

Annual Budget

**School District No. 08 (Kootenay Lake)**

June 30, 2022

# School District No. 08 (Kootenay Lake)

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. 08 (KOOTENAY LAKE) (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. 08 (Kootenay Lake) 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 \$72,132,770 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 11th DAY OF MAY, 2021;

READ A SECOND TIME THE 11th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 14 DAY OF MAY, 2021;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 08 (Kootenay Lake) Annual Budget Bylaw 2021/2022, adopted by the Board the 14 DAY OF MAY, 2021.



Secretary Treasurer

# School District No. 08 (Kootenay Lake)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,864,000	4,719,570
Adult	11,000	3,620
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,875,000</b>	<b>4,723,190</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	64,004,846	66,336,939
Other	359,482	454,224
Tuition	1,178,700	689,700
Other Revenue	2,663,517	2,593,356
Rentals and Leases	116,000	116,000
Investment Income	62,000	62,000
Amortization of Deferred Capital Revenue	2,771,209	2,725,489
Provincial Grants, Ministry of Education (Additional CEF)	64,483	
<b>Total Revenue</b>	<b>71,220,237</b>	<b>72,977,708</b>
<b>Expenses</b>		
Instruction	53,352,555	53,916,357
District Administration	3,263,089	3,411,689
Operations and Maintenance	11,785,821	12,684,945
Transportation and Housing	2,916,063	2,880,313
<b>Total Expense</b>	<b>71,317,528</b>	<b>72,893,304</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(97,291)</b>	<b>84,404</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(97,291)	84,404
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(97,291)</b>	<b>84,404</b>

# School District No. 08 (Kootenay Lake)


Statement 2

Annual Budget - Revenue and Expense


Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	59,391,304	58,072,510
Operating - Tangible Capital Assets Purchased	363,656	657,690
Special Purpose Funds - Total Expense	8,472,482	11,275,433
Special Purpose Funds - Tangible Capital Assets Purchased	201,586	226,586
Capital Fund - Total Expense	3,453,742	3,545,361
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	850,000
<b>Total Budget Bylaw Amount</b>	<u>72,132,770</u>	<u>74,627,580</u>


Approved by the Board

  
 \_\_\_\_\_  
 Signature of the Chairperson of the Board of Education

*May 17, 2021*  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Superintendent

*May 17, 2021*  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Secretary Treasurer

*May 19, 2021*  
 \_\_\_\_\_  
 Date Signed

# School District No. 08 (Kootenay Lake)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(97,291)</u>	<u>84,404</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(565,242)	(884,276)
From Local Capital	(250,000)	(850,000)
From Deferred Capital Revenue	<u>(3,461,462)</u>	<u>(3,135,508)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(4,276,704)</u>	<u>(4,869,784)</u>
Amortization of Tangible Capital Assets	<u>3,453,742</u>	<u>3,545,361</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(822,962)</u>	<u>(1,324,423)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(920,253)</u>	<u>(1,240,019)</u>



