

Annual Budget

**School District No. 54 (Bulkley Valley)**

June 30, 2022

# School District No. 54 (Bulkley Valley)

June 30, 2022

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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. 54 (BULKLEY VALLEY) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 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. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 54 (Bulkley Valley) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$27,562,076 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 27th DAY OF APRIL, 2021;

READ A SECOND TIME THE 27th DAY OF APRIL, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF MAY, 2021;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Annual Budget Bylaw 2021/2022, adopted by the Board the 25th DAY OF MAY, 2021.



Secretary Treasurer

# School District No. 54 (Bulkley Valley)

Annual Budget - Revenue and Expense  
 Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,901,000	1,931,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>1,901,000</u>	<u>1,931,000</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	24,714,133	25,520,977
Other	118,600	118,600
Other Revenue	760,712	760,712
Rentals and Leases	60,000	10,000
Investment Income	200,000	190,000
Amortization of Deferred Capital Revenue	1,295,719	881,568
<b>Total Revenue</b>	<u>27,149,164</u>	<u>27,481,857</u>
<b>Expenses</b>		
Instruction	19,090,795	19,475,021
District Administration	1,289,128	1,277,593
Operations and Maintenance	5,455,934	5,118,416
Transportation and Housing	1,559,560	1,506,460
<b>Total Expense</b>	<u>27,395,417</u>	<u>27,377,490</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(246,253)</u>	<u>104,367</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(246,253)	104,367
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(246,253)</u>	<u>104,367</u>

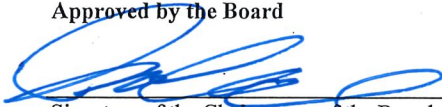
# School District No. 54 (Bulkley Valley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	23,916,941	23,509,013
Operating - Tangible Capital Assets Purchased	25,000	145,000
Special Purpose Funds - Total Expense	1,721,845	2,556,617
Special Purpose Funds - Tangible Capital Assets Purchased	141,659	141,659
Capital Fund - Total Expense	1,756,631	1,311,860
<b>Total Budget Bylaw Amount</b>	<b>27,562,076</b>	<b>27,664,149</b>

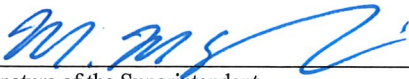
Approved by the Board



MAY 26 2021

Signature of the Chairperson of the Board of Education

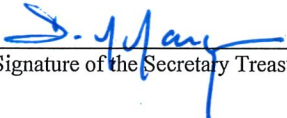
Date Signed



MAY 26 2021

Signature of the Superintendent

Date Signed



MAY 26 2021

Signature of the Secretary Treasurer

Date Signed

# School District No. 54 (Bulkley Valley)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(246,253)</u>	<u>104,367</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(166,659)	(286,659)
From Deferred Capital Revenue	<u>(29,172,343)</u>	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(29,339,002)</u>	<u>(286,659)</u>
Amortization of Tangible Capital Assets	<u>1,756,631</u>	<u>1,311,860</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(27,582,371)</u>	<u>1,025,201</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(27,828,624)</u></u>	<u><u>1,129,568</u></u>

# School District No. 54 (Bulkley Valley)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	22,969,229	22,941,301
Other Revenue	760,712	760,712
Rentals and Leases	60,000	10,000
Investment Income	185,000	175,000
<b>Total Revenue</b>	<b>23,974,941</b>	<b>23,887,013</b>
<b>Expenses</b>		
Instruction	17,591,868	17,297,375
District Administration	1,289,128	1,277,593
Operations and Maintenance	3,766,011	3,720,627
Transportation and Housing	1,269,934	1,213,418
<b>Total Expense</b>	<b>23,916,941</b>	<b>23,509,013</b>
<b>Net Revenue (Expense)</b>	<b>58,000</b>	<b>378,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(25,000)	(145,000)
Local Capital	(33,000)	(233,000)
<b>Total Net Transfers</b>	<b>(58,000)</b>	<b>(378,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 54 (Bulkley Valley)**  
 Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	23,237,446	22,703,325
ISC/LEA Recovery	(705,712)	(705,712)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Student Transportation Fund	163,737	163,737
Support Staff Benefits Grant	48,299	48,299
Teachers' Labour Settlement Funding		506,193
<b>Total Provincial Grants - Ministry of Education</b>	<u>22,969,229</u>	<u>22,941,301</u>
<b>Other Revenues</b>		
Funding from First Nations	705,712	705,712
Miscellaneous		
Private School Bussing	25,000	25,000
Trades	30,000	30,000
<b>Total Other Revenue</b>	<u>760,712</u>	<u>760,712</u>
<b>Rentals and Leases</b>	<u>60,000</u>	<u>10,000</u>
<b>Investment Income</b>	<u>185,000</u>	<u>175,000</u>
<b>Total Operating Revenue</b>	<u><u>23,974,941</u></u>	<u><u>23,887,013</u></u>



