

Annual Budget

School District No. 81 (Fort Nelson)

June 30, 2022

School District No. 81 (Fort Nelson)

June 30, 2022

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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. 81 (FORT NELSON) (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. 81 (Fort Nelson) 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 \$12,619,329 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 29th DAY OF JUNE, 2021;

READ A SECOND TIME THE 29th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF JUNE, 2021;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 81 (Fort Nelson) Annual Budget Bylaw 2021/2022, adopted by the Board the 29th DAY OF JUNE, 2021.

Secretary Treasurer

School District No. 81 (Fort Nelson)

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	634,813	634,813
Total Ministry Operating Grant Funded FTE's	634,813	634,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	10,996,403	10,986,892
Other	179,184	126,000
Other Revenue	617,291	651,079
Rentals and Leases	34,000	37,139
Investment Income	28,000	28,000
Amortization of Deferred Capital Revenue	457,804	367,526
Total Revenue	12,312,682	12,196,636
Expenses		
Instruction	9,118,365	9,111,174
District Administration	905,570	1,057,179
Operations and Maintenance	2,092,487	2,036,121
Transportation and Housing	443,610	415,263
Debt Services	6,597	10,023
Total Expense	12,566,629	12,629,760
Net Revenue (Expense)	(253,947)	(433,124)
Budgeted Allocation (Retirement) of Surplus (Deficit)	154,450	361,853
Budgeted Surplus (Deficit), for the year	(99,497)	(71,271)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(99,497)	(71,271)
Budgeted Surplus (Deficit), for the year	(99,497)	(71,271)

School District No. 81 (Fort Nelson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,366,284	10,179,660
Operating - Tangible Capital Assets Purchased	52,700	50,000
Special Purpose Funds - Total Expense	1,343,671	1,643,023
Special Purpose Funds - Tangible Capital Assets Purchased		71,187
Capital Fund - Total Expense	856,674	807,077
Total Budget Bylaw Amount	12,619,329	12,750,947

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. 81 (Fort Nelson)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(253,947)	(433,124)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(52,700)	(121,187)
Total Acquisition of Tangible Capital Assets	(52,700)	(121,187)
Amortization of Tangible Capital Assets	850,077	797,054
Total Effect of change in Tangible Capital Assets	797,377	675,867
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	543,430	242,743

School District No. 81 (Fort Nelson)

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	9,691,041	9,270,680
Other	106,000	126,000
Other Revenue	493,291	494,206
Rentals and Leases	34,000	37,139
Investment Income	28,000	28,000
Total Revenue	10,352,332	9,956,025
Expenses		
Instruction	7,774,694	7,468,151
District Administration	905,570	1,057,179
Operations and Maintenance	1,242,410	1,239,067
Transportation and Housing	443,610	415,263
Total Expense	10,366,284	10,179,660
Net Revenue (Expense)	(13,952)	(223,635)
Budgeted Prior Year Surplus Appropriation	154,450	361,853
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(52,700)	(50,000)
Other	(87,798)	(88,218)
Total Net Transfers	(140,498)	(138,218)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 81 (Fort Nelson)

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	9,677,009	9,426,392
ISC/LEA Recovery	(484,610)	(484,610)
Other Ministry of Education Grants		
Pay Equity	79,311	79,311
Student Transportation Fund	32,744	32,744
Support Staff Benefits Grant	893	893
Teachers' Labour Settlement Funding		195,956
Early Career Mentorship Funding		15,000
FSA	4,094	4,094
Support Staff PFA	900	900
Youth Work in Trades	20,000	
anticipated increase in operating grant	326,222	
secondment funds	30,478	
Tech Revenue	4,000	
Total Provincial Grants - Ministry of Education	9,691,041	9,270,680
Provincial Grants - Other	106,000	126,000
Other Revenues		
Funding from First Nations	484,610	484,610
Miscellaneous		
visa rewards	3,354	3,354
teacher pro d	5,327	6,242
Total Other Revenue	493,291	494,206
Rentals and Leases	34,000	37,139
Investment Income	28,000	28,000
Total Operating Revenue	10,352,332	9,956,025

