

Amended Annual Budget

School District No. 73 (Kamloops-Thompson)

June 30, 2023

School District No. 73 (Kamloops-Thompson)

June 30, 2023

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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 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. 73 (Kamloops-Thompson) 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 \$223,530,236 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 27th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2023;

(Corporate Seal)

Heather Grieve

Chairperson of the Board

Trina Cassidy

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops-Thompson) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 27th DAY OF FEBRUARY, 2023.

Trina Cassidy

Secretary Treasurer

School District No. 73 (Kamloops-Thompson)

Statement 2

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	15,782,125	15,585,192
Adult	118,875	116,500
Total Ministry Operating Grant Funded FTE's	15,901,000	15,701,692
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	196,262,053	184,512,983
Other	55,440	55,440
Tuition	4,956,850	4,922,940
Other Revenue	9,746,829	8,237,996
Rentals and Leases	53,365	69,684
Investment Income	610,500	275,500
Income (Loss) from Investments in Government Business Enterprises	121,875	350,000
Amortization of Deferred Capital Revenue	4,074,617	3,273,533
Total Revenue	215,881,529	201,698,076
Expenses		
Instruction	175,607,253	164,340,684
District Administration	6,354,853	6,126,669
Operations and Maintenance	33,585,163	31,580,070
Transportation and Housing	6,496,120	6,024,784
Total Expense	222,043,389	208,072,207
Net Revenue (Expense)	(6,161,860)	(6,374,131)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,716,227	3,951,945
Budgeted Surplus (Deficit), for the year	(2,445,633)	(2,422,186)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	121,875	
Capital Fund Surplus (Deficit)	(2,567,508)	(2,422,186)
Budgeted Surplus (Deficit), for the year	(2,445,633)	(2,422,186)

School District No. 73 (Kamloops-Thompson)

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	186,336,184	177,689,088
Special Purpose Funds - Total Expense	26,157,530	21,749,914
Capital Fund - Total Expense	9,549,675	8,633,205
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,486,847	2,928,500
Total Budget Bylaw Amount	223,530,236	211,000,707

Approved by the Board

<i>Heather Grieve</i>	<i>February 27, 2023</i>
Signature of the Chairperson of the Board of Education	Date Signed
<i>Dr. Rhonda Nixon</i>	<i>February 27, 2023</i>
Signature of the Superintendent	Date Signed
<i>Trina Cassidy</i>	<i>February 27, 2023</i>
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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(6,161,860)</u>	<u>(6,374,131)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,486,847)	(2,928,500)
From Deferred Capital Revenue	<u>(25,329,115)</u>	<u>(13,190,550)</u>
Total Acquisition of Tangible Capital Assets	<u>(26,815,962)</u>	<u>(16,119,050)</u>
Amortization of Tangible Capital Assets	<u>6,652,125</u>	<u>5,720,719</u>
Total Effect of change in Tangible Capital Assets	<u>(20,163,837)</u>	<u>(10,398,331)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(26,325,697)</u>	<u>(16,772,462)</u>

School District No. 73 (Kamloops-Thompson)

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	6,636,757	2,344,375	30,792,646	39,773,778
Changes for the year				
Net Revenue (Expense) for the year	(3,716,227)	121,875	(2,567,508)	(6,161,860)
Net Changes for the year	<u>(3,716,227)</u>	<u>121,875</u>	<u>(2,567,508)</u>	<u>(6,161,860)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>2,920,530</u>	<u>2,466,250</u>	<u>28,225,138</u>	<u>33,611,918</u>

School District No. 73 (Kamloops-Thompson)

Schedule 2

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	173,133,015	165,067,531
Other	55,440	55,440
Tuition	4,956,850	4,922,940
Other Revenue	3,821,287	3,371,548
Rentals and Leases	53,365	69,684
Investment Income	600,000	250,000
Total Revenue	<u>182,619,957</u>	<u>173,737,143</u>
Expenses		
Instruction	150,625,543	143,675,413
District Administration	6,354,853	6,126,669
Operations and Maintenance	23,188,053	22,153,040
Transportation and Housing	6,167,735	5,733,966
Total Expense	<u>186,336,184</u>	<u>177,689,088</u>
Net Revenue (Expense)	<u>(3,716,227)</u>	<u>(3,951,945)</u>
Budgeted Prior Year Surplus Appropriation	<u>3,716,227</u>	<u>3,951,945</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 73 (Kamloops-Thompson)