**School District No. 54 (Bulkley Valley)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	8,195,986	7,951,737
Principals and Vice Principals	1,690,241	1,783,588
Educational Assistants	2,059,590	2,349,522
Support Staff	2,659,008	2,298,051
Other Professionals	1,413,917	1,378,646
Substitutes	873,034	838,972
<b>Total Salaries</b>	<b>16,891,776</b>	<b>16,600,516</b>
<b>Employee Benefits</b>	<b>4,027,618</b>	<b>3,891,991</b>
<b>Total Salaries and Benefits</b>	<b>20,919,394</b>	<b>20,492,507</b>
<b>Services and Supplies</b>		
Services	372,267	390,393
Professional Development and Travel	456,856	420,270
Dues and Fees	39,500	40,750
Insurance	97,250	97,250
Supplies	1,531,174	1,558,624
Utilities	500,500	509,219
<b>Total Services and Supplies</b>	<b>2,997,547</b>	<b>3,016,506</b>
<b>Total Operating Expense</b>	<b>23,916,941</b>	<b>23,509,013</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	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	6,904,155	526,170	131,544	186,616	176,637	464,500	8,389,622
1.03 Career Programs	30,651			20,353		12,500	63,504
1.07 Library Services	318,767		76,785			7,500	403,052
1.08 Counselling	155,297					2,000	157,297
1.10 Special Education	694,748	132,665	1,569,261	3,543	98,942	125,000	2,624,159
1.31 Indigenous Education	92,368	132,665	282,000	10,629		5,000	522,662
1.41 School Administration		898,741		273,299		26,000	1,198,040
1.64 Other							
<b>Total Function 1</b>	<b>8,195,986</b>	<b>1,690,241</b>	<b>2,059,590</b>	<b>494,440</b>	<b>275,579</b>	<b>642,500</b>	<b>13,358,336</b>
<b>4 District Administration</b>							
4.11 Educational Administration					414,047		414,047
4.40 School District Governance					86,736		86,736
4.41 Business Administration				44,439	304,556	3,500	352,495
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,439</b>	<b>805,339</b>	<b>3,500</b>	<b>853,278</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				23,487	210,828		234,315
5.50 Maintenance Operations				1,486,899		147,500	1,634,399
5.52 Maintenance of Grounds				20,910			20,910
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,531,296</b>	<b>210,828</b>	<b>147,500</b>	<b>1,889,624</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				23,487	122,171		145,658
7.70 Student Transportation				565,346		79,534	644,880
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>588,833</b>	<b>122,171</b>	<b>79,534</b>	<b>790,538</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>8,195,986</b>	<b>1,690,241</b>	<b>2,059,590</b>	<b>2,659,008</b>	<b>1,413,917</b>	<b>873,034</b>	<b>16,891,776</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	8,389,622	2,010,596	10,400,218	749,997	11,150,215	10,433,785
1.03 Career Programs	63,504	14,310	77,814	45,700	123,514	125,200
1.07 Library Services	403,052	104,007	507,059	32,043	539,102	565,100
1.08 Counselling	157,297	37,926	195,223		195,223	294,125
1.10 Special Education	2,624,159	647,961	3,272,120	57,050	3,329,170	3,437,179
1.31 Indigenous Education	522,662	128,981	651,643	56,378	708,021	747,627
1.41 School Administration	1,198,040	291,387	1,489,427	51,196	1,540,623	1,688,359
1.64 Other	-	-	-	6,000	6,000	6,000
<b>Total Function 1</b>	<b>13,358,336</b>	<b>3,235,168</b>	<b>16,593,504</b>	<b>998,364</b>	<b>17,591,868</b>	<b>17,297,375</b>
<b>4 District Administration</b>						
4.11 Educational Administration	414,047	79,083	493,130	45,250	538,380	540,708
4.40 School District Governance	86,736	1,648	88,384	109,700	198,084	162,000
4.41 Business Administration	352,495	70,169	422,664	130,000	552,664	574,885
<b>Total Function 4</b>	<b>853,278</b>	<b>150,900</b>	<b>1,004,178</b>	<b>284,950</b>	<b>1,289,128</b>	<b>1,277,593</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	234,315	46,610	280,925	30,649	311,574	339,910
5.50 Maintenance Operations	1,634,399	395,706	2,030,105	799,883	2,829,988	2,725,998
5.52 Maintenance of Grounds	20,910	5,039	25,949	98,000	123,949	145,500
5.56 Utilities	-	-	-	500,500	500,500	509,219
<b>Total Function 5</b>	<b>1,889,624</b>	<b>447,355</b>	<b>2,336,979</b>	<b>1,429,032</b>	<b>3,766,011</b>	<b>3,720,627</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	145,658	29,676	175,334	15,151	190,485	191,811
7.70 Student Transportation	644,880	164,519	809,399	270,050	1,079,449	1,021,607
<b>Total Function 7</b>	<b>790,538</b>	<b>194,195</b>	<b>984,733</b>	<b>285,201</b>	<b>1,269,934</b>	<b>1,213,418</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>16,891,776</b>	<b>4,027,618</b>	<b>20,919,394</b>	<b>2,997,547</b>	<b>23,916,941</b>	<b>23,509,013</b>

