

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, 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 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. 81 (Fort Nelson) 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 \$12,627,294 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 14th DAY OF JUNE, 2022;

READ A SECOND TIME THE 14th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF JUNE, 2022;


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 2022/2023, adopted by the Board the 14th DAY OF JUNE, 2022.


Secretary Treasurer

School District No. 81 (Fort Nelson)

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	644,938	671,125
Total Ministry Operating Grant Funded FTE's	644,938	671,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	11,006,983	11,198,050
Other	209,637	214,325
Federal Grants		80,000
Other Revenue	513,888	461,429
Rentals and Leases	32,000	32,065
Investment Income	28,000	28,000
Amortization of Deferred Capital Revenue	487,049	448,854
Total Revenue	12,277,557	12,462,723
Expenses		
Instruction	8,978,727	9,305,380
District Administration	995,872	851,934
Operations and Maintenance	2,112,642	1,953,687
Transportation and Housing	499,643	405,632
Debt Services	10,010	6,683
Total Expense	12,596,894	12,523,316
Net Revenue (Expense)	(319,337)	(60,593)
Budgeted Allocation (Retirement) of Surplus (Deficit)	228,872	
Budgeted Surplus (Deficit), for the year	(90,465)	(60,593)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		37,454
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(90,465)	(98,047)
Budgeted Surplus (Deficit), for the year	(90,465)	(60,593)

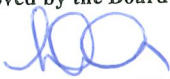
School District No. 81 (Fort Nelson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,433,179	10,277,845
Operating - Tangible Capital Assets Purchased	30,400	49,839
Special Purpose Funds - Total Expense	1,309,607	1,402,058
Capital Fund - Total Expense	854,108	843,413
Total Budget Bylaw Amount	12,627,294	12,573,155

Approved by the Board



Signature of the Chairperson of the Board of Education

Date Signed

June 14, 2022



Signature of the Superintendent

Date Signed

June 14, 2022



Signature of the Secretary Treasurer

Date Signed

June 14, 2022

School District No. 81 (Fort Nelson)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(319,337)</u>	<u>(60,593)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(30,400)	(49,839)
From Deferred Capital Revenue		(277,500)
Acquired from MFA Financing		(130,215)
Total Acquisition of Tangible Capital Assets	<u>(30,400)</u>	<u>(457,554)</u>
Amortization of Tangible Capital Assets	844,098	836,730
Total Effect of change in Tangible Capital Assets	<u>813,698</u>	<u>379,176</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>494,361</u>	<u>318,583</u>

School District No. 81 (Fort Nelson)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	9,695,094	9,798,569
Other	132,873	132,873
Other Revenue	432,888	461,429
Rentals and Leases	32,000	32,065
Investment Income	28,000	28,000
Total Revenue	10,320,855	10,452,936
Expenses		
Instruction	7,669,120	7,903,322
District Administration	995,872	851,934
Operations and Maintenance	1,268,544	1,116,957
Transportation and Housing	499,643	405,632
Total Expense	10,433,179	10,277,845
Net Revenue (Expense)	(112,324)	175,091
Budgeted Prior Year Surplus Appropriation	228,872	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(30,400)	(49,839)
Other	(86,148)	(87,798)
Total Net Transfers	(116,548)	(137,637)
Budgeted Surplus (Deficit), for the year	-	37,454

School District No. 81 (Fort Nelson)

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	9,944,734	10,096,024
ISC/LEA Recovery	(366,682)	(427,807)
Other Ministry of Education Grants		
Pay Equity	79,311	79,311
Student Transportation Fund	32,744	32,744
Support Staff Benefits Grant	893	893
FSA Scorer Grant	4,094	4,094
Support Staff PFA		900
Anti-racism		6,429
Equity Scan		5,000
Early Learning Framework Implementtion Money		981
Total Provincial Grants - Ministry of Education	9,695,094	9,798,569
Provincial Grants - Other	132,873	132,873
Other Revenues		
Funding from First Nations	366,682	427,807
Miscellaneous		
Visa Rewards	3,350	3,350
Teacher Pro d	5,132	5,327
Tech Revenue	5,000	4,000
Art Starts		4,500
Secondment Funds		16,445
Admin Fees	52,724	
Total Other Revenue	432,888	461,429
Rentals and Leases	32,000	32,065
Investment Income	28,000	28,000
Total Operating Revenue	10,320,855	10,452,936

