

Amended Annual Budget

School District No. 81 (Fort Nelson)

June 30, 2023

School District No. 81 (Fort Nelson)

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. 81 (FORT NELSON) (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. 81 (Fort Nelson) 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 \$13,309,557 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 7th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 7th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 7th DAY OF FEBRUARY, 2023;

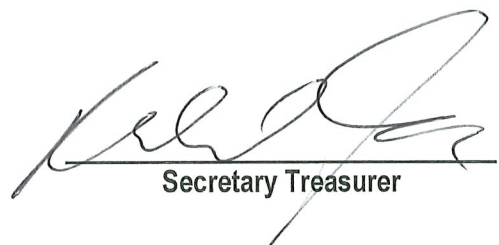


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 81 (Fort Nelson) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 7th DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 81 (Fort Nelson)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	644,938	630,188
Total Ministry Operating Grant Funded FTE's	644,938	630,188
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	11,554,028	11,006,983
Other	139,572	209,637
Other Revenue	544,381	513,888
Rentals and Leases	31,260	32,000
Investment Income	40,830	28,000
Amortization of Deferred Capital Revenue	452,146	487,049
Total Revenue	12,762,217	12,277,557
Expenses		
Instruction	9,639,493	8,978,727
District Administration	973,962	995,872
Operations and Maintenance	2,164,092	2,112,642
Transportation and Housing	471,227	499,643
Debt Services	20,109	10,010
Total Expense	13,268,883	12,596,894
Net Revenue (Expense)	(506,666)	(319,337)
Budgeted Allocation (Retirement) of Surplus (Deficit)	348,686	228,872
Budgeted Surplus (Deficit), for the year	(157,980)	(90,465)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(157,980)	(90,465)
Budgeted Surplus (Deficit), for the year	(157,980)	(90,465)

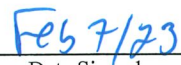
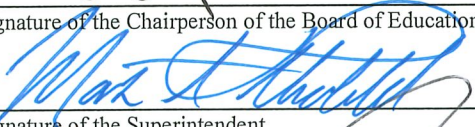
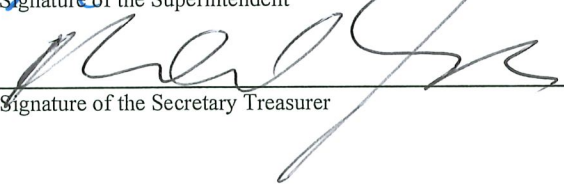
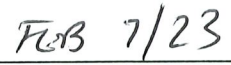
School District No. 81 (Fort Nelson)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

Statement 2

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,543,555	10,433,179
Operating - Tangible Capital Assets Purchased	40,674	30,400
Special Purpose Funds - Total Expense	1,839,027	1,309,607
Capital Fund - Total Expense	886,301	854,108
Total Budget Bylaw Amount	13,309,557	12,627,294

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

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(506,666)	(319,337)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(40,674)	(30,400)
Total Acquisition of Tangible Capital Assets	(40,674)	(30,400)
Amortization of Tangible Capital Assets	866,192	844,098
Total Effect of change in Tangible Capital Assets	825,518	813,698
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	318,852	494,361

School District No. 81 (Fort Nelson)

Schedule 1

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	633,921		5,231,641	5,865,562
Changes for the year				
Net Revenue (Expense) for the year	(221,842)	59,124	(343,948)	(506,666)
Interfund Transfers				
Tangible Capital Assets Purchased	(40,674)		40,674	-
Other	(86,170)	(59,124)	145,294	-
Net Changes for the year	(348,686)	-	(157,980)	(506,666)
Budgeted Accumulated Surplus (Deficit), end of year	285,235	-	5,073,661	5,358,896

School District No. 81 (Fort Nelson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	9,728,242	9,695,094
Other	58,000	132,873
Other Revenue	463,381	432,888
Rentals and Leases	31,260	32,000
Investment Income	40,830	28,000
Total Revenue	10,321,713	10,320,855
Expenses		
Instruction	7,800,466	7,669,120
District Administration	973,962	995,872
Operations and Maintenance	1,297,900	1,268,544
Transportation and Housing	471,227	499,643
Total Expense	10,543,555	10,433,179
Net Revenue (Expense)	(221,842)	(112,324)
Budgeted Prior Year Surplus Appropriation	348,686	228,872
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(40,674)	(30,400)
Other	(86,170)	(86,148)
Total Net Transfers	(126,844)	(116,548)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 81 (Fort Nelson)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	9,944,734	9,944,734
ISC/LEA Recovery	(332,738)	(366,682)
Other Ministry of Education and Child Care Grants		
Pay Equity	79,311	79,311
Funding for Graduated Adults	32,744	32,744
Support Staff Benefits Grant		893
FSA Scorer Grant	4,094	4,094
Early Learning Framework (ELF) Implementation	97	
Total Provincial Grants - Ministry of Education and Child Care	9,728,242	9,695,094
Provincial Grants - Other	58,000	132,873
Other Revenues		
Funding from First Nations	332,738	366,682
Miscellaneous		
Visa rewards	3,215	3,350
Teacher Pro D	5,132	5,132
Tech R	18,362	5,000
Admin fees	47,000	52,724
Bluecross	34,584	
Breakfast fund of Canada	22,350	
Total Other Revenue	463,381	432,888
Rentals and Leases	31,260	32,000
Investment Income	40,830	28,000
Total Operating Revenue	10,321,713	10,320,855