**School District No. 54 (Bulkley Valley)**

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,744,904	2,579,676
Other	118,600	118,600
<b>Total Revenue</b>	<u>1,863,504</u>	<u>2,698,276</u>
<b>Expenses</b>		
Instruction	1,498,927	2,177,646
Operations and Maintenance	222,918	378,971
<b>Total Expense</b>	<u>1,721,845</u>	<u>2,556,617</u>
<b>Net Revenue (Expense)</b>	<u>141,659</u>	<u>141,659</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(141,659)	(141,659)
<b>Total Net Transfers</b>	<u>(141,659)</u>	<u>(141,659)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 54 (Bulkley Valley)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			55,000	125,000					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	141,659	80,906	5,000	75,000	96,000	8,575	85,640	234,198	81,660
Provincial Grants - Other	141,659	80,906	5,000	75,000	96,000	8,575	85,640	234,198	81,660
Less: Allocated to Revenue	141,659	80,906	3,600	100,000	96,000	8,575	85,640	234,198	81,660
Deferred Revenue, end of year	-	-	56,400	100,000	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	141,659	80,906	3,600	100,000	96,000	8,575	85,640	234,198	81,660
Provincial Grants - Other	141,659	80,906	3,600	100,000	96,000	8,575	85,640	234,198	81,660
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants							36,238		
Support Staff	63,706				71,259			150,000	
Substitutes							3,000		49,303
Employee Benefits									12,500
Services and Supplies		17,200							61,803
Tangible Capital Assets Purchased		80,906	3,600	100,000	19,241		6,402	40,500	13,312
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
Net Revenue (Expense)	(141,659)								
Tangible Capital Assets Purchased	(141,659)								
Net Revenue (Expense)									

**School District No. 54 (Bulkley Valley)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	MCA FUNDS	Ministry Other	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year		176,811	45,000	401,811
Add: Restricted Grants				
Provincial Grants - Ministry of Education	1,016,266			1,744,904
Provincial Grants - Other	1,016,266	-	20,000	1,00,000
			20,000	1,844,904
Less: Allocated to Revenue	1,016,266		15,000	1,863,504
Deferred Revenue, end of year	-	176,811	50,000	383,211
Revenues				
Provincial Grants - Ministry of Education	1,016,266			1,744,904
Provincial Grants - Other	1,016,266	-	15,000	118,600
			15,000	1,863,504
Expenses				
Salaries				
Teachers	818,909			855,147
Educational Assistants				284,965
Support Staff				49,303
Substitutes				15,500
	818,909	-	-	1,204,915
Employee Benefits	197,357			294,012
Services and Supplies	1,016,266	-	15,000	222,918
			15,000	1,721,845
Net Revenue (Expense) before Interfund Transfers	-	-	-	141,659
Interfund Transfers				
Tangible Capital Assets Purchased				(141,659)
Net Revenue (Expense)	-	-	-	(141,659)

# School District No. 54 (Bulkley Valley)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	1,295,719		1,295,719	881,568
<b>Total Revenue</b>	<b>1,295,719</b>	<b>15,000</b>	<b>1,310,719</b>	<b>896,568</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,467,005		1,467,005	1,018,818
Transportation and Housing	289,626		289,626	293,042
<b>Total Expense</b>	<b>1,756,631</b>	<b>-</b>	<b>1,756,631</b>	<b>1,311,860</b>
<b>Net Revenue (Expense)</b>	<b>(460,912)</b>	<b>15,000</b>	<b>(445,912)</b>	<b>(415,292)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	166,659		166,659	286,659
Local Capital		33,000	33,000	233,000
<b>Total Net Transfers</b>	<b>166,659</b>	<b>33,000</b>	<b>199,659</b>	<b>519,659</b>
<b>Other Adjustments to Fund Balances</b>				
Total Other Adjustments to Fund Balances	-	-	-	-
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(294,253)</b>	<b>48,000</b>	<b>(246,253)</b>	<b>104,367</b>