School District No. 81 (Fort Nelson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,308,069	3,260,989
Principals and Vice Principals	692,756	679,132
Educational Assistants	1,187,944	1,052,465
Support Staff	618,621	592,155
Other Professionals	706,916	673,769
Substitutes	217,311	231,288
Total Salaries	6,731,617	6,489,798
Employee Benefits	1,531,838	1,445,649
Total Salaries and Benefits	8,263,455	7,935,447
Services and Supplies		
Services	797,703	923,393
Student Transportation	375,910	348,999
Professional Development and Travel	257,923	292,885
Rentals and Leases	39,252	39,252
Dues and Fees	25,193	24,496
Insurance	36,158	36,744
Supplies	267,966	263,302
Utilities	302,724	315,142
Total Services and Supplies	2,102,829	2,244,213
Total Operating Expense	10,366,284	10,179,660

School District No. 81 (Fort Nelson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C

	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	2,668,781	202,030	30,247	289,139		156,000	3,346,197
1.03 Career Programs	28,783	2,308				3,500	34,591
1.07 Library Services	131,136			77,049		2,350	210,535
1.08 Counselling	57,567	10,773				600	68,940
1.10 Special Education	328,675	83,928	997,651		10,333	50,871	1,471,458
1.31 Indigenous Education	69,469	28,131	160,046			3,690	261,336
1.41 School Administration	15,058	317,878					332,936
Total Function 1	3,299,469	645,048	1,187,944	366,188	10,333	217,011	5,725,993
4 District Administration							
4.11 Educational Administration				21,021	85,857		106,878
4.40 School District Governance					52,550		52,550
4.41 Business Administration	8,600	47,708		66,149	359,894	300	482,651
Total Function 4	8,600	47,708	-	87,170	498,301	300	642,079
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,408	171,109		179,517
5.50 Maintenance Operations				137,449			137,449
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	145,857	171,109	-	316,966
7 Transportation and Housing							
7.41 Transportation and Housing Administration					27,173		27,173
7.70 Student Transportation				19,406			19,406
Total Function 7	-	-	-	19,406	27,173	-	46,579
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,308,069	692,756	1,187,944	618,621	706,916	217,311	6,731,617

School District No. 81 (Fort Nelson)

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	3,346,197	816,275	4,162,472	500,279	4,662,751	4,518,256
1.03 Career Programs	34,591	6,405	40,996	3,967	44,963	46,514
1.07 Library Services	210,535	45,091	255,626	3,233	258,859	270,287
1.08 Counselling	68,940	12,695	81,635		81,635	193,885
1.10 Special Education	1,471,458	378,869	1,850,327	115,653	1,965,980	1,698,547
1.31 Indigenous Education	261,336	72,328	333,664	10,942	344,606	321,000
1.41 School Administration	332,936	55,533	388,469	27,431	415,900	419,662
Total Function 1	5,725,993	1,387,196	7,113,189	661,505	7,774,694	7,468,151
4 District Administration						
4.11 Educational Administration	106,878	12,629	119,507	29,882	149,389	147,815
4.40 School District Governance	52,550	1,735	54,285	48,537	102,822	90,822
4.41 Business Administration	482,651	58,236	540,887	112,472	653,359	818,542
Total Function 4	642,079	72,600	714,679	190,891	905,570	1,057,179
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	179,517	27,209	206,726	34,888	241,614	238,058
5.50 Maintenance Operations	137,449	34,694	172,143	518,379	690,522	678,317
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	302,724	302,724	315,142
Total Function 5	316,966	61,903	378,869	863,541	1,242,410	1,239,067
7 Transportation and Housing						
7.41 Transportation and Housing Administration	27,173	2,922	30,095		30,095	30,110
7.70 Student Transportation	19,406	7,217	26,623	386,892	413,515	385,153
Total Function 7	46,579	10,139	56,718	386,892	443,610	415,263
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,731,617	1,531,838	8,263,455	2,102,829	10,366,284	10,179,660

School District No. 81 (Fort Nelson)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

