268,765		252,902	49,287	111,578	497,437	327,104	3,572,233
Other Revenue			850,000						
	285,789	268,765	850,000	252,902	49,287	111,578	497,437	327,104	3,572,233
Expenses									
Salaries									
Teachers						49,487	45,065	521	3,003,341
Principals and Vice Principals								39,897	873
Educational Assistants		217,362					226,705		
Support Staff	88,500			144,226			33,743	29,730	
Other Professionals					10,752		17,122	26,967	
Substitutes					6,120	5,400		184,518	8,442
	88,500	217,362	-	144,226	16,872	54,887	322,635	281,633	3,012,656
Employee Benefits	18,698	51,403		39,662	2,201	11,270	84,322	41,823	559,577
Services and Supplies	178,591		850,000	69,014	30,214	45,421	90,480	3,648	
	285,789	268,765	850,000	252,902	49,287	111,578	497,437	327,104	3,572,233
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	7,409	22,749	47,823	113,492	136,193	-		43,962	202,208
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	645,901	15,704	55,000	-		25,000	19,000	175,000	516,303
Other									
Investment Income									
District Entered									
	645,901	15,704	55,000	-	-	25,000	19,000	175,000	516,303
Less: Allocated to Revenue	653,310	38,453	102,823	113,492	136,193	25,000	19,000	218,962	718,511
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	653,310	38,453	102,823	113,492	136,193	25,000	19,000	218,962	718,511
Other Revenue									
	653,310	38,453	102,823	113,492	136,193	25,000	19,000	218,962	718,511
Expenses									
Salaries									
Teachers	40,618								
Principals and Vice Principals				15,928				96,338	31,856
Educational Assistants									93,370
Support Staff						16,680			
Other Professionals									
Substitutes	199,108		50,000				4,000		
	239,726	-	50,000	15,928	-	16,680	4,000	96,338	125,226
Employee Benefits	33,127		7,179	3,096		3,900	819	19,720	21,830
Services and Supplies	380,457	38,453	45,644	94,468	136,193	4,420	14,181	102,904	571,455
	653,310	38,453	102,823	113,492	136,193	25,000	19,000	218,962	718,511
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

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

	Health Career Grants	Early Learning Grants	Career Grants	K-12 Literacy Professional Learning Grant	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	23,784	46,329	8,559	-	1,644,710
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	40,000			238,867	6,844,631
Other		2,000	12,000		864,000
Investment Income		2,000			2,000
District Entered		-			-
	40,000	4,000	12,000	238,867	7,710,631
Less: Allocated to Revenue	63,784	50,329	18,559	75,000	8,448,511
Deferred Revenue, end of year	-	-	2,000	163,867	906,830
Revenues					
Provincial Grants - Ministry of Education and Child Care	63,784	-	-	75,000	7,529,623
Other Revenue		50,329	18,559		918,888
	63,784	50,329	18,559	75,000	8,448,511
Expenses					
Salaries					
Teachers					3,139,032
Principals and Vice Principals	15,928				200,820
Educational Assistants					537,437
Support Staff					312,879
Other Professionals					54,841
Substitutes	8,000				465,588
	23,928	-	-	-	4,710,597
Employee Benefits	3,729				902,356
Services and Supplies	36,127	50,329	18,559	75,000	2,835,558
	63,784	50,329	18,559	75,000	8,448,511
Net Revenue (Expense)	-	-	-	-	-

School District No. 59 (Peace River South)

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

	2025 Amended Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	-		-	1,503,128
Other			-	-
Rentals and Leases		1,000	1,000	1,000
Investment Income		2,000	2,000	2,028
Amortization of Deferred Capital Revenue	1,757,502		1,757,502	1,712,580
Total Revenue	1,757,502	3,000	1,760,502	3,218,736
Expenses				
Operations and Maintenance	-		-	1,503,128
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,833,588		1,833,588	1,564,572
Transportation and Housing	472,721		472,721	469,476
Total Expense	2,306,309	-	2,306,309	3,537,176
Net Revenue (Expense)	(548,807)	3,000	(545,807)	(318,440)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	289,000		289,000	378,483
Total Net Transfers	289,000	-	289,000	378,483
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(259,807)	3,000	(256,807)	60,043