

Amended Annual Budget

School District No. 54 (Bulkley Valley)

June 30, 2023

School District No. 54 (Bulkley Valley)

June 30, 2023

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. 54 (BULKLEY VALLEY) (called the "Board") to adopt the Amended 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 and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 54 (Bulkley Valley) Amended 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 \$30,138,756 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 24 DAY OF JANUARY, 2023;

READ A SECOND TIME THE 24 DAY OF JANUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 28 DAY OF FEBRUARY, 2023;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 28 DAY OF FEBRUARY, 2023.


Secretary Treasurer

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,966,375	1,912,750
Total Ministry Operating Grant Funded FTE's	1,966,375	1,912,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	26,975,788	25,255,774
Federal Grants	15,000	
Other Revenue	934,916	998,100
Rentals and Leases	75,000	50,000
Investment Income	385,000	85,000
Amortization of Deferred Capital Revenue	1,337,914	1,295,719
Total Revenue	29,723,618	27,684,593
Expenses		
Instruction	21,135,707	19,612,340
District Administration	1,466,400	1,234,686
Operations and Maintenance	5,748,498	5,649,120
Transportation and Housing	1,548,523	1,439,700
Total Expense	29,899,128	27,935,846
Budgeted Surplus (Deficit), for the year	(175,510)	(251,253)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(175,510)	(251,253)
Budgeted Surplus (Deficit), for the year	(175,510)	(251,253)

School District No. 54 (Bulkley Valley)

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	25,433,053	24,000,853
Operating - Tangible Capital Assets Purchased	110,000	20,000
Special Purpose Funds - Total Expense	2,655,023	2,178,362
Special Purpose Funds - Tangible Capital Assets Purchased	129,628	141,659
Capital Fund - Total Expense	1,811,052	1,756,631
Total Budget Bylaw Amount	30,138,756	28,097,505

Approved by the Board

Signature of the Chairperson of the Board of Education

FEBRUARY 28, 2023

Date Signed

Signature of the Superintendent

FEBRUARY 28, 2023

Date Signed

Signature of the Secretary Treasurer

FEBRUARY 28, 2023

Date Signed

School District No. 54 (Bulkley Valley)

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

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(175,510)</u>	<u>(251,253)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(239,628)</u>	<u>(161,659)</u>
Total Acquisition of Tangible Capital Assets	<u>(239,628)</u>	<u>(161,659)</u>
Amortization of Tangible Capital Assets	<u>1,811,052</u>	<u>1,756,631</u>
Total Effect of change in Tangible Capital Assets	<u>1,571,424</u>	<u>1,594,972</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>1,395,914</u>	<u>1,343,719</u>

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,282,840		9,227,267	13,510,107
Changes for the year				
Net Revenue (Expense) for the year	143,000	129,628	(448,138)	(175,510)
Interfund Transfers				
Tangible Capital Assets Purchased	(110,000)	(129,628)	239,628	-
Local Capital	(33,000)		33,000	-
Net Changes for the year	-	-	(175,510)	(175,510)
Budgeted Accumulated Surplus (Deficit), end of year	4,282,840	-	9,051,757	13,334,597

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	24,211,137	23,054,753
Other Revenue	929,916	879,100
Rentals and Leases	75,000	50,000
Investment Income	360,000	70,000
Total Revenue	25,576,053	24,053,853
Expenses		
Instruction	18,748,603	17,811,199
District Administration	1,466,400	1,234,686
Operations and Maintenance	4,089,335	3,804,894
Transportation and Housing	1,128,715	1,150,074
Total Expense	25,433,053	24,000,853
Net Revenue (Expense)	143,000	53,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(110,000)	(20,000)
Local Capital	(33,000)	(33,000)
Total Net Transfers	(143,000)	(53,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 54 (Bulkley Valley)

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	23,762,479	23,392,975
ISC/LEA Recovery	(844,916)	(740,600)
Other Ministry of Education and Child Care Grants		
Pay Equity	225,459	225,459
Student Transportation Fund	163,737	163,737
FSA Scorer Grant	3,753	3,753
Anti-Racism in Early Care Grant	6,429	6,429
Equity Scan	7,381	3,000
Labour Settlement Funding	886,815	
Total Provincial Grants - Ministry of Education and Child Care	<u>24,211,137</u>	<u>23,054,753</u>
Other Revenues		
Funding from First Nations	844,916	740,600
Miscellaneous		
Private School Bussing		12,500
Trades	40,000	50,000
French Monitor		6,000
BMO Rebate	15,000	15,000
Totem Pole	15,000	55,000
Town of Smithers	15,000	
Total Other Revenue	<u>929,916</u>	<u>879,100</u>
Rentals and Leases	<u>75,000</u>	<u>50,000</u>
Investment Income	<u>360,000</u>	<u>70,000</u>
Total Operating Revenue	<u><u>25,576,053</u></u>	<u><u>24,053,853</u></u>

