

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, 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 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. 73 (Kamloops-Thompson) 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 \$207,532,072 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 25th DAY OF APRIL, 2022;

READ A SECOND TIME THE 25th DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF APRIL, 2022;

(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) Annual Budget Bylaw 2022/2023, adopted by the Board the 25th DAY OF APRIL, 2022.

Trina Cassidy

Secretary Treasurer

School District No. 73 (Kamloops-Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,590.750	15,585.192
Adult	116.500	116.500
Total Ministry Operating Grant Funded FTE's	15,707.250	15,701.692
Revenues	\$	\$
Provincial Grants		
Ministry of Education	183,822,670	184,512,983
Other	55,440	55,440
Tuition	4,407,500	4,922,940
Other Revenue	8,322,667	8,237,996
Rentals and Leases	50,000	69,684
Investment Income	275,500	275,500
Income (Loss) from Investments in Government Business Enterprises	250,000	350,000
Amortization of Deferred Capital Revenue	3,763,415	3,273,533
Total Revenue	200,947,192	201,698,076
Expenses		
Instruction	158,654,278	164,340,684
District Administration	6,306,968	6,126,669
Operations and Maintenance	32,239,145	31,580,070
Transportation and Housing	6,187,181	6,024,784
Total Expense	203,387,572	208,072,207
Net Revenue (Expense)	(2,440,380)	(6,374,131)
Budgeted Allocation (Retirement) of Surplus (Deficit)		3,951,945
Budgeted Surplus (Deficit), for the year	(2,440,380)	(2,422,186)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,440,380)	(2,422,186)
Budgeted Surplus (Deficit), for the year	(2,440,380)	(2,422,186)

School District No. 73 (Kamloops-Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	173,256,758	177,689,088
Special Purpose Funds - Total Expense	21,004,469	21,749,914
Capital Fund - Total Expense	9,126,345	8,633,205
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,144,500	2,928,500
Total Budget Bylaw Amount	207,532,072	211,000,707

Approved by the Board

<i>Heather Grieve</i>	<i>April 26, 2022</i>
Signature of the Chairperson of the Board of Education	Date Signed
<i>Dr. Rhonda Nixon</i>	<i>April 26, 2022</i>
Signature of the Superintendent	Date Signed
<i>Trina Cassidy</i>	<i>April 26, 2022</i>
Signature of the Secretary Treasurer	Date Signed

School District No. 73 (Kamloops-Thompson)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,440,380)</u>	<u>(6,374,131)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(4,144,500)	(2,928,500)
From Deferred Capital Revenue	<u>(25,490,535)</u>	<u>(13,190,550)</u>
Total Acquisition of Tangible Capital Assets	<u>(29,635,035)</u>	<u>(16,119,050)</u>
Amortization of Tangible Capital Assets	<u>6,228,795</u>	<u>5,720,719</u>
Total Effect of change in Tangible Capital Assets	<u>(23,406,240)</u>	<u>(10,398,331)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(25,846,620)</u></u>	<u><u>(16,772,462)</u></u>

School District No. 73 (Kamloops-Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	165,336,651	165,067,531
Other	55,440	55,440
Tuition	4,407,500	4,922,940
Other Revenue	3,157,167	3,371,548
Rentals and Leases	50,000	69,684
Investment Income	250,000	250,000
Total Revenue	<u>173,256,758</u>	<u>173,737,143</u>
Expenses		
Instruction	138,351,793	143,675,413
District Administration	6,306,968	6,126,669
Operations and Maintenance	22,410,816	22,153,040
Transportation and Housing	6,187,181	5,733,966
Total Expense	<u>173,256,758</u>	<u>177,689,088</u>
Net Revenue (Expense)	<u>-</u>	<u>(3,951,945)</u>
Budgeted Prior Year Surplus Appropriation		<u>3,951,945</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 73 (Kamloops-Thompson)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	166,361,877	165,859,937
ISC/LEA Recovery	(2,608,196)	(2,608,196)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Funding for Graduated Adults	105,000	105,000
Student Transportation Fund	666,817	666,817
FSA Scorer Grant	20,194	20,194
Next Generation Network - Self Provisioned Rebate	215,000	215,000
Distributed Learning		229,190
Early Learning Frame work		3,630
Total Provincial Grants - Ministry of Education	165,336,651	165,067,531
Provincial Grants - Other	55,440	55,440
Tuition		
International and Out of Province Students	4,407,500	4,922,940
Total Tuition	4,407,500	4,922,940
Other Revenues		
Funding from First Nations	2,608,196	2,608,196
Miscellaneous		
Trades and Transitions Program	188,750	249,660
Miscellaneous	360,221	513,692
Total Other Revenue	3,157,167	3,371,548
Rentals and Leases	50,000	69,684
Investment Income	250,000	250,000
Total Operating Revenue	173,256,758	173,737,143

