

Annual Budget

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

June 30, 2023

# School District No. 54 (Bulkley Valley)

June 30, 2023

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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

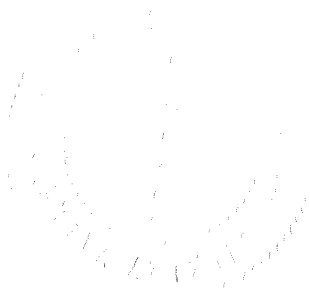
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 54 (BULKLEY VALLEY) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$27,405,861 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 26 DAY OF APRIL, 2022;

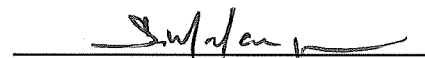
READ A SECOND TIME THE 26 DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 24 DAY OF MAY, 2022;




( Corporate Seal )

  
Chairperson of the Board

  
Secretary/Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Annual Budget Bylaw 2022/2023, adopted by the Board the 24 DAY OF MAY, 2022.

  
Secretary/Treasurer

# School District No. 54 (Bulkley Valley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023


	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,928,000	1,912,750
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>1,928,000</u>	<u>1,912,750</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	24,919,194	25,255,774
Federal Grants	5,000	
Other Revenue	980,600	998,100
Rentals and Leases	85,000	50,000
Investment Income	100,000	85,000
Amortization of Deferred Capital Revenue	1,333,059	1,295,719
<b>Total Revenue</b>	<u>27,422,853</u>	<u>27,684,593</u>
<b>Expenses</b>		
Instruction	19,139,803	19,612,340
District Administration	1,459,575	1,234,686
Operations and Maintenance	5,242,911	5,649,120
Transportation and Housing	1,391,913	1,439,700
<b>Total Expense</b>	<u>27,234,202</u>	<u>27,935,846</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>188,651</u>	<u>(251,253)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	188,651	(251,253)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>188,651</u>	<u>(251,253)</u>

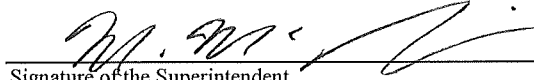
# School District No. 54 (Bulkley Valley)

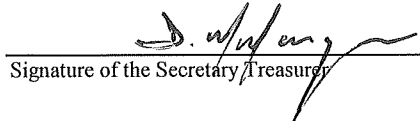
Annual Budget - Revenue and Expense  
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	24,047,829	24,000,853
Operating - Tangible Capital Assets Purchased	30,000	20,000
Special Purpose Funds - Total Expense	1,822,306	2,178,362
Special Purpose Funds - Tangible Capital Assets Purchased	141,659	141,659
Capital Fund - Total Expense	1,364,067	1,756,631
<b>Total Budget Bylaw Amount</b>	<b>27,405,861</b>	<b>28,097,505</b>

**Approved by the Board**

  
 \_\_\_\_\_  
 Signature of the Chairperson of the Board of Education
 
 24 MAY 2022  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Superintendent
 
 24 MAY 2022  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Secretary/Treasurer
 
 24 MAY 2022  
 \_\_\_\_\_  
 Date Signed

# School District No. 54 (Bulkley Valley)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>188,651</b>	<b>(251,253)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(171,659)	(161,659)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(171,659)</b>	<b>(161,659)</b>
Amortization of Tangible Capital Assets	1,364,067	1,756,631
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,192,408</b>	<b>1,594,972</b>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>1,381,059</b>	<b>1,343,719</b>

