

Annual Budget

School District No. 73 (Kamloops-Thompson)

June 30, 2022

School District No. 73 (Kamloops-Thompson)

June 30, 2022

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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. 73 (KAMLOOPS-THOMPSON) (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. 73 (Kamloops-Thompson) 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 \$197,903,177 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 26th DAY OF APRIL, 2021;

READ A SECOND TIME THE 26th DAY OF APRIL, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF APRIL, 2021;

(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) Annual Budget Bylaw 2021/2022, adopted by the Board the 26th DAY OF APRIL, 2021.

Signature on File

Secretary Treasurer

School District No. 73 (Kamloops-Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,975,750	14,946,063
Adult	120,375	120,375
Total Ministry Operating Grant Funded FTE's	15,096,125	15,066,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	176,165,640	180,663,959
Other	55,040	55,040
Tuition	3,792,500	2,666,550
Other Revenue	8,531,214	8,953,859
Rentals and Leases	69,684	77,949
Investment Income	290,000	290,000
Income (Loss) from Investments in Government Business Enterprises	400,000	1,000,000
Amortization of Deferred Capital Revenue	3,244,874	3,043,213
Total Revenue	192,548,952	196,750,570
Expenses		
Instruction	146,853,859	152,804,455
District Administration	5,976,978	5,369,228
Operations and Maintenance	30,623,440	29,222,731
Transportation and Housing	5,840,777	5,692,076
Supplies	6,373,123	9,516,204
Total Expense	195,668,177	202,604,694
Net Revenue (Expense)	(3,119,225)	(5,854,124)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,245,711	4,296,644
Budgeted Surplus (Deficit), for the year	(1,873,514)	(1,557,480)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,873,514)	(1,557,480)
Budgeted Surplus (Deficit), for the year	(1,873,514)	(1,557,480)

School District No. 73 (Kamloops-Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	168,859,379	166,825,745
Special Purpose Funds - Total Expense	18,822,218	27,870,064
Capital Fund - Total Expense	7,986,580	7,908,885
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,235,000	2,305,674
Total Budget Bylaw Amount	197,903,177	204,910,368

Approved by the Board

Signature on File

April 26, 2021

Signature of the Chairperson of the Board of Education

Date Signed

Signature on File

April 26, 2021

Signature of the Superintendent

Date Signed

Signature on File

April 26, 2021

Signature of the Secretary Treasurer

Date Signed

School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,119,225)</u>	<u>(5,854,124)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,235,000)	(2,305,674)
From Deferred Capital Revenue	(1,470,000)	(4,436,332)
Total Acquisition of Tangible Capital Assets	<u>(3,705,000)</u>	<u>(6,742,006)</u>
Amortization of Tangible Capital Assets	<u>5,238,388</u>	<u>5,160,693</u>
Total Effect of change in Tangible Capital Assets	<u>1,533,388</u>	<u>(1,581,313)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,585,837)</u>	<u>(7,435,437)</u>

School District No. 73 (Kamloops-Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	160,279,230	156,230,000
Other	55,040	55,040
Tuition	3,792,500	2,666,550
Other Revenue	3,167,214	3,249,562
Rentals and Leases	69,684	77,949
Investment Income	250,000	250,000
Total Revenue	167,613,668	162,529,101
Expenses		
Instruction	135,106,616	135,292,873
District Administration	5,976,978	5,369,228
Operations and Maintenance	21,935,008	20,471,568
Transportation and Housing	5,840,777	5,692,076
Total Expense	168,859,379	166,825,745
Net Revenue (Expense)	(1,245,711)	(4,296,644)
Budgeted Prior Year Surplus Appropriation	1,245,711	4,296,644
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops-Thompson)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	161,018,119	152,748,952
ISC/LEA Recovery	(2,587,454)	(2,587,454)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
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
Foundation Skills Assessment	20,194	20,194
Next Generation Network - Self Provisioned Rebate	215,000	215,000
Other Ministry of Education Grants	370,595	177,858
Total Provincial Grants - Ministry of Education	<u>160,279,230</u>	<u>156,230,000</u>
Provincial Grants - Other	<u>55,040</u>	<u>55,040</u>
Tuition		
International and Out of Province Students	3,792,500	2,666,550
Total Tuition	<u>3,792,500</u>	<u>2,666,550</u>
Other Revenues		
Funding from First Nations	2,587,454	2,587,454
Miscellaneous		
Trades and Transitions Program	249,660	249,660
Miscellaneous	330,100	412,448
Total Other Revenue	<u>3,167,214</u>	<u>3,249,562</u>
Rentals and Leases	<u>69,684</u>	<u>77,949</u>
Investment Income	<u>250,000</u>	<u>250,000</u>
Total Operating Revenue	<u><u>167,613,668</u></u>	<u><u>162,529,101</u></u>