School District No. 81 (Fort Nelson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,284,735	3,425,165
Principals and Vice Principals	722,847	718,749
Educational Assistants	1,018,165	1,151,480
Support Staff	660,646	633,881
Other Professionals	786,090	561,335
Substitutes	235,300	235,300
Total Salaries	6,707,783	6,725,910
Employee Benefits	1,566,363	1,563,998
Total Salaries and Benefits	8,274,146	8,289,908
Services and Supplies		
Services	778,689	764,971
Student Transportation	428,088	342,713
Professional Development and Travel	256,271	233,681
Rentals and Leases	43,256	41,971
Dues and Fees	26,654	26,654
Insurance	37,018	41,448
Supplies	277,842	271,128
Utilities	311,215	265,371
Total Services and Supplies	2,159,033	1,987,937
Total Operating Expense	10,433,179	10,277,845

School District No. 81 (Fort Nelson)

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	2,605,200	237,066		333,646		156,000	3,331,912
1.03 Career Programs	18,900	7,302					26,202
1.07 Library Services	160,631			76,938		2,700	240,269
1.08 Counselling	155,909					600	156,509
1.10 Special Education	277,660	54,992	858,119		11,473	63,700	1,265,944
1.31 Indigenous Education	51,162	43,114	160,046		14,862	12,000	281,184
1.41 School Administration	15,273	357,008					372,281
Total Function 1	3,284,735	699,482	1,018,165	410,584	26,335	235,000	5,674,301
4 District Administration							
4.11 Educational Administration				21,021	116,162		137,183
4.40 School District Governance					52,550		52,550
4.41 Business Administration		23,365		66,149	421,050	300	510,864
Total Function 4	-	23,365	-	87,170	589,762	300	700,597
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,408	139,437		147,845
5.50 Maintenance Operations				135,078			135,078
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	143,486	139,437	-	282,923
7 Transportation and Housing							
7.41 Transportation and Housing Administration					30,556		30,556
7.70 Student Transportation				19,406			19,406
Total Function 7	-	-	-	19,406	30,556	-	49,962
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,284,735	722,847	1,018,165	660,646	786,090	235,300	6,707,783

School District No. 81 (Fort Nelson)
Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,331,912	856,979	4,188,891	442,862	4,631,753	4,769,713
1.03 Career Programs	26,202	5,168	31,370	1,594	32,964	10,001
1.07 Library Services	240,269	52,274	292,543	3,233	295,776	286,609
1.08 Counselling	156,509	31,673	188,182		188,182	213,263
1.10 Special Education	1,265,944	308,429	1,574,373	98,162	1,672,535	1,844,892
1.31 Indigenous Education	281,184	79,882	361,066	14,114	375,180	374,037
1.41 School Administration	372,281	66,790	439,071	33,659	472,730	404,807
Total Function 1	5,674,301	1,401,195	7,075,496	593,624	7,669,120	7,903,322
4 District Administration						
4.11 Educational Administration	137,183	20,378	157,561	25,529	183,090	146,483
4.40 School District Governance	52,550	1,910	54,460	59,825	114,285	79,785
4.41 Business Administration	510,864	78,241	589,105	109,392	698,497	625,666
Total Function 4	700,597	100,529	801,126	194,746	995,872	851,934
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	147,845	23,015	170,860	34,920	205,780	133,498
5.50 Maintenance Operations	135,078	31,095	166,173	577,826	743,999	710,538
5.52 Maintenance of Grounds	-	-	-	7,550	7,550	7,550
5.56 Utilities	-	-	-	311,215	311,215	265,371
Total Function 5	282,923	54,110	337,033	931,511	1,268,544	1,116,957
7 Transportation and Housing						
7.41 Transportation and Housing Administration	30,556	3,817	34,373		34,373	29,737
7.70 Student Transportation	19,406	6,712	26,118	439,152	465,270	375,895
Total Function 7	49,962	10,529	60,491	439,152	499,643	405,632
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,707,783	1,566,363	8,274,146	2,159,033	10,433,179	10,277,845

School District No. 81 (Fort Nelson)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