# School District No. 54 (Bulkley Valley)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	23,100,229	23,054,753
Other Revenue	840,600	879,100
Rentals and Leases	85,000	50,000
Investment Income	85,000	70,000
<b>Total Revenue</b>	<u>24,110,829</u>	<u>24,053,853</u>
<b>Expenses</b>		
Instruction	17,608,784	17,811,199
District Administration	1,459,575	1,234,686
Operations and Maintenance	3,877,784	3,804,894
Transportation and Housing	1,101,686	1,150,074
<b>Total Expense</b>	<u>24,047,829</u>	<u>24,000,853</u>
<b>Net Revenue (Expense)</b>	<u>63,000</u>	<u>53,000</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(30,000)	(20,000)
Local Capital	(33,000)	(33,000)
<b>Total Net Transfers</b>	<u>(63,000)</u>	<u>(53,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 54 (Bulkley Valley)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	23,444,127	23,392,975
ISC/LEA Recovery	(740,600)	(740,600)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Student Transportation Fund	163,737	163,737
FSA Scorer Grant	7,506	3,753
Anti-Racism in Early Care		6,429
Equity Scan		3,000
<b>Total Provincial Grants - Ministry of Education</b>	<u>23,100,229</u>	<u>23,054,753</u>
<b>Other Revenues</b>		
Funding from First Nations	740,600	740,600
Miscellaneous		
Private School Bussing		12,500
Trades	50,000	50,000
French Monitor		6,000
BMO Rebate	15,000	15,000
Totem Pole		55,000
Miscellaneous	35,000	
<b>Total Other Revenue</b>	<u>840,600</u>	<u>879,100</u>
<b>Rentals and Leases</b>	<u>85,000</u>	<u>50,000</u>
<b>Investment Income</b>	<u>85,000</u>	<u>70,000</u>
<b>Total Operating Revenue</b>	<u><u>24,110,829</u></u>	<u><u>24,053,853</u></u>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	8,377,794	8,481,015
Principals and Vice Principals	1,701,770	1,660,500
Educational Assistants	1,894,745	1,907,500
Support Staff	2,618,158	2,565,502
Other Professionals	1,401,473	1,387,930
Substitutes	713,536	1,131,750
<b>Total Salaries</b>	<b>16,707,476</b>	<b>17,134,197</b>
<b>Employee Benefits</b>	<b>4,032,413</b>	<b>3,886,622</b>
<b>Total Salaries and Benefits</b>	<b>20,739,889</b>	<b>21,020,819</b>
<b>Services and Supplies</b>		
Services	410,841	376,656
Professional Development and Travel	425,480	423,656
Dues and Fees	47,250	47,250
Insurance	93,500	93,400
Supplies	1,845,369	1,613,572
Utilities	485,500	425,500
<b>Total Services and Supplies</b>	<b>3,307,940</b>	<b>2,980,034</b>
<b>Total Operating Expense</b>	<b>24,047,829</b>	<b>24,000,853</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	6,907,506	515,927	131,545	201,857	174,015	487,286	8,418,136
1.03 Career Programs	31,500			20,000		5,000	56,500
1.07 Library Services	323,400		76,785			8,500	408,685
1.08 Counselling	328,188					2,000	330,188
1.10 Special Education	697,200	134,257	1,386,415	3,841	100,921	20,000	2,342,634
1.31 Indigenous Education	90,000	134,257	300,000	11,753		3,500	539,510
1.41 School Administration		917,329		289,931		32,500	1,239,760
1.64 Other							-
<b>Total Function 1</b>	<b>8,377,794</b>	<b>1,701,770</b>	<b>1,894,745</b>	<b>527,382</b>	<b>274,936</b>	<b>558,786</b>	<b>13,335,413</b>
<b>4 District Administration</b>							
4.11 Educational Administration					422,328		422,328
4.40 School District Governance					89,205		89,205
4.41 Business Administration				45,340	304,299	3,500	353,139
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,340</b>	<b>815,832</b>	<b>3,500</b>	<b>864,672</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				25,189	205,486		230,675
5.50 Maintenance Operations				1,520,018		92,500	1,612,518
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,545,207</b>	<b>205,486</b>	<b>92,500</b>	<b>1,843,193</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				25,189	105,219	8,750	139,158
7.70 Student Transportation				475,040		50,000	525,040
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,229</b>	<b>105,219</b>	<b>58,750</b>	<b>664,198</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>8,377,794</b>	<b>1,701,770</b>	<b>1,894,745</b>	<b>2,618,158</b>	<b>1,401,473</b>	<b>713,536</b>	<b>16,707,476</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	8,418,136	1,992,307	10,410,443	780,669	11,191,112	11,391,846
1.03 Career Programs	56,500	10,092	66,592	32,200	98,792	154,200
1.07 Library Services	408,685	101,500	510,185	32,672	542,857	563,543
1.08 Counselling	330,188	52,500	382,688		382,688	208,700
1.10 Special Education	2,342,634	669,209	3,011,843	54,650	3,066,493	3,128,150
1.31 Indigenous Education	539,510	150,529	690,039	50,561	740,600	799,000
1.41 School Administration	1,239,760	272,750	1,512,510	67,732	1,580,242	1,559,760
1.64 Other	-	-	-	6,000	6,000	6,000
<b>Total Function 1</b>	<b>13,335,413</b>	<b>3,248,887</b>	<b>16,584,300</b>	<b>1,024,484</b>	<b>17,608,784</b>	<b>17,811,199</b>
<b>4 District Administration</b>						
4.11 Educational Administration	422,328	84,466	506,794	53,000	559,794	498,250
4.40 School District Governance	89,205	5,000	94,205	235,700	329,905	198,436
