

Amended Annual Budget

School District No. 73 (Kamloops-Thompson)

June 30, 2022

School District No. 73 (Kamloops-Thompson)

June 30, 2022

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*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. 73 (KAMLOOPS-THOMPSON) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 73 (Kamloops-Thompson) Amended 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 \$211,000,707 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 7th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 7th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 7th DAY OF FEBRUARY, 2022;

(Corporate Seal)

Signature on file

Chairperson of the Board

Signature on file

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops-Thompson) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 7th DAY OF FEBRUARY, 2022.

Signature on file

Secretary Treasurer

School District No. 73 (Kamloops-Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,585.192	14,946.063
Adult	116.500	120.375
Total Ministry Operating Grant Funded FTE's	15,701.692	15,066.438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	184,512,983	180,663,959
Other	55,440	55,040
Tuition	4,922,940	2,666,550
Other Revenue	8,237,996	8,953,859
Rentals and Leases	69,684	77,949
Investment Income	275,500	290,000
Income (Loss) from Investments in Government Business Enterprises	350,000	1,000,000
Amortization of Deferred Capital Revenue	3,273,533	3,043,213
Total Revenue	201,698,076	196,750,570
Expenses		
Instruction	164,340,684	152,804,455
District Administration	6,126,669	5,369,228
Operations and Maintenance	31,580,070	29,222,731
Transportation and Housing	6,024,784	5,692,076
Supplies		9,516,204
Total Expense	208,072,207	202,604,694
Net Revenue (Expense)	(6,374,131)	(5,854,124)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,951,945	4,296,644
Budgeted Surplus (Deficit), for the year	(2,422,186)	(1,557,480)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,422,186)	(1,557,480)
Budgeted Surplus (Deficit), for the year	(2,422,186)	(1,557,480)

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	177,689,088	166,825,745
Special Purpose Funds - Total Expense	21,749,914	27,870,064
Capital Fund - Total Expense	8,633,205	7,908,885
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,928,500	2,305,674
Total Budget Bylaw Amount	211,000,707	204,910,368

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. 73 (Kamloops-Thompson)

Statement 4

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(6,374,131)	(5,854,124)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,928,500)	(2,305,674)
From Deferred Capital Revenue	(13,190,550)	(4,436,332)
Total Acquisition of Tangible Capital Assets	(16,119,050)	(6,742,006)
Amortization of Tangible Capital Assets	5,720,719	5,160,693
Total Effect of change in Tangible Capital Assets	(10,398,331)	(1,581,313)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(16,772,462)	(7,435,437)

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,096,068	2,427,223	32,730,775	42,254,066
Changes for the year				
Net Revenue (Expense) for the year	(3,951,945)		(2,422,186)	(6,374,131)
Net Changes for the year	(3,951,945)	-	(2,422,186)	(6,374,131)
Budgeted Accumulated Surplus (Deficit), end of year	3,144,123	2,427,223	30,308,589	35,879,935

School District No. 73 (Kamloops-Thompson)

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	165,067,531	156,230,000
Other	55,440	55,040
Tuition	4,922,940	2,666,550
Other Revenue	3,371,548	3,249,562
Rentals and Leases	69,684	77,949
Investment Income	250,000	250,000
Total Revenue	173,737,143	162,529,101
Expenses		
Instruction	143,675,413	135,292,873
District Administration	6,126,669	5,369,228
Operations and Maintenance	22,153,040	20,471,568
Transportation and Housing	5,733,966	5,692,076
Total Expense	177,689,088	166,825,745
Net Revenue (Expense)	(3,951,945)	(4,296,644)
Budgeted Prior Year Surplus Appropriation	3,951,945	4,296,644
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops-Thompson)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	165,859,937	152,748,952
ISC/LEA Recovery	(2,608,196)	(2,587,454)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Funding for Graduated Adults	105,000	
Student Transportation Fund	666,817	666,817
Support Staff Benefits Grant		131,810
Teachers' Labour Settlement Funding		3,970,864
Early Career Mentorship Funding		310,000
FSA Scorer Grant	20,194	20,194
Next Generation Network - Self Provisioned Rebate	215,000	215,000
Distributed Learning	229,190	174,228
Early Learning Framework	3,630	3,630
Total Provincial Grants - Ministry of Education	165,067,531	156,230,000
Provincial Grants - Other	55,440	55,040
Tuition		
International and Out of Province Students	4,922,940	2,666,550
Total Tuition	4,922,940	2,666,550
Other Revenues		
Funding from First Nations	2,608,196	2,587,454
Miscellaneous		
Trades and Transitions Program	249,660	249,660
Miscellaneous	513,692	412,448
Total Other Revenue	3,371,548	3,249,562
Rentals and Leases	69,684	77,949
Investment Income	250,000	250,000
Total Operating Revenue	173,737,143	162,529,101