School District No. 73 (Kamloops-Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	69,170,794	68,658,391
Principals and Vice Principals	11,029,788	10,087,011
Educational Assistants	9,830,417	9,783,283
Support Staff	19,901,636	18,689,355
Other Professionals	4,429,193	4,349,162
Substitutes	5,741,577	5,725,461
Total Salaries	<u>120,103,405</u>	<u>117,292,663</u>
Employee Benefits	<u>26,952,407</u>	<u>26,274,070</u>
Total Salaries and Benefits	<u>147,055,812</u>	<u>143,566,733</u>
Services and Supplies		
Services	4,051,869	4,299,808
Student Transportation	382,531	433,498
Professional Development and Travel	2,330,116	2,076,309
Dues and Fees	128,436	112,886
Insurance	421,724	512,224
Supplies	11,334,684	12,736,081
Utilities	3,154,207	3,088,206
Total Services and Supplies	<u>21,803,567</u>	<u>23,259,012</u>
Total Operating Expense	<u>168,859,379</u>	<u>166,825,745</u>

School District No. 73 (Kamloops-Thompson)

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	54,755,078	1,586,215		1,136,172	481,914	3,679,100	61,638,479
1.03 Career Programs	292,863	137,932				21,169	451,964
1.07 Library Services	1,863,676	137,932		1,350,386		185,111	3,537,105
1.08 Counselling	1,774,929			577,396		143,890	2,496,215
1.10 Special Education	7,499,077	344,829	8,303,557	81,798		947,092	17,176,353
1.30 English Language Learning	266,239					17,807	284,046
1.31 Indigenous Education	528,000	133,183	1,526,860	26,800	417,027	40,000	2,671,870
1.41 School Administration		8,000,038		1,106,676		140,024	9,246,738
1.60 Summer School	54,680						54,680
1.61 Continuing Education	443,733	413,795		96,233		38,621	992,382
1.62 International and Out of Province Students	583,188	137,932		48,116		42,686	811,922
1.64 Other	1,109,331	137,932		75,634		79,077	1,401,974
Total Function 1	69,170,794	11,029,788	9,830,417	4,499,211	898,941	5,334,577	100,763,728
4 District Administration							
4.11 Educational Administration				426,174	798,803		1,224,977
4.40 School District Governance					223,580		223,580
4.41 Business Administration				768,690	1,356,398		2,125,088
Total Function 4	-	-	-	1,194,864	2,378,781	-	3,573,645
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				77,020	592,671		669,691
5.50 Maintenance Operations				10,030,811	340,623	235,000	10,606,434
5.52 Maintenance of Grounds				1,171,032		22,000	1,193,032
5.56 Utilities							-
Total Function 5	-	-	-	11,278,863	933,294	257,000	12,469,157
7 Transportation and Housing							
7.41 Transportation and Housing Administration				130,538	218,177		348,715
7.70 Student Transportation				2,798,160		150,000	2,948,160
Total Function 7	-	-	-	2,928,698	218,177	150,000	3,296,875
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	69,170,794	11,029,788	9,830,417	19,901,636	4,429,193	5,741,577	120,103,405

School District No. 73 (Kamloops-Thompson)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	61,638,479	13,835,863	75,474,342	4,740,183	80,214,525	81,747,090
1.03 Career Programs	451,964	101,127	553,091	31,500	584,591	536,913
1.07 Library Services	3,537,105	791,428	4,328,533	296,761	4,625,294	4,541,465
1.08 Counselling	2,496,215	558,529	3,054,744	500	3,055,244	3,079,249
1.10 Special Education	17,176,353	3,843,209	21,019,562	1,805,464	22,825,026	23,035,805
1.30 English Language Learning	284,046	63,556	347,602		347,602	353,631
1.31 Indigenous Education	2,671,870	657,315	3,329,185	816,500	4,145,685	5,035,168
1.41 School Administration	9,246,738	2,068,958	11,315,696	547,854	11,863,550	10,469,866
1.60 Summer School	54,680	15,432	70,112		70,112	118,312
1.61 Continuing Education	992,382	222,046	1,214,428	741,144	1,955,572	2,000,461
1.62 International and Out of Province Students	811,922	181,668	993,590	2,518,910	3,512,500	2,459,691
1.64 Other	1,401,974	313,692	1,715,666	191,249	1,906,915	1,915,222
Total Function 1	100,763,728	22,652,823	123,416,551	11,690,065	135,106,616	135,292,873
4 District Administration						
4.11 Educational Administration	1,224,977	274,089	1,499,066	399,492	1,898,558	1,856,577
4.40 School District Governance	223,580	22,350	245,930	167,250	413,180	403,825
4.41 Business Administration	2,125,088	475,490	2,600,578	1,064,662	3,665,240	3,108,826
Total Function 4	3,573,645	771,929	4,345,574	1,631,404	5,976,978	5,369,228
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	669,691	149,844	819,535	448,232	1,267,767	1,322,071
5.50 Maintenance Operations	10,606,434	2,373,193	12,979,627	2,480,907	15,460,534	14,091,739
5.52 Maintenance of Grounds	1,193,032	266,941	1,459,973	550,777	2,010,750	1,969,552
5.56 Utilities	-	-	-	3,195,957	3,195,957	3,088,206
Total Function 5	12,469,157	2,789,978	15,259,135	6,675,873	21,935,008	20,471,568
7 Transportation and Housing						
7.41 Transportation and Housing Administration	348,715	78,025	426,740	186,421	613,161	585,937
7.70 Student Transportation	2,948,160	659,652	3,607,812	1,619,804	5,227,616	5,106,139
Total Function 7	3,296,875	737,677	4,034,552	1,806,225	5,840,777	5,692,076
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	120,103,405	26,952,407	147,055,812	21,803,567	168,859,379	166,825,745