Schedule 2A

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	169,632,769	165,859,937
ISC/LEA Recovery	(2,824,922)	(2,608,196)
Other Ministry of Education and Child Care Grants		
Pay Equity	575,959	575,959
Funding for Graduated Adults	105,000	105,000
Student Transportation Fund	666,817	666,817
Support Staff Benefits Grant	190,000	
FSA Scorer Grant	17,944	20,194
Early Learning Framework (ELF) Implementation	2,293	3,630
Next Generation Network - Self Provisioned Rebate	215,000	215,000
Distributed Learning		229,190
Labour Settlement Funding	4,552,155	
Total Provincial Grants - Ministry of Education and Child Care	173,133,015	165,067,531
Provincial Grants - Other	55,440	55,440
Tuition		
International and Out of Province Students	4,956,850	4,922,940
Total Tuition	4,956,850	4,922,940
Other Revenues		
Funding from First Nations	2,824,922	2,608,196
Miscellaneous		
Career Development Program	188,750	249,660
Miscellaneous	807,615	513,692
Total Other Revenue	3,821,287	3,371,548
Rentals and Leases	53,365	69,684
Investment Income	600,000	250,000
Total Operating Revenue	182,619,957	173,737,143

School District No. 73 (Kamloops-Thompson)

Schedule 2B

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	77,777,767	72,112,396
Principals and Vice Principals	11,666,276	10,861,667
Educational Assistants	9,849,561	10,303,692
Support Staff	20,474,811	20,181,333
Other Professionals	5,291,272	4,868,355
Substitutes	6,423,919	6,117,565
Total Salaries	131,483,606	124,445,008
Employee Benefits	28,968,246	27,177,556
Total Salaries and Benefits	160,451,852	151,622,564
Services and Supplies		
Services	5,525,425	5,887,841
Student Transportation	611,753	382,531
Professional Development and Travel	1,945,601	1,992,260
Dues and Fees	133,036	135,036
Insurance	547,049	608,237
Supplies	13,947,511	13,928,162
Utilities	3,173,957	3,132,457
Total Services and Supplies	25,884,332	26,066,524
Total Operating Expense	186,336,184	177,689,088

School District No. 73 (Kamloops-Thompson)

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	61,398,756	1,690,830		1,290,910	334,256	4,121,222	68,835,974
1.03 Career Programs	321,531	140,902				23,319	485,752
1.07 Library Services	2,046,104	140,902		1,368,490		198,971	3,754,467
1.08 Counselling	1,948,670			573,462		155,314	2,677,446
1.10 Special Education	8,233,133	422,707	8,297,306	81,240		994,979	18,029,365
1.30 English Language Learning	292,301					19,480	311,781
1.31 Indigenous Education	1,096,264	112,280	1,552,255	26,265	781,428	165,000	3,733,492
1.41 School Administration		8,454,144		1,099,135		162,181	9,715,460
1.60 Summer School	95,648	-				-	95,648
1.61 Continuing Education	487,167	422,707		95,577		42,380	1,047,831
1.62 International and Out of Province Students	640,274	140,902		47,788	135,000	46,681	1,010,645
1.64 Other	1,217,919	140,902		75,119		86,392	1,520,332
Total Function 1	77,777,767	11,666,276	9,849,561	4,657,986	1,250,684	6,015,919	111,218,193
4 District Administration							
4.11 Educational Administration				418,459	1,044,476		1,462,935
4.40 School District Governance					232,000		232,000
4.41 Business Administration				827,929	1,436,968		2,264,897
Total Function 4	-	-	-	1,246,388	2,713,444	-	3,959,832
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				111,391	734,760		846,151
5.50 Maintenance Operations				10,244,559	359,840	235,000	10,839,399
5.52 Maintenance of Grounds				1,172,106		23,000	1,195,106
5.56 Utilities							-
Total Function 5	-	-	-	11,528,056	1,094,600	258,000	12,880,656
7 Transportation and Housing							
7.41 Transportation and Housing Administration				130,660	232,544	150,000	513,204
7.70 Student Transportation				2,911,721			2,911,721
Total Function 7	-	-	-	3,042,381	232,544	150,000	3,424,925
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	77,777,767	11,666,276	9,849,561	20,474,811	5,291,272	6,423,919	131,483,606