School District No. 73 (Kamloops-Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	70,341,930	72,112,396
Principals and Vice Principals	11,181,504	10,861,667
Educational Assistants	9,396,717	10,303,692
Support Staff	20,276,822	20,181,333
Other Professionals	5,157,024	4,868,355
Substitutes	5,779,579	6,117,565
Total Salaries	122,133,576	124,445,008
Employee Benefits	27,325,089	27,177,556
Total Salaries and Benefits	149,458,665	151,622,564
Services and Supplies		
Services	4,756,898	5,887,841
Student Transportation	391,932	382,531
Professional Development and Travel	2,011,319	1,992,260
Dues and Fees	135,036	135,036
Insurance	608,237	608,237
Supplies	12,658,714	13,928,162
Utilities	3,235,957	3,132,457
Total Services and Supplies	23,798,093	26,066,524
Total Operating Expense	173,256,758	177,689,088

School District No. 73 (Kamloops-Thompson)

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	56,335,542	1,618,914		1,274,859	471,465	3,728,532	63,429,312
1.03 Career Programs	292,831	134,909				21,127	448,867
1.07 Library Services	1,863,467	134,909		1,351,474		182,178	3,532,028
1.08 Counselling	1,774,731			566,331		140,839	2,481,901
1.10 Special Education	7,498,235	404,728	7,929,277	80,230		939,691	16,852,161
1.30 English Language Learning	266,210					17,488	283,698
1.31 Indigenous Education	434,200	134,909	1,467,440	21,600	666,368	48,000	2,772,517
1.41 School Administration		8,078,589		1,085,468		159,895	9,323,952
1.60 Summer School	95,648						95,648
1.61 Continuing Education	443,683	404,728		94,389		38,860	981,660
1.62 International and Out of Province Students	583,123	134,909		26,967	135,000	41,352	921,351
1.64 Other	754,260	134,909		74,185		54,617	1,017,971
Total Function 1	70,341,930	11,181,504	9,396,717	4,575,503	1,272,833	5,372,579	102,141,066
4 District Administration							
4.11 Educational Administration				417,819	996,810		1,414,629
4.40 School District Governance					226,934		226,934
4.41 Business Administration				826,729	1,373,929		2,200,658
Total Function 4	-	-	-	1,244,548	2,597,673	-	3,842,221
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				76,975	716,564		793,539
5.50 Maintenance Operations				10,171,576	348,503	235,000	10,755,079
5.52 Maintenance of Grounds				1,170,424		22,000	1,192,424
5.56 Utilities							-
Total Function 5	-	-	-	11,418,975	1,065,067	257,000	12,741,042
7 Transportation and Housing							
7.41 Transportation and Housing Administration				130,470	221,451		351,921
7.70 Student Transportation				2,907,326		150,000	3,057,326
Total Function 7	-	-	-	3,037,796	221,451	150,000	3,409,247
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	70,341,930	11,181,504	9,396,717	20,276,822	5,157,024	5,779,579	122,133,576

School District No. 73 (Kamloops-Thompson)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	63,429,312	14,182,825	77,612,137	5,683,830	83,295,967	84,890,406
1.03 Career Programs	448,867	100,367	549,234	31,500	580,734	551,333
1.07 Library Services	3,532,028	789,762	4,321,790	296,761	4,618,551	4,802,117
1.08 Counselling	2,481,901	554,954	3,036,855	500	3,037,355	3,109,650
1.10 Special Education	16,852,161	3,768,144	20,620,305	1,805,464	22,425,769	23,419,127
1.30 English Language Learning	283,698	63,435	347,133		347,133	380,832
1.31 Indigenous Education	2,772,517	661,692	3,434,209	1,121,506	4,555,715	6,024,650
1.41 School Administration	9,323,952	2,084,836	11,408,788	576,910	11,985,698	11,442,038
1.60 Summer School	95,648	21,387	117,035	-	117,035	111,308
1.61 Continuing Education	981,660	219,500	1,201,160	516,144	1,717,304	2,112,387
1.62 International and Out of Province Students	921,351	206,015	1,127,366	3,106,327	4,233,693	4,642,940
1.64 Other	1,017,971	227,619	1,245,590	191,249	1,436,839	2,188,625
Total Function 1	102,141,066	22,880,536	125,021,602	13,330,191	138,351,793	143,675,413
4 District Administration						
4.11 Educational Administration	1,414,629	316,312	1,730,941	399,492	2,130,433	1,969,664
4.40 School District Governance	226,934	24,963	251,897	167,250	419,147	570,110
4.41 Business Administration	2,200,658	492,068	2,692,726	1,064,662	3,757,388	3,586,895
Total Function 4	3,842,221	833,343	4,675,564	1,631,404	6,306,968	6,126,669
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	793,539	177,436	970,975	448,232	1,419,207	1,321,918
5.50 Maintenance Operations	10,755,079	2,404,838	13,159,917	2,585,907	15,745,824	15,646,387
5.52 Maintenance of Grounds	1,192,424	266,627	1,459,051	550,777	2,009,828	2,052,278
5.56 Utilities	-	-	-	3,235,957	3,235,957	3,132,457
Total Function 5	12,741,042	2,848,901	15,589,943	6,820,873	22,410,816	22,153,040
7 Transportation and Housing						
7.41 Transportation and Housing Administration	351,921	78,690	430,611	186,421	617,032	597,120
7.70 Student Transportation	3,057,326	683,619	3,740,945	1,829,204	5,570,149	5,136,846
Total Function 7	3,409,247	762,309	4,171,556	2,015,625	6,187,181	5,733,966
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	122,133,576	27,325,089	149,458,665	23,798,093	173,256,758	177,689,088