School District No. 73 (Kamloops-Thompson)
 Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	72,112,396	68,658,391
Principals and Vice Principals	10,861,667	10,087,011
Educational Assistants	10,303,692	9,783,283
Support Staff	20,181,333	18,689,355
Other Professionals	4,868,355	4,349,162
Substitutes	6,117,565	5,725,461
Total Salaries	124,445,008	117,292,663
Employee Benefits	27,177,556	26,274,070
Total Salaries and Benefits	151,622,564	143,566,733
Services and Supplies		
Services	5,887,841	4,299,808
Student Transportation	382,531	433,498
Professional Development and Travel	1,992,260	2,076,309
Dues and Fees	135,036	112,886
Insurance	608,237	512,224
Supplies	13,928,162	12,736,081
Utilities	3,132,457	3,088,206
Total Services and Supplies	26,066,524	23,259,012
Total Operating Expense	177,689,088	166,825,745

School District No. 73 (Kamloops-Thompson)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	56,054,168	1,609,136		1,206,538	321,276	3,828,960	63,020,078
1.03 Career Programs	296,939	134,094				22,850	453,883
1.07 Library Services	1,889,608	134,094		1,412,124		194,322	3,630,148
1.08 Counselling	1,799,626			584,327		151,281	2,535,234
1.10 Special Education	7,603,423	402,284	8,411,911	97,388		984,078	17,499,084
1.30 English Language Learning	269,944			26,800		19,011	315,755
1.31 Indigenous Education	1,517,169	119,280	1,891,781		630,380	150,000	4,308,610
1.41 School Administration		7,792,307		1,168,654		161,454	9,122,415
1.60 Summer School	92,756						92,756
1.61 Continuing Education	449,907	402,284		97,388		41,588	991,167
1.62 International and Out of Province Students	809,832	134,094			60,000		1,062,897
1.64 Other	1,329,024	134,094		76,542		98,750	1,638,410
Total Function 1	72,112,396	10,861,667	10,303,692	4,669,761	1,011,656	5,711,265	104,670,437
4 District Administration							
4.11 Educational Administration				426,106	982,075		1,408,181
4.40 School District Governance					223,587		223,587
4.41 Business Administration				821,102	1,496,838		2,317,940
Total Function 4	-	-	-	1,247,208	2,702,500	-	3,949,708
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				77,007	592,671		669,678
5.50 Maintenance Operations				10,088,272	343,351	235,000	10,666,623
5.52 Maintenance of Grounds				1,170,853		21,300	1,192,153
5.56 Utilities							-
Total Function 5	-	-	-	11,336,132	936,022	256,300	12,528,454
7 Transportation and Housing							
7.41 Transportation and Housing Administration				130,519	218,177		348,696
7.70 Student Transportation				2,797,713		150,000	2,947,713
Total Function 7	-	-	-	2,928,232	218,177	150,000	3,296,409
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	72,112,396	10,861,667	10,303,692	20,181,333	4,868,355	6,117,565	124,445,008

School District No. 73 (Kamloops-Thompson)