School District No. 73 (Kamloops-Thompson)

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	68,835,974	15,262,304	84,098,278	6,209,958	90,308,236	84,890,406
1.03 Career Programs	485,752	107,643	593,395		593,395	551,333
1.07 Library Services	3,754,467	831,990	4,586,457	375,686	4,962,143	4,802,117
1.08 Counselling	2,677,446	593,323	3,270,769		3,270,769	3,109,650
1.10 Special Education	18,029,365	3,995,308	22,024,673	1,860,574	23,885,247	23,419,127
1.30 English Language Learning	311,781	69,091	380,872		380,872	380,832
1.31 Indigenous Education	3,733,492	650,557	4,384,049	1,906,579	6,290,628	6,024,650
1.41 School Administration	9,715,460	2,152,946	11,868,406	395,570	12,263,976	11,442,038
1.60 Summer School	95,648	21,196	116,844	-	116,844	111,308
1.61 Continuing Education	1,047,831	232,200	1,280,031	824,722	2,104,753	2,112,387
1.62 International and Out of Province Students	1,010,645	223,959	1,234,604	3,172,171	4,406,775	4,642,940
1.64 Other	1,520,332	336,906	1,857,238	184,667	2,041,905	2,188,625
Total Function 1	111,218,193	24,477,423	135,695,616	14,929,927	150,625,543	143,675,413
4 District Administration						
4.11 Educational Administration	1,462,935	324,187	1,787,122	318,274	2,105,396	1,969,664
4.40 School District Governance	232,000	51,412	283,412	182,250	465,662	570,110
4.41 Business Administration	2,264,897	501,902	2,766,799	1,016,996	3,783,795	3,586,895
Total Function 4	3,959,832	877,501	4,837,333	1,517,520	6,354,853	6,126,669
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	846,151	187,508	1,033,659	468,542	1,502,201	1,321,918
5.50 Maintenance Operations	10,839,399	2,402,013	13,241,412	3,217,764	16,459,176	15,646,387
5.52 Maintenance of Grounds	1,195,106	264,836	1,459,942	600,777	2,060,719	2,052,278
5.56 Utilities	-	-	-	3,165,957	3,165,957	3,132,457
Total Function 5	12,880,656	2,854,357	15,735,013	7,453,040	23,188,053	22,153,040
7 Transportation and Housing						
7.41 Transportation and Housing Administration	513,204	80,487	593,691	191,591	785,282	597,120
7.70 Student Transportation	2,911,721	678,478	3,590,199	1,792,254	5,382,453	5,136,846
Total Function 7	3,424,925	758,965	4,183,890	1,983,845	6,167,735	5,733,966
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	131,483,606	28,968,246	160,451,852	25,884,332	186,336,184	177,689,088

School District No. 73 (Kamloops-Thompson)

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	20,231,488	16,532,966
Other Revenue	5,925,542	4,866,448
Investment Income	500	500
Income (Loss) from Investments in Government Business Enterprises	121,875	350,000
Total Revenue	<u>26,279,405</u>	<u>21,749,914</u>
Expenses		
Instruction	24,981,710	20,665,271
Operations and Maintenance	847,435	793,825
Transportation and Housing	328,385	290,818
Total Expense	<u>26,157,530</u>	<u>21,749,914</u>
Budgeted Surplus (Deficit), for the year	<u>121,875</u>	-

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	145,451		109,344		2,950,399			35,340	26,427
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	701,984	587,432		138,440			224,000	85,750	196,408
Other			25,000		4,141,321				
Investment Income			500						
	701,984	587,432	25,500	138,440	4,141,321	-	224,000	85,750	196,408
Less: Allocated to Revenue	847,435	587,432	35,500	138,440	4,639,336		224,000	121,090	222,835
Recovered									
Deferred Revenue, end of year	-	-	99,344	-	2,452,384	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	847,435	587,432		138,440			224,000	121,090	222,835
Other Revenue			35,000		4,639,336				
Investment Income			500						
Income (Loss) from Investments in Government Business Enterprises						121,875			
	847,435	587,432	35,500	138,440	4,639,336	121,875	224,000	121,090	222,835
Expenses									
Salaries									
Teachers				105,282					65,500
Principals and Vice Principals									
Educational Assistants		481,700					148,000		
Support Staff									
Substitutes									
	-	481,700	-	105,282	-	-	148,000	-	65,500
Employee Benefits		105,732		23,196			49,000		13,755
Services and Supplies	847,435		35,500	9,962	4,639,336		27,000	121,090	143,580
	847,435	587,432	35,500	138,440	4,639,336	-	224,000	121,090	222,835
Net Revenue (Expense)	-	-	-	-	-	121,875	-	-	-