School District No. 73 (Kamloops-Thompson)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,588,469	16,532,966
Other Revenue	5,165,500	4,866,448
Investment Income	500	500
Income (Loss) from Investments in Government Business Enterprises	250,000	350,000
Total Revenue	21,004,469	21,749,914
Expenses		
Instruction	20,302,485	20,665,271
Operations and Maintenance	701,984	793,825
Transportation and Housing		290,818
Total Expense	21,004,469	21,749,914
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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			90,921	2,705,928					350,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	701,984	566,254				224,000	85,450	188,022	1,619,927
Other			16,000	4,300,000					
Investment Income			500						
	701,984	566,254	16,500	4,300,000	-	224,000	85,450	188,022	1,619,927
Less: Allocated to Revenue	701,984	566,254	16,000	4,200,000		224,000	85,450	188,022	1,969,301
Deferred Revenue, end of year	-	-	91,421	2,805,928	-	-	-	-	626
Revenues									
Provincial Grants - Ministry of Education	701,984	566,254				224,000	85,450	188,022	1,969,301
Other Revenue			15,500	4,200,000					
Investment Income			500						
Income (Loss) from Investments in Government Business Enterprises					250,000				
	701,984	566,254	16,000	4,200,000	250,000	224,000	85,450	188,022	1,969,301
Expenses									
Salaries									
Teachers								35,890	1,024,161
Principals and Vice Principals									
Educational Assistants		474,070				150,800			
Support Staff									
Substitutes									
	-	474,070	-	-	-	150,800	-	35,890	1,024,161
Employee Benefits		92,184				51,420		6,110	256,040
Services and Supplies	701,984		16,000	4,200,000	250,000	21,780	85,450	146,022	689,100
	701,984	566,254	16,000	4,200,000	250,000	224,000	85,450	188,022	1,969,301
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	JustB4 Preschool	Provincial Resource Program	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year								1,366,832	4,513,681
Add: Restricted Grants									
Provincial Grants - Ministry of Education	463,687	11,085,021	69,482	25,750	50,000	25,000	134,518		15,239,095
Other								550,000	4,866,000
Investment Income									500
	463,687	11,085,021	69,482	25,750	50,000	25,000	134,518	550,000	20,105,595
Less: Allocated to Revenue	463,687	11,085,021	69,482	25,750	50,000	25,000	134,518	950,000	20,754,469
Deferred Revenue, end of year	-	-	-	-	-	-	-	966,832	3,864,807
Revenues									
Provincial Grants - Ministry of Education	463,687	11,085,021	69,482	25,750	50,000	25,000	134,518		15,588,469
Other Revenue								950,000	5,165,500
Investment Income									500
Income (Loss) from Investments in Government Business Enterprises									250,000
	463,687	11,085,021	69,482	25,750	50,000	25,000	134,518	950,000	21,004,469
Expenses									
Salaries									
Teachers		9,073,161					101,358	71,250	10,305,820
Principals and Vice Principals	34,500								34,500
Educational Assistants					25,000	13,500			663,370
Support Staff	80,520							53,500	134,020
Substitutes	284,897							9,500	294,397
	399,917	9,073,161	-	-	25,000	13,500	101,358	134,250	11,432,107
Employee Benefits	63,770	2,011,860			6,910	3,397	23,196	29,950	2,544,837
Services and Supplies			69,482	25,750	18,090	8,103	9,964	785,800	7,027,525
	463,687	11,085,021	69,482	25,750	50,000	25,000	134,518	950,000	21,004,469
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,897,550		2,897,550	2,912,486
Investment Income		25,000	25,000	25,000
Amortization of Deferred Capital Revenue	3,763,415		3,763,415	3,273,533
Total Revenue	6,660,965	25,000	6,685,965	6,211,019
Expenses				
Operations and Maintenance	2,897,550		2,897,550	2,912,486
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,228,795		6,228,795	5,720,719
Total Expense	9,126,345	-	9,126,345	8,633,205
Net Revenue (Expense)	(2,465,380)	25,000	(2,440,380)	(2,422,186)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	4,144,500	(4,144,500)	-	
Total Other Adjustments to Fund Balances	4,144,500	(4,144,500)	-	
Budgeted Surplus (Deficit), for the year	1,679,120	(4,119,500)	(2,440,380)	(2,422,186)