Amended 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 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	63,020,078	14,199,405	77,219,483	7,670,923	84,890,406	81,747,090
1.03 Career Programs	453,883	97,450	551,333		551,333	536,913
1.07 Library Services	3,630,148	819,909	4,450,057	352,060	4,802,117	4,541,465
1.08 Counselling	2,535,234	573,916	3,109,150	500	3,109,650	3,079,249
1.10 Special Education	17,499,084	4,081,440	21,580,524	1,838,603	23,419,127	23,035,805
1.30 English Language Learning	315,755	65,077	380,832		380,832	353,631
1.31 Indigenous Education	4,308,610	547,572	4,856,182	1,168,468	6,024,650	5,035,168
1.41 School Administration	9,122,415	1,780,359	10,902,774	539,264	11,442,038	10,469,866
1.60 Summer School	92,756	18,552	111,308		111,308	118,312
1.61 Continuing Education	991,167	209,403	1,200,570	911,817	2,112,387	2,000,461
1.62 International and Out of Province Students	1,062,897	221,096	1,283,993	3,358,947	4,642,940	2,459,691
1.64 Other	1,638,410	364,608	2,003,018	185,607	2,188,625	1,915,222
Total Function 1	104,670,437	22,978,787	127,649,224	16,026,189	143,675,413	135,292,873
4 District Administration						
4.11 Educational Administration	1,408,181	196,931	1,605,112	364,552	1,969,664	1,856,577
4.40 School District Governance	223,587	22,273	245,860	324,250	570,110	403,825
4.41 Business Administration	2,317,940	457,969	2,775,909	810,986	3,586,895	3,108,826
Total Function 4	3,949,708	677,173	4,626,881	1,499,788	6,126,669	5,369,228
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	669,678	126,477	796,155	525,763	1,321,918	1,322,071
5.50 Maintenance Operations	10,666,623	2,453,792	13,120,415	2,525,972	15,646,387	14,091,739
5.52 Maintenance of Grounds	1,192,153	309,348	1,501,501	550,777	2,052,278	1,969,552
5.56 Utilities	-	-	-	3,132,457	3,132,457	3,088,206
Total Function 5	12,528,454	2,889,617	15,418,071	6,734,969	22,153,040	20,471,568
7 Transportation and Housing						
7.41 Transportation and Housing Administration	348,696	56,503	405,199	191,921	597,120	585,937
7.70 Student Transportation	2,947,713	575,476	3,523,189	1,613,657	5,136,846	5,106,139
Total Function 7	3,296,409	631,979	3,928,388	1,805,578	5,733,966	5,692,076
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	124,445,008	27,177,556	151,622,564	26,066,524	177,689,088	166,825,745

School District No. 73 (Kamloops-Thompson)