# School District No. 08 (Kootenay Lake)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	57,512,261	56,931,920
Other	359,482	454,224
Tuition	1,178,700	689,700
Other Revenue	558,517	508,356
Rentals and Leases	116,000	116,000
Investment Income	30,000	30,000
<b>Total Revenue</b>	<u>59,754,960</u>	<u>58,730,200</u>
<b>Expenses</b>		
Instruction	45,165,161	43,882,909
District Administration	3,225,322	3,304,119
Operations and Maintenance	8,084,758	8,144,328
Transportation and Housing	2,916,063	2,741,154
<b>Total Expense</b>	<u>59,391,304</u>	<u>58,072,510</u>
<b>Net Revenue (Expense)</b>	<u>363,656</u>	<u>657,690</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(363,656)	(657,690)
<b>Total Net Transfers</b>	<u>(363,656)</u>	<u>(657,690)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 08 (Kootenay Lake)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	56,451,638	54,689,259
ISC/LEA Recovery	(131,651)	(131,651)
Other Ministry of Education Grants		
Pay Equity	300,996	300,996
Funding for Graduated Adults	18,000	18,000
Student Transportation Fund	419,602	419,602
Teachers' Labour Settlement Funding		1,338,788
Early Career Mentorship Funding		105,000
NGN Self-Provisioned Sites	43,200	43,200
Provincial Assessment Grant	8,187	8,187
Early Learning Fund	2,289	2,289
Operating Grant, Ministry of Education (Additional Uniqued Needs)	400,000	138,250
<b>Total Provincial Grants - Ministry of Education</b>	<u>57,512,261</u>	<u>56,931,920</u>
<b>Provincial Grants - Other</b>	<u>359,482</u>	<u>454,224</u>
<b>Tuition</b>		
International and Out of Province Students	1,128,700	659,700
Distance Learning/Correspondence Course Fees	50,000	30,000
<b>Total Tuition</b>	<u>1,178,700</u>	<u>689,700</u>
<b>Other Revenues</b>		
Other School District/Education Authorities	349,148	283,487
Funding from First Nations	131,651	131,651
Miscellaneous		
Private School Bussing	67,348	67,348
Cultural Grants	10,370	11,370
Sales	-	14,500
<b>Total Other Revenue</b>	<u>558,517</u>	<u>508,356</u>
<b>Rentals and Leases</b>	<u>116,000</u>	<u>116,000</u>
<b>Investment Income</b>	<u>30,000</u>	<u>30,000</u>
<b>Total Operating Revenue</b>	<u>59,754,960</u>	<u>58,730,200</u>



**School District No. 08 (Kootenay Lake)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	22,749,514	21,518,373
Principals and Vice Principals	4,418,798	4,225,882
Educational Assistants	2,939,077	3,611,337
Support Staff	7,167,926	6,998,126
Other Professionals	2,049,267	2,182,929
Substitutes	2,108,330	2,095,108
<b>Total Salaries</b>	<u>41,432,912</u>	<u>40,631,755</u>
<b>Employee Benefits</b>	<u>10,374,043</u>	<u>10,276,802</u>
<b>Total Salaries and Benefits</b>	<u>51,806,955</u>	<u>50,908,557</u>
<b>Services and Supplies</b>		
Services	1,456,595	1,409,010
Student Transportation	213,309	269,800
Professional Development and Travel	887,710	884,425
Rentals and Leases	41,400	41,400
Dues and Fees	89,840	78,944
Insurance	180,250	163,000
Supplies	3,199,645	2,898,374
Utilities	1,515,600	1,419,000
<b>Total Services and Supplies</b>	<u>7,584,349</u>	<u>7,163,953</u>
<b>Total Operating Expense</b>	<u>59,391,304</u>	<u>58,072,510</u>

# School District No. 08 (Kootenay Lake)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	19,349,022					1,471,448	20,820,470
1.07 Library Services	230,384			107,217			337,601
1.08 Counselling	363,901						363,901
1.10 Special Education	1,947,328		2,765,523	59,024	167,015	208,189	5,147,079
1.30 English Language Learning	41,015						41,015
1.31 Indigenous Education	652,754	143,810	173,554			1,819	971,937
1.41 School Administration		3,843,558		1,186,731		29,652	5,059,941
1.62 International and Out of Province Students	107,206	143,810		73,435			324,451
1.64 Other							-
<b>Total Function 1</b>	<b>22,691,610</b>	<b>4,131,178</b>	<b>2,939,077</b>	<b>1,426,407</b>	<b>167,015</b>	<b>1,711,108</b>	<b>33,066,395</b>
<b>4 District Administration</b>							
4.11 Educational Administration	57,904	287,620			346,083		691,607
4.40 School District Governance					166,426		166,426
4.41 Business Administration				354,558	758,478		1,113,036
<b>Total Function 4</b>	<b>57,904</b>	<b>287,620</b>	<b>-</b>	<b>354,558</b>	<b>1,270,987</b>	<b>-</b>	<b>1,971,069</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				27,875	518,337		546,212
5.50 Maintenance Operations				3,594,430		267,022	3,861,452
5.52 Maintenance of Grounds				180,419			180,419
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,802,724</b>	<b>518,337</b>	<b>267,022</b>	<b>4,588,083</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				48,849	92,928		141,777
7.70 Student Transportation				1,535,388		130,200	1,665,588
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,584,237</b>	<b>92,928</b>	<b>130,200</b>	<b>1,807,365</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>22,749,514</b>	<b>4,418,798</b>	<b>2,939,077</b>	<b>7,167,926</b>	<b>2,049,267</b>	<b>2,108,330</b>	<b>41,432,912</b>