School District No. 73 (Kamloops-Thompson)

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

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	13,138,218	21,685,767
Other Revenue	5,284,000	5,184,297
Income (Loss) from Investments in Government Business Enterprises	400,000	1,000,000
Total Revenue	18,822,218	27,870,064
Expenses		
Instruction	11,747,243	17,511,582
Operations and Maintenance	701,852	842,278
Supplies	6,373,123	9,516,204
Total Expense	18,822,218	27,870,064
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops-Thompson)

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			87,918	2,756,163					300,406
Add: Restricted Grants									
Provincial Grants - Ministry of Education	701,852	560,618				224,000	80,850	197,147	1,619,927
Other			14,000	4,250,000					
	701,852	560,618	14,000	4,250,000	-	224,000	80,850	197,147	1,619,927
Less: Allocated to Revenue	701,852	560,618	14,000	4,250,000		224,000	80,850	197,147	1,619,927
Deferred Revenue, end of year	-	-	87,918	2,756,163	-	-	-	-	300,406
Revenues									
Provincial Grants - Ministry of Education	701,852	560,618				224,000	80,850	197,147	1,619,927
Other Revenue			14,000	4,250,000					
Income (Loss) from Investments in Government Business Enterprises					400,000				
	701,852	560,618	14,000	4,250,000	400,000	224,000	80,850	197,147	1,619,927
Expenses									
Salaries									
Teachers								33,384	861,800
Principals and Vice Principals									
Support Staff		437,400				153,840			
Substitutes									10,000
	-	437,400	-	-	-	153,840	-	33,384	871,800
Employee Benefits		123,218				33,800		7,345	191,500
Services and Supplies	701,852		14,000	4,250,000	400,000	36,360	80,850	156,418	556,627
	701,852	560,618	14,000	4,250,000	400,000	224,000	80,850	197,147	1,619,927
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	SET BC	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				919,533	4,064,020
Add: Restricted Grants					
Provincial Grants - Ministry of Education	463,687	9,155,619	134,518		13,138,218
Other				400,000	4,664,000
	463,687	9,155,619	134,518	400,000	17,802,218
Less: Allocated to Revenue	463,687	9,155,619	134,518	1,020,000	18,422,218
Deferred Revenue, end of year	-	-	-	299,533	3,444,020
Revenues					
Provincial Grants - Ministry of Education	463,687	9,155,619	134,518		13,138,218
Other Revenue				1,020,000	5,284,000
Income (Loss) from Investments in Government Business Enterprises					400,000
	463,687	9,155,619	134,518	1,020,000	18,822,218
Expenses					
Salaries					
Teachers	11,730	7,142,000	100,854	65,250	8,215,018
Principals and Vice Principals	36,300				36,300
Support Staff	87,500			58,000	736,740
Substitutes	221,500				231,500
	357,030	7,142,000	100,854	123,250	9,219,558
Employee Benefits	106,657	2,013,619	23,196	28,350	2,527,685
Services and Supplies			10,468	868,400	7,074,975
	463,687	9,155,619	134,518	1,020,000	18,822,218
Net Revenue (Expense)	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,748,192		2,748,192	2,748,192
Other Revenue		80,000	80,000	520,000
Investment Income		40,000	40,000	40,000
Amortization of Deferred Capital Revenue	3,244,874		3,244,874	3,043,213
Total Revenue	5,993,066	120,000	6,113,066	6,351,405
Expenses				
Operations and Maintenance	2,748,192		2,748,192	2,748,192
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,238,388		5,238,388	5,160,693
Total Expense	7,986,580	-	7,986,580	7,908,885
Net Revenue (Expense)	(1,993,514)	120,000	(1,873,514)	(1,557,480)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,235,000	(2,235,000)	-	
Total Other Adjustments to Fund Balances	2,235,000	(2,235,000)	-	
Budgeted Surplus (Deficit), for the year	241,486	(2,115,000)	(1,873,514)	(1,557,480)