School District No. 81 (Fort Nelson)

Schedule 2B

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	3,317,549	3,284,735
Principals and Vice Principals	629,477	722,847
Educational Assistants	1,104,236	1,018,165
Support Staff	733,052	660,646
Other Professionals	784,397	786,090
Substitutes	235,300	235,300
Total Salaries	6,804,011	6,707,783
Employee Benefits	1,778,819	1,566,363
Total Salaries and Benefits	8,582,830	8,274,146
Services and Supplies		
Services	762,486	778,689
Student Transportation	411,088	428,088
Professional Development and Travel	72,240	256,271
Rentals and Leases	43,256	43,256
Dues and Fees	26,654	26,654
Insurance	37,048	37,018
Supplies	283,832	277,842
Utilities	324,121	311,215
Total Services and Supplies	1,960,725	2,159,033
Total Operating Expense	10,543,555	10,433,179

School District No. 81 (Fort Nelson)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

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	2,624,017	275,498		365,026		156,000	3,420,541
1.03 Career Programs	5,599	-					5,599
1.07 Library Services	156,397			81,485		2,700	240,582
1.08 Counselling	155,487					600	156,087
1.10 Special Education	294,914	41,432	937,616		12,287	63,700	1,349,949
1.31 Indigenous Education	65,277	38,258	166,620			12,000	282,155
1.41 School Administration	15,858	274,289			10,553		300,700
Total Function 1	3,317,549	629,477	1,104,236	446,511	22,840	235,000	5,755,613
4 District Administration							
4.11 Educational Administration				22,113	80,820		102,933
4.40 School District Governance					53,469		53,469
4.41 Business Administration				69,409	460,179	300	529,888
Total Function 4	-	-	-	91,522	594,468	300	686,290
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,845	144,468		153,313
5.50 Maintenance Operations				165,588			165,588
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	174,433	144,468	-	318,901
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,621		22,621
7.70 Student Transportation				20,586			20,586
Total Function 7	-	-	-	20,586	22,621	-	43,207
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,317,549	629,477	1,104,236	733,052	784,397	235,300	6,804,011

School District No. 81 (Fort Nelson)

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	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,420,541	1,031,690	4,452,231	307,434	4,759,665	4,631,753
1.03 Career Programs	5,599	4,405	10,004		10,004	32,964
1.07 Library Services	240,582	52,279	292,861	2,800	295,661	295,776
1.08 Counselling	156,087	31,315	187,402		187,402	188,182
1.10 Special Education	1,349,949	326,757	1,676,706	98,162	1,774,868	1,672,535
1.31 Indigenous Education	282,155	83,163	365,318	18,258	383,576	375,180
1.41 School Administration	300,700	67,841	368,541	20,749	389,290	472,730
Total Function 1	5,755,613	1,597,450	7,353,063	447,403	7,800,466	7,669,120
4 District Administration						
4.11 Educational Administration	102,933	24,240	127,173	20,856	148,029	183,090
4.40 School District Governance	53,469	1,960	55,429	67,288	122,717	114,285
4.41 Business Administration	529,888	74,529	604,417	98,799	703,216	698,497
Total Function 4	686,290	100,729	787,019	186,943	973,962	995,872
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	153,313	28,693	182,006	31,670	213,676	205,780
5.50 Maintenance Operations	165,588	42,079	207,667	544,886	752,553	743,999
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	324,121	324,121	311,215
Total Function 5	318,901	70,772	389,673	908,227	1,297,900	1,268,544
7 Transportation and Housing						
7.41 Transportation and Housing Administration	22,621	2,935	25,556		25,556	34,373
7.70 Student Transportation	20,586	6,933	27,519	418,152	445,671	465,270
Total Function 7	43,207	9,868	53,075	418,152	471,227	499,643
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,804,011	1,778,819	8,582,830	1,960,725	10,543,555	10,433,179