Schedule 3

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

	<u>2022 Amended Annual Budget</u>	<u>2021 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,532,966	21,685,767
Other Revenue	4,866,448	5,184,297
Investment Income	500	
Income (Loss) from Investments in Government Business Enterprises	350,000	1,000,000
Total Revenue	<u>21,749,914</u>	<u>27,870,064</u>
Expenses		
Instruction	20,665,271	17,511,582
Operations and Maintenance	793,825	842,278
Transportation and Housing	290,818	
Supplies		9,516,204
Total Expense	<u>21,749,914</u>	<u>27,870,064</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	106,777		90,921	2,660,028					649,296
Add: Restricted Grants									
Provincial Grants - Ministry of Education	687,048	560,618	25,000	3,972,800		224,000	110,300	188,022	1,619,927
Other			500						
Investment Income			25,500	3,972,800		224,000	110,300	188,022	1,619,927
Less: Allocated to Revenue	793,825	560,618	25,500	3,926,900		224,000	110,300	188,022	1,919,223
Recovered									
Deferred Revenue, end of year	-	-	90,921	2,705,928	-	-	-	-	350,000
Revenues									
Provincial Grants - Ministry of Education	793,825	560,618	25,000	3,926,900		224,000	110,300	188,022	1,919,223
Other Revenue			500						
Investment Income			25,500	3,926,900		224,000	110,300	188,022	1,919,223
Income (Loss) from Investments in Government Business Enterprises	793,825	560,618	25,500	3,926,900	350,000	224,000	110,300	188,022	1,919,223
Expenses									
Salaries									
Teachers								35,890	948,806
Principals and Vice Principals		474,070				150,800			13,756
Support Staff									10,000
Substitutes		474,070				150,800		35,890	972,562
Employee Benefits		86,548				51,420	110,300	6,110	252,347
Services and Supplies	793,825		25,500	3,926,900	350,000	21,780	110,300	146,022	694,314
	793,825	560,618	25,500	3,926,900	350,000	224,000	110,300	188,022	1,919,223
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School/ Restart: Health & Safety Grant	Seamless Day Kindergarten	JustB4 Preschool
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			12,772	120,068	44,739	4,286			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	463,687	11,085,018	75,505	170,750	140,482	25,750	389,629	50,000	25,000
Other									
Investment Income									
Less: Allocated to Revenue									
Recovered	463,687	11,085,018	75,505	170,750	140,482	25,750	389,629	50,000	25,000
Deferred Revenue, end of year	-	-	12,772	-	-	30,036	389,629	50,000	25,000
Revenues									
Provincial Grants - Ministry of Education	463,687	11,085,018	75,505	290,818	185,221	30,036	389,629	50,000	25,000
Other Revenue									
Investment Income									
Income (Loss) from Investments in Government Business Enterprise:									
Expenses									
Salaries									
Teachers		9,073,161							
Principals and Vice Principals	34,500								
Support Staff	80,520								
Substitutes	284,897		59,649						13,500
Employee Benefits	399,917	9,073,161	59,649	-	-	-	-	25,000	13,500
Services and Supplies	63,770	2,011,857	15,856	290,818	185,221	30,036	389,629	6,910	3,397
	463,687	11,085,018	75,505	290,818	185,221	30,036	389,629	50,000	25,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Provincial Resource Program	Early Learning	BCLCA/ E-Learning	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		6,340	1,206	1,531,380	5,227,813
Add: Restricted Grants					
Provincial Grants - Ministry of Education	134,518			750,000	15,950,254
Other					4,747,800
Investment Income	134,518	-	-	750,000	20,698,554
Less: Allocated to Revenue Recovered	134,518	6,340	1,206	914,548	21,399,914
Deferred Revenue, end of year	-	-	-	1,366,832	4,513,681
Revenues					
Provincial Grants - Ministry of Education	134,518	6,340	1,206	914,548	16,532,966
Other Revenue					4,866,448
Investment Income					500
Income (Loss) from Investments in Government Business Enterprise:	134,518	6,340	1,206	914,548	350,000
Expenses					
Salaries					
Teachers	101,358			71,250	10,230,465
Principals and Vice Principals					34,500
Support Staff				73,986	831,632
Substitutes	101,358	-	-	9,763	364,309
Employee Benefits	23,196			12,270	2,533,681
Services and Supplies	9,964	6,340	1,206	747,279	7,755,327
Net Revenue (Expense)	134,518	6,340	1,206	914,548	21,749,914
	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,912,486		2,912,486	2,748,192
Other Revenue			-	520,000
Investment Income		25,000	25,000	40,000
Amortization of Deferred Capital Revenue	3,273,533		3,273,533	3,043,213
Total Revenue	6,186,019	25,000	6,211,019	6,351,405
Expenses				
Operations and Maintenance	2,912,486		2,912,486	2,748,192
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,720,719		5,720,719	5,160,693
Total Expense	8,633,205	-	8,633,205	7,908,885
Net Revenue (Expense)	(2,447,186)	25,000	(2,422,186)	(1,557,480)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(220,044)	220,044	-	
Tangible Capital Assets Purchased from Local Capital	2,928,500	(2,928,500)	-	
Total Other Adjustments to Fund Balances	2,708,456	(2,708,456)	-	
Budgeted Surplus (Deficit), for the year	261,270	(2,683,456)	(2,422,186)	(1,557,480)