# School District No. 08 (Kootenay Lake)

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	20,820,470	5,087,819	25,908,289	2,483,445	28,391,734	26,681,607
1.07 Library Services	337,601	87,532	425,133	47,100	472,233	475,225
1.08 Counselling	363,901	86,609	450,510		450,510	313,713
1.10 Special Education	5,147,079	1,571,411	6,718,490	139,650	6,858,140	7,860,281
1.30 English Language Learning	41,015	9,762	50,777		50,777	48,667
1.31 Indigenous Education	971,937	248,158	1,220,095	179,373	1,399,468	1,395,999
1.41 School Administration	5,059,941	1,136,299	6,196,240	130,416	6,326,656	6,083,177
1.62 International and Out of Province Students	324,451	73,370	397,821	795,916	1,193,737	962,334
1.64 Other	-	-	-	21,906	21,906	61,906
<b>Total Function 1</b>	<b>33,066,395</b>	<b>8,300,960</b>	<b>41,367,355</b>	<b>3,797,806</b>	<b>45,165,161</b>	<b>43,882,909</b>
<b>4 District Administration</b>						
4.11 Educational Administration	691,607	140,522	832,129	208,618	1,040,747	1,245,821
4.40 School District Governance	166,426	9,486	175,912	109,801	285,713	267,138
4.41 Business Administration	1,113,036	252,552	1,365,588	533,274	1,898,862	1,791,160
<b>Total Function 4</b>	<b>1,971,069</b>	<b>402,560</b>	<b>2,373,629</b>	<b>851,693</b>	<b>3,225,322</b>	<b>3,304,119</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	546,212	112,030	658,242	284,632	942,874	866,345
5.50 Maintenance Operations	3,861,452	985,772	4,847,224	348,803	5,196,027	5,440,922
5.52 Maintenance of Grounds	180,419	54,126	234,545	98,300	332,845	372,061
5.56 Utilities	-	-	-	1,613,012	1,613,012	1,465,000
<b>Total Function 5</b>	<b>4,588,083</b>	<b>1,151,928</b>	<b>5,740,011</b>	<b>2,344,747</b>	<b>8,084,758</b>	<b>8,144,328</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	141,777	33,240	175,017	132,020	307,037	213,970
7.70 Student Transportation	1,665,588	485,355	2,150,943	458,083	2,609,026	2,527,184
<b>Total Function 7</b>	<b>1,807,365</b>	<b>518,595</b>	<b>2,325,960</b>	<b>590,103</b>	<b>2,916,063</b>	<b>2,741,154</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>41,432,912</b>	<b>10,374,043</b>	<b>51,806,955</b>	<b>7,584,349</b>	<b>59,391,304</b>	<b>58,072,510</b>