School District No. 81 (Fort Nelson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,735,579	1,210,967
Other	81,572	76,764
Other Revenue	81,000	81,000
Total Revenue	<u>1,898,151</u>	<u>1,368,731</u>
Expenses		
Instruction	<u>1,839,027</u>	<u>1,309,607</u>
Total Expense	<u>1,839,027</u>	<u>1,309,607</u>
Net Revenue (Expense)	<u>59,124</u>	<u>59,124</u>
Net Transfers (to) from other funds		
Other	<u>(59,124)</u>	<u>(59,124)</u>
Total Net Transfers	<u>(59,124)</u>	<u>(59,124)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 81 (Fort Nelson)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other

Less: Allocated to Revenue

Other revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Support Staff
Other Professionals
Substitutes

Employee Benefits

Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Other

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
\$	\$	\$	\$	\$	\$	\$	\$	\$
64,624	33,693	1,837	4,700	134,386	64,000	7,350	7,809	139,061
64,624	33,693	-	-	72,000	64,000	7,350	7,809	139,061
64,624	33,693	-	1,000	80,000	64,000	7,350	27,340	139,061
-	-	1,837	2,700	46,386	-	-	-	-
64,624	33,693	-	1,000	80,000	64,000	7,350	27,340	139,061
64,624	33,693	-	1,000	80,000	64,000	7,350	27,340	139,061
-	27,177	-	-	-	44,477	1,297	1,270	90,154
5,500	6,516	-	1,000	80,000	17,465	6,053	350	24,166
5,500	33,693	-	1,000	80,000	2,058	7,350	25,720	24,741
59,124	-	-	-	-	64,000	-	27,340	139,061
(59,124)	-	-	-	-	-	-	-	-
(59,124)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other

Less: Allocated to Revenue

Other revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers
Other

Net Revenue (Expense)

Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	Student & Family Affordability	ECL Early Care & Learning	Speech
\$	\$	\$	\$	\$	\$	\$	\$	\$
			17,054	128,154				
176,508	529,547	4,248	123,811	57,000	25,752	250,000	175,000	81,572
176,508	529,547	4,248	123,811	57,000	25,752	250,000	175,000	81,572
176,508	529,547	4,248	140,000	98,456	25,752	250,000	175,000	81,572
-	-	-	865	86,698	-	-	-	-
176,508	529,547	4,248	140,000	98,456	25,752	250,000	175,000	81,572
176,508	529,547	4,248	140,000	98,456	25,752	250,000	175,000	81,572
55,793	445,276			36,303	13,997		30,374	
83,529					7,594			
	1,930						128,246	64,509
139,322	447,206	-	-	36,303	21,591	-	158,620	64,509
36,356	82,341	4,248		7,153	4,161		16,380	16,281
830			140,000	55,000		250,000		782
176,508	529,547	4,248	140,000	98,456	25,752	250,000	175,000	81,572
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	305,662
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	1,658,403
Provincial Grants - Other	81,572
Other	72,000
	<u>1,811,975</u>
Less: Allocated to Revenue	
Other revenue	1,898,151
	<u>81,000</u>
	<u>138,486</u>
Deferred Revenue, end of year	
Revenues	
Provincial Grants - Ministry of Education and Child Care	1,735,579
Provincial Grants - Other	81,572
Other Revenue	<u>81,000</u>
	<u>1,898,151</u>
Expenses	
Salaries	
Teachers	552,639
Principals and Vice Principals	121,497
Support Staff	120,279
Other Professionals	235,581
Substitutes	<u>1,930</u>
	<u>1,031,926</u>
Employee Benefits	215,417
Services and Supplies	<u>591,684</u>
	<u>1,839,027</u>
Net Revenue (Expense) before Interfund Transfers	
	<u>59,124</u>
Interfund Transfers	
Other	<u>(59,124)</u>
	<u>(59,124)</u>
Net Revenue (Expense)	
	<u>-</u>

School District No. 81 (Fort Nelson)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	90,207		90,207	100,922
Amortization of Deferred Capital Revenue	452,146		452,146	487,049
Total Revenue	542,353	-	542,353	587,971
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	866,192		866,192	844,098
Debt Services				
Capital Loan Interest		20,109	20,109	10,010
Total Expense	866,192	20,109	886,301	854,108
Net Revenue (Expense)	(323,839)	(20,109)	(343,948)	(266,137)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	40,674		40,674	30,400
Capital Loan Payment		145,294	145,294	145,272
Total Net Transfers	40,674	145,294	185,968	175,672
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	215,392	(215,392)	-	-
Afg paid on loan	(90,207)	90,207	-	-
Total Other Adjustments to Fund Balances	125,185	(125,185)	-	-
Budgeted Surplus (Deficit), for the year	(157,980)	-	(157,980)	(90,465)