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	CommunityLINK	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	Seamless Day Kindergarten	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	651,296			41,225	146,079	167,218	15,022		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,640,492	481,029	12,758,306	61,627	182,306	51,000	6,750	55,400	1,656,248
Other									
Investment Income									
	1,640,492	481,029	12,758,306	61,627	182,306	51,000	6,750	55,400	1,656,248
Less: Allocated to Revenue	2,291,788	481,029	12,758,306	53,401	328,385	218,218	21,772	55,400	1,656,248
Recovered				49,451					
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,291,788	481,029	12,758,306	53,401	328,385	218,218	21,772	55,400	1,656,248
Other Revenue									
Investment Income									
Income (Loss) from Investments in Government Business Enterprises									
	2,291,788	481,029	12,758,306	53,401	328,385	218,218	21,772	55,400	1,656,248
Expenses									
Salaries									
Teachers	1,518,365		10,083,662						
Principals and Vice Principals		34,500							
Educational Assistants									
Support Staff		80,520						36,000	
Substitutes		298,397		42,720		100,000	8,000	2,500	
	1,518,365	413,417	10,083,662	42,720	-	100,000	8,000	38,500	-
Employee Benefits	334,065	67,612	2,674,644	10,681		21,000	1,600	7,200	
Services and Supplies	439,358				328,385	97,218	12,172	9,700	1,656,248
	2,291,788	481,029	12,758,306	53,401	328,385	218,218	21,772	55,400	1,656,248
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Contributor Restricted	BCLCA/ E-Learning	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	6,709			1,976,104	1,206	6,271,820
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000			19,046,172
Other				1,150,000		5,316,321
Investment Income						500
	25,000	19,000	175,000	1,150,000	-	24,362,993
Less: Allocated to Revenue	31,709	19,000	175,000	1,250,000	1,206	26,157,530
Recovered						49,451
Deferred Revenue, end of year	-	-	-	1,876,104	-	4,427,832
Revenues						
Provincial Grants - Ministry of Education and Child Care	31,709	19,000	175,000			20,231,488
Other Revenue				1,250,000	1,206	5,925,542
Investment Income						500
Income (Loss) from Investments in Government Business Enterprises						121,875
	31,709	19,000	175,000	1,250,000	1,206	26,279,405
Expenses						
Salaries						
Teachers				75,000		11,847,809
Principals and Vice Principals			149,800			184,300
Educational Assistants						629,700
Support Staff	15,000			55,000		186,520
Substitutes						451,617
	15,000	-	149,800	130,000	-	13,299,946
Employee Benefits	3,150		25,200	26,000		3,362,835
Services and Supplies	13,559	19,000		1,094,000	1,206	9,494,749
	31,709	19,000	175,000	1,250,000	1,206	26,157,530
Net Revenue (Expense)	-	-	-	-	-	121,875

School District No. 73 (Kamloops-Thompson)

Schedule 4

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				
Provincial Grants				
Ministry of Education and Child Care	2,897,550		2,897,550	2,912,486
Investment Income		10,000	10,000	25,000
Amortization of Deferred Capital Revenue	4,074,617		4,074,617	3,273,533
Total Revenue	6,972,167	10,000	6,982,167	6,211,019
Expenses				
Operations and Maintenance	2,897,550		2,897,550	2,912,486
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,652,125		6,652,125	5,720,719
Total Expense	9,549,675	-	9,549,675	8,633,205
Net Revenue (Expense)	(2,577,508)	10,000	(2,567,508)	(2,422,186)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,486,847	(1,486,847)	-	
Total Other Adjustments to Fund Balances	1,486,847	(1,486,847)	-	
Budgeted Surplus (Deficit), for the year	(1,090,661)	(1,476,847)	(2,567,508)	(2,422,186)