# School District No. 08 (Kootenay Lake)

Schedule 3

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,492,585	9,405,019
Other Revenue	2,105,000	2,085,000
Investment Income	12,000	12,000
Provincial Grants, Ministry of Education (Additional CEF)	64,483	-
<b>Total Revenue</b>	<b>8,674,068</b>	<b>11,502,019</b>
<b>Expenses</b>		
Instruction	8,187,394	10,033,448
District Administration	37,767	107,570
Operations and Maintenance	247,321	995,256
Transportation and Housing	-	139,159
<b>Total Expense</b>	<b>8,472,482</b>	<b>11,275,433</b>
<b>Net Revenue (Expense)</b>	<b>201,586</b>	<b>226,586</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(201,586)	(226,586)
<b>Total Net Transfers</b>	<b>(201,586)</b>	<b>(226,586)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 08 (Kootenay Lake)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-		378,739	1,360,962	-	80,000	19,322	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	279,588	196,548			160,000	49,000	84,115	650,695	207,086
Other			53,000	2,000,000					
Investment Income			7,000	5,000					
Provincial Grants, Ministry of Education (Additional CEF)									
	279,588	196,548	60,000	2,005,000	160,000	49,000	84,115	650,695	207,086
<b>Less:</b> Allocated to Revenue	279,588	196,548	60,000	2,005,000	160,000	129,000	103,437	650,695	207,086
Deferred Revenue, end of year	-	-	378,739	1,360,962	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	279,588	196,548			160,000	129,000	103,437	650,695	207,086
Other Revenue			53,000	2,000,000					
Investment Income			7,000	5,000					
Provincial Grants, Ministry of Education (Additional CEF)									
	279,588	196,548	60,000	2,005,000	160,000	129,000	103,437	650,695	207,086
<b>Expenses</b>									
Salaries									
Teachers								87,072	
Educational Assistants		143,781					20,728	215,056	
Support Staff									151,959
Other Professionals							2,500	1,983	
	-	143,781	-	-	-	-	23,228	304,111	151,959
Employee Benefits		52,767					8,007	99,966	41,439
Services and Supplies	78,002		60,000	2,005,000	160,000	129,000	72,202	246,618	13,688
	78,002	196,548	60,000	2,005,000	160,000	129,000	103,437	650,695	207,086
<b>Net Revenue (Expense) before Interfund Transfers</b>	201,586	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(201,586)								
	(201,586)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



# School District No. 08 (Kootenay Lake)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Donations	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	59,980	-	-	13,000	1,912,003
<b>Add: Restricted Grants</b>								
Provincial Grants - Ministry of Education	4,651,251	-	55,000	-				6,333,283
Other							52,000	2,105,000
Investment Income								12,000
Provincial Grants, Ministry of Education (Additional CEF)	64,483							64,483
	4,715,734	-	55,000	-	-	-	52,000	8,514,766
<b>Less: Allocated to Revenue</b>	4,715,734	-	55,000	59,980	-	-	52,000	8,674,068
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	13,000	1,752,701
<b>Revenues</b>								
Provincial Grants - Ministry of Education	4,651,251		55,000	59,980				6,492,585
Other Revenue							52,000	2,105,000
Investment Income								12,000
Provincial Grants, Ministry of Education (Additional CEF)	64,483							64,483
	4,715,734	-	55,000	59,980	-	-	52,000	8,674,068
<b>Expenses</b>								
<b>Salaries</b>								
Teachers	3,809,156							3,896,228
Educational Assistants								379,565
Support Staff								151,959
Other Professionals				8,071				12,554
	3,809,156	-	-	8,071	-	-	-	4,440,306
Employee Benefits	906,578			1,291				1,110,048
Services and Supplies			55,000	50,618			52,000	2,922,128
	4,715,734	-	55,000	59,980	-	-	52,000	8,472,482
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	201,586
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased								(201,586)
	-	-	-	-	-	-	-	(201,586)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-



# School District No. 08 (Kootenay Lake)

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		20,000	20,000	20,000
Amortization of Deferred Capital Revenue	2,771,209		2,771,209	2,725,489
<b>Total Revenue</b>	<b>2,771,209</b>	<b>20,000</b>	<b>2,791,209</b>	<b>2,745,489</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,453,742		3,453,742	3,545,361
<b>Total Expense</b>	<b>3,453,742</b>	<b>-</b>	<b>3,453,742</b>	<b>3,545,361</b>
<b>Net Revenue (Expense)</b>	<b>(682,533)</b>	<b>20,000</b>	<b>(662,533)</b>	<b>(799,872)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	565,242		565,242	884,276
<b>Total Net Transfers</b>	<b>565,242</b>	<b>-</b>	<b>565,242</b>	<b>884,276</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>250,000</b>	<b>(250,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>132,709</b>	<b>(230,000)</b>	<b>(97,291)</b>	<b>84,404</b>