Schedule 3

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,210,967	1,298,355
Other	76,764	81,452
Federal Grants		80,000
Other Revenue	81,000	
Total Revenue	1,368,731	1,459,807
Expenses		
Instruction	1,309,607	1,402,058
Total Expense	1,309,607	1,402,058
Net Revenue (Expense)	59,124	57,749
Net Transfers (to) from other funds		
Other	(59,124)	(57,749)
Total Net Transfers	(59,124)	(57,749)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 81 (Fort Nelson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Annual Facility Grant \$	Learning Improvement Fund \$	Special Education Equipment \$	Scholarships and Bursaries \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn	OLEP \$	CommunityLINK \$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	64,624	33,693				64,000	7,350	7,809	139,061
Provincial Grants - Other									
Other					72,000				
	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	7,809	139,061
				1,000	80,000				
Less: Allocated to Revenue									
Other Revenue	-	-	1,837	500	47,412	-	-	-	-
Deferred Revenue, end of year									
Revenues									
Provincial Grants - Ministry of Education	64,624	33,693				64,000	7,350	7,809	139,061
Provincial Grants - Other									
Other Revenue	64,624	33,693	-	1,000	80,000	64,000	7,350	7,809	139,061
				1,000	80,000				
Expenses									
Salaries									
Teachers								1,562	
Principals and Vice Principals									95,498
Educational Assistants		24,576				4,979			
Support Staff						39,856	1,297		
Other Professionals									
Substitutes									
	-	24,576	-	-	-	44,835	1,297	1,562	95,498
Employee Benefits	5,500	6,873				14,281		270	25,661
Services and Supplies	5,500	2,244		1,000	80,000	4,884	6,053	5,977	17,902
				1,000	80,000	64,000	7,350	7,809	139,061
Net Revenue (Expense) before Interfund Transfers	59,124	-	-	-	-	-	-	-	-
Interfund Transfers									
Other	(59,124)								
	(59,124)								
Net Revenue (Expense)	-								

School District No. 81 (Fort Nelson)

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
 Provincial Grants - Other
 Other

Less: Allocated to Revenue
 Other Revenue

Deferred Revenue, end of year

Revenues
 Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other Revenue

Expenses

Salaries
 Teachers
 Principals and Vice Principals
 Educational Assistants
 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	First Nation Student Transportation	Mental Health in Schools	Speech	TOTAL
\$	\$	\$	\$	\$	\$
			128,154		267,903
176,508	529,547	129,922			1,152,514
				76,764	76,764
176,508	529,547	129,922	-	76,764	1,301,278
176,508	529,547	129,922	58,453	76,764	1,368,731
-	-	-	69,701	-	81,000
					119,450
176,508	529,547	129,922	58,453	76,764	1,210,967
176,508	529,547	129,922	58,453	76,764	1,368,731
53,798	445,167		27,026		527,553
80,317					80,317
					120,074
					4,979
	588			60,231	101,384
					588
134,115	445,755	-	27,026	60,231	834,895
25,481	83,792		5,427	13,402	175,187
16,912		129,922	26,000	3,131	299,525
176,508	529,547	129,922	58,453	76,764	1,309,607
-	-	-	-	-	59,124
-	-	-	-	-	(59,124)
-	-	-	-	-	(59,124)
-	-	-	-	-	-
-	-	-	-	-	-

School District No. 81 (Fort Nelson)

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	100,922		100,922	101,126
Amortization of Deferred Capital Revenue	487,049		487,049	448,854
Total Revenue	587,971	-	587,971	549,980
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	844,098		844,098	836,730
Debt Services				
Capital Lease Interest		10,010	10,010	
Capital Loan Interest			-	6,683
Total Expense	844,098	10,010	854,108	843,413
Net Revenue (Expense)	(256,127)	(10,010)	(266,137)	(293,433)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	30,400		30,400	49,839
Capital Loan Payment		145,272	145,272	145,547
Total Net Transfers	30,400	145,272	175,672	195,386
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	236,184	(236,184)	-	
AFG Bylaw paid to loan	(100,922)	100,922	-	
Total Other Adjustments to Fund Balances	135,262	(135,262)	-	
Budgeted Surplus (Deficit), for the year	(90,465)	-	(90,465)	(98,047)