Schedule 3

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	1,204,236	1,617,136
Other	73,184	
Other Revenue	124,000	156,873
Total Revenue	1,401,420	1,774,009
Expenses		
Instruction	1,343,671	1,643,023
Total Expense	1,343,671	1,643,023
Net Revenue (Expense)	57,749	130,986
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(71,187)
Other	(57,749)	(59,799)
Total Net Transfers	(57,749)	(130,986)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 81 (Fort Nelson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community	LINK
	\$	\$	\$	\$	\$	\$		\$	\$	
Deferred Revenue, beginning of year			2,610	8,500	125,000			7,000		
Add: Restricted Grants										
Provincial Grants - Ministry of Education	63,249	33,693				66,061	7,350	7,809		139,061
Provincial Grants - Other	63,249	33,693	-	-	-	66,061	7,350	7,809		139,061
Less: Allocated to Revenue										
Deferred Revenue, end of year	-	-	2,610	4,500	5,000	66,061	7,350	2,532	12,277	139,061
Revenues										
Provincial Grants - Ministry of Education	63,249	33,693				66,061	7,350	2,532		139,061
Provincial Grants - Other										
Other Revenue	63,249	33,693	-	4,000	120,000	66,061	7,350	2,532		139,061
Expenses										
Salaries										
Teachers										
Principals and Vice Principals								1,562		
Educational Assistants		26,762				4,979				96,892
Support Staff						39,856				10,193
Other Professionals	-	26,762	-	-	-	44,835	-	1,562		107,085
Employee Benefits		6,931				17,626		270		28,403
Services and Supplies	5,500			4,000	120,000	3,600	7,350	700		3,573
Transportation	5,500	33,693	-	4,000	120,000	66,061	7,350	2,532		139,061
Net Revenue (Expense) before Interfund Transfers	57,749	-	-	-	-	-	-	-	-	-
Interfund Transfers										
Other	(57,749)	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Deferred Revenue, beginning of year									
	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Speech	Restart Funds	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
			7,020	4,984	60,000			215,114	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	176,508	529,547		95,799			23,416	1,142,493	
Provincial Grants - Other						73,184		73,184	
	176,508	529,547	-	95,799	-	73,184	23,416	1,215,677	
Less: Allocated to Revenue									
Deferred Revenue, end of year	176,508	529,547	7,020	95,799	60,000	73,184	23,416	1,401,420	
	-	-	-	4,984	-	-	-	29,371	
Revenues									
Provincial Grants - Ministry of Education	176,508	529,547	7,020	95,799	60,000		23,416	1,204,236	
Provincial Grants - Other						73,184		73,184	
Other Revenue	176,508	529,547	7,020	95,799	60,000	73,184	23,416	1,401,420	
Expenses									
Salaries									
Teachers		450,475						452,037	
Principals and Vice Principals	126,804							126,804	
Educational Assistants								123,654	
Support Staff								4,979	
Other Professionals						68,886		118,935	
	126,804	450,475	-	-	-	68,886	-	826,409	
Employee Benefits									
Services and Supplies	49,704	79,072	7,020		60,000	4,298	23,416	193,324	
Transportation				95,799				228,139	
	176,508	529,547	7,020	95,799	60,000	73,184	23,416	95,799	
								1,343,671	
Net Revenue (Expense) before Interfund Transfers									
	-	-	-	-	-	-	-	57,749	
Interfund Transfers									
Other	-	-	-	-	-	-	-	(57,749)	
	-	-	-	-	-	-	-	(57,749)	
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	

School District No. 81 (Fort Nelson)

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	101,126		101,126	99,076
Amortization of Deferred Capital Revenue	457,804		457,804	367,526
Total Revenue	558,930	-	558,930	466,602
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	850,077		850,077	797,054
Debt Services				
Capital Loan Interest		6,597	6,597	10,023
Total Expense	850,077	6,597	856,674	807,077
Net Revenue (Expense)	(291,147)	(6,597)	(297,744)	(340,475)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	52,700		52,700	121,187
Capital Loan Payment		145,547	145,547	148,017
Total Net Transfers	52,700	145,547	198,247	269,204
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	240,076	(240,076)	-	
AFG bylaw paid to loan	(101,126)	101,126	-	
Total Other Adjustments to Fund Balances	138,950	(138,950)	-	
Budgeted Surplus (Deficit), for the year	(99,497)	-	(99,497)	(71,271)