School District No. 54 (Bulkley Valley)

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	9,194,200	8,481,015
Principals and Vice Principals	1,732,800	1,660,500
Educational Assistants	1,975,000	1,907,500
Support Staff	2,695,269	2,565,502
Other Professionals	1,444,200	1,387,930
Substitutes	952,455	1,131,750
Total Salaries	17,993,924	17,134,197
Employee Benefits	4,105,039	3,886,622
Total Salaries and Benefits	22,098,963	21,020,819
Services and Supplies		
Services	465,081	376,656
Professional Development and Travel	391,640	423,656
Dues and Fees	47,250	47,250
Insurance	93,500	93,400
Supplies	1,784,619	1,613,572
Utilities	552,000	425,500
Total Services and Supplies	3,334,090	2,980,034
Total Operating Expense	25,433,053	24,000,853

School District No. 54 (Bulkley Valley)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,584,770	417,500	150,000	210,000	189,900	527,400	9,079,570
1.03 Career Programs	33,900			20,000		12,500	66,400
1.07 Library Services	332,000	42,700	75,000			3,000	452,700
1.08 Counselling	345,000						345,000
1.10 Special Education	721,600	170,500	1,475,000	5,000	102,900	135,000	2,610,000
1.31 Indigenous Education	176,930	142,100	275,000	15,000		3,480	612,510
1.41 School Administration		960,000		300,000		25,000	1,285,000
1.64 Other							
Total Function 1	9,194,200	1,732,800	1,975,000	550,000	292,800	706,380	14,451,180
4 District Administration							
4.11 Educational Administration					435,000		435,000
4.40 School District Governance					89,200		89,200
4.41 Business Administration				48,000	306,200	3,500	357,700
Total Function 4	-	-	-	48,000	830,400	3,500	881,900
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				31,400	214,400		245,800
5.50 Maintenance Operations				1,552,169		191,000	1,743,169
5.52 Maintenance of Grounds				22,000			22,000
5.56 Utilities							
Total Function 5	-	-	-	1,605,569	214,400	191,000	2,010,969
7 Transportation and Housing							
7.41 Transportation and Housing Administration				31,400	106,600		138,000
7.70 Student Transportation				460,300		51,575	511,875
Total Function 7	-	-	-	491,700	106,600	51,575	649,875
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,194,200	1,732,800	1,975,000	2,695,269	1,444,200	952,455	17,993,924

School District No. 54 (Bulkley Valley)

Amended 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 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,079,570	2,026,168	11,105,738	767,169	11,872,907	11,391,846
1.03 Career Programs	66,400	10,400	76,800	40,700	117,500	154,200
1.07 Library Services	452,700	114,000	566,700	33,072	599,772	563,543
1.08 Counselling	345,000	60,000	405,000		405,000	208,700
1.10 Special Education	2,610,000	617,240	3,227,240	54,650	3,281,890	3,128,150
1.31 Indigenous Education	612,510	176,102	788,612	50,561	839,173	799,000
1.41 School Administration	1,285,000	273,629	1,558,629	67,732	1,626,361	1,559,760
1.64 Other	-	-	-	6,000	6,000	6,000
Total Function 1	14,451,180	3,277,539	17,728,719	1,019,884	18,748,603	17,811,199
4 District Administration						
4.11 Educational Administration	435,000	86,900	521,900	53,000	574,900	498,250
4.40 School District Governance	89,200	6,300	95,500	219,700	315,200	198,436
4.41 Business Administration	357,700	74,100	431,800	144,500	576,300	538,000
Total Function 4	881,900	167,300	1,049,200	417,200	1,466,400	1,234,686
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	245,800	49,800	295,600	31,150	326,750	325,650
5.50 Maintenance Operations	1,743,169	438,900	2,182,069	917,516	3,099,585	2,975,744
5.52 Maintenance of Grounds	22,000	6,000	28,000	83,000	111,000	78,000
5.56 Utilities	-	-	-	552,000	552,000	425,500
Total Function 5	2,010,969	494,700	2,505,669	1,583,666	4,089,335	3,804,894
7 Transportation and Housing						
7.41 Transportation and Housing Administration	138,000	29,900	167,900	21,450	189,350	197,450
7.70 Student Transportation	511,875	135,600	647,475	291,890	939,365	952,624
Total Function 7	649,875	165,500	815,375	313,340	1,128,715	1,150,074
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	17,993,924	4,105,039	22,098,963	3,334,090	25,433,053	24,000,853

School District No. 54 (Bulkley Valley)