4.41 Business Administration	353,139	80,237	433,376	136,500	569,876	538,000
<b>Total Function 4</b>	<b>864,672</b>	<b>169,703</b>	<b>1,034,375</b>	<b>425,200</b>	<b>1,459,575</b>	<b>1,234,686</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	230,675	54,000	284,675	31,150	315,825	325,650
5.50 Maintenance Operations	1,612,518	430,675	2,043,193	950,266	2,993,459	2,975,744
5.52 Maintenance of Grounds	-	-	-	83,000	83,000	78,000
5.56 Utilities	-	-	-	485,500	485,500	425,500
<b>Total Function 5</b>	<b>1,843,193</b>	<b>484,675</b>	<b>2,327,868</b>	<b>1,549,916</b>	<b>3,877,784</b>	<b>3,804,894</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	139,158	32,500	171,658	66,090	237,748	197,450
7.70 Student Transportation	525,040	96,648	621,688	242,250	863,938	952,624
<b>Total Function 7</b>	<b>664,198</b>	<b>129,148</b>	<b>793,346</b>	<b>308,340</b>	<b>1,101,686</b>	<b>1,150,074</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>16,707,476</b>	<b>4,032,413</b>	<b>20,739,889</b>	<b>3,307,940</b>	<b>24,047,829</b>	<b>24,000,853</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,818,965	2,201,021
Federal Grants	5,000	
Other Revenue	140,000	119,000
<b>Total Revenue</b>	<b>1,963,965</b>	<b>2,320,021</b>
<b>Expenses</b>		
Instruction	1,531,019	1,801,141
Operations and Maintenance	291,287	377,221
<b>Total Expense</b>	<b>1,822,306</b>	<b>2,178,362</b>
<b>Net Revenue (Expense)</b>	<b>141,659</b>	<b>141,659</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(141,659)	(141,659)
<b>Total Net Transfers</b>	<b>(141,659)</b>	<b>(141,659)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			60,414	148,826					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	141,686	79,798			96,000	12,250	75,979	234,198	81,660
Provincial Grants - Other									
	141,686	79,798	-	-	96,000	12,250	75,979	234,198	81,660
Less: Allocated to Revenue	141,659	79,798	5,000	125,000	96,000	12,250	75,979	234,198	81,660
Deferred Revenue, end of year	27	-	55,414	23,826	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	141,659	79,798			96,000	12,250	75,979	234,198	81,660
Federal Grants			5,000	125,000					
Other Revenue									
	141,659	79,798	5,000	125,000	96,000	12,250	75,979	234,198	81,660
Expenses									
Salaries									
Teachers							32,640		
Educational Assistants		62,833			68,024	5,620		167,258	54,825
Support Staff									11,331
Substitutes							1,000		66,156
	-	62,833	-	-	68,024	5,620	33,640	167,258	11,331
Employee Benefits		16,965	5,000		19,726	1,630	8,487	45,160	14,254
Services and Supplies				125,000	8,250	5,000	33,852	21,780	1,250
	-	79,798	5,000	125,000	96,000	12,250	75,979	234,198	81,660
Net Revenue (Expense) before Interfund Transfers	141,659	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(141,659)								
	(141,659)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Federal Safe Return to Class / Ventilation Fund	MCA Funds	Ministry Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		68,000	88,704	31,155	176,811	25,717	599,627
Add: Restricted Grants							
Provincial Grants - Ministry of Education	1,016,266						1,737,837
Provincial Grants - Other				50,000			50,000
	1,016,266	-	-	50,000	-	-	1,787,837
Less: Allocated to Revenue	1,016,266	-	-	81,155	-	15,000	1,963,965
Deferred Revenue, end of year	-	68,000	88,704	-	176,811	10,717	423,499
Revenues							
Provincial Grants - Ministry of Education	1,016,266			81,155			1,818,965
Federal Grants							5,000
Other Revenue						15,000	140,000
	1,016,266	-	-	81,155	-	15,000	1,963,965
Expenses							
Salaries							
Teachers	806,561						839,201
Educational Assistants							303,735
Support Staff							54,825
Substitutes							12,331
	806,561	-	-	-	-	-	1,210,092
Employee Benefits	209,705						320,927
Services and Supplies				81,155		15,000	291,287
	1,016,266	-	-	81,155	-	15,000	1,822,306
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	141,659
Interfund Transfers							
Tangible Capital Assets Purchased							(141,659)
	-	-	-	-	-	-	(141,659)
Net Revenue (Expense)	-	-	-	-	-	-	-

# School District No. 54 (Bulkley Valley)

Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2023

	2023 Annual Budget			2022 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	1,333,059		1,333,059	1,295,719
<b>Total Revenue</b>	<b>1,333,059</b>	<b>15,000</b>	<b>1,348,059</b>	<b>1,310,719</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,073,840		1,073,840	1,467,005
Transportation and Housing	290,227		290,227	289,626
<b>Total Expense</b>	<b>1,364,067</b>	<b>-</b>	<b>1,364,067</b>	<b>1,756,631</b>
<b>Net Revenue (Expense)</b>	<b>(31,008)</b>	<b>15,000</b>	<b>(16,008)</b>	<b>(445,912)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	171,659		171,659	161,659
Local Capital		33,000	33,000	33,000
<b>Total Net Transfers</b>	<b>171,659</b>	<b>33,000</b>	<b>204,659</b>	<b>194,659</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>140,651</b>	<b>48,000</b>	<b>188,651</b>	<b>(251,253)</b>