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

	<u>2023 Amended Annual Budget</u>	<u>2022 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,764,651	2,201,021
Federal Grants	15,000	
Other Revenue	5,000	119,000
Total Revenue	<u>2,784,651</u>	<u>2,320,021</u>
Expenses		
Instruction	2,387,104	1,801,141
Operations and Maintenance	141,686	377,221
Transportation and Housing	126,233	
Total Expense	<u>2,655,023</u>	<u>2,178,362</u>
Net Revenue (Expense)	<u>129,628</u>	<u>141,659</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	<u>(129,628)</u>	<u>(141,659)</u>
Total Net Transfers	<u>(129,628)</u>	<u>(141,659)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 54 (Bulkley Valley)
 Amended 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 Fund - Overhead	Classroom Enhancement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				248,240		12,548	37,650	10,208	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	141,686	82,782			96,000	12,250	87,601	234,198	81,660
Other	141,686	82,782	2,000	100,000	96,000	12,250	87,601	234,198	81,660
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	5,000	223,240	-	24,798	87,601	244,406	81,660
			71,439				37,650		
Revenues									
Provincial Grants - Ministry of Education and Child Care	141,686	82,782		125,000	96,000	24,798	87,601	244,406	81,660
Federal Grants									
Other Revenue			5,000						
Expenses									
Salaries									
Teachers									
Educational Assistants							33,946		
Support Staff		65,183			70,575	14,193		181,568	54,825
Other Professionals									
Substitutes							1,000		11,331
Employee Benefits							34,946		66,156
Services and Supplies	12,058	17,599	5,000	125,000	19,055	3,832	8,826	49,023	14,254
	12,058	82,782	5,000	125,000	6,370	6,773	43,829	13,815	1,250
					96,000	24,798	87,601	244,406	81,660
Net Revenue (Expense) before Interfund Transfers	129,628	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(129,628)								
	(129,628)								
Net Revenue (Expense)	-								

School District No. 54 (Bulkley Valley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2K2T (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year		3,757	95,994	168,482	17,345				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,111,138	93,190	30,229	57,000	11,250	24,000	250,000	19,000	
Other									
	1,111,138	93,190	30,229	57,000	11,250	24,000	250,000	19,000	
Less: Allocated to Revenue									
Deferred Revenue, end of year		96,947	126,223	37,040	16,370	24,000	250,000	19,000	
		-	-	188,442	12,225	-	-	-	
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,111,138	96,947	126,223	37,040	16,370	24,000	250,000	19,000	
Federal Grants									
Other Revenue									
	1,111,138	96,947	126,223	37,040	16,370	24,000	250,000	19,000	
Expenses									
Salaries									
Teachers									
Educational Assistants	895,356	36,121			3,000	4,535		13,612	
Support Staff			80,000						
Other Professionals						3,968			
Substitutes				4,000	6,000				
Employee Benefits	895,356	36,121	80,000	4,000	9,000	8,503		13,612	
Services and Supplies	215,782	9,392	21,600	1,040	2,370	2,257	250,000	3,675	
	1,111,138	51,434	24,623	32,000	5,000	13,240	250,000	1,713	
		96,947	126,223	37,040	16,370	24,000	250,000	19,000	
Net Revenue (Expense) before Interfund Transfers									
	-	-	-	-	-	-	-	-	
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	

School District No. 54 (Bulkley Valley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	ECL Early Care & Learning \$	MCA Funds \$	Ministry Other \$	TOTAL \$
Deferred Revenue, beginning of year		176,811	43,408	888,882
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	175,000			2,531,984
Other	175,000			102,000
				2,633,984
Less: Allocated to Revenue	175,000		15,000	2,784,651
Deferred Revenue, end of year	-	176,811	28,408	738,215
Revenues				
Provincial Grants - Ministry of Education and Child Care	175,000			2,764,651
Federal Grants			15,000	15,000
Other Revenue				5,000
Expenses				
Salaries	175,000		15,000	2,784,651
Teachers				965,423
Educational Assistants				368,666
Support Staff				134,825
Other Professionals	135,000			138,968
Substitutes				22,331
	135,000			1,630,213
Employee Benefits	35,100			640,526
Services and Supplies	4,900		15,000	384,284
	175,000		15,000	2,655,023
Net Revenue (Expense) before Interfund Transfers	-			129,628
Interfund Transfers				
Tangible Capital Assets Purchased				(129,628)
Net Revenue (Expense)				-

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		25,000	25,000	15,000
Amortization of Deferred Capital Revenue	1,337,914		1,337,914	1,295,719
Total Revenue	1,337,914	25,000	1,362,914	1,310,719
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,517,477		1,517,477	1,467,005
Transportation and Housing	293,575		293,575	289,626
Total Expense	1,811,052	-	1,811,052	1,756,631
Net Revenue (Expense)	(473,138)	25,000	(448,138)	(445,912)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	239,628		239,628	161,659
Local Capital		33,000	33,000	33,000
Total Net Transfers	239,628	33,000	272,628	194,659
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(233,510)	58,000	(175,510)	(251,253)