

Amended Annual Budget

School District No. 73 (Kamloops/Thompson)

June 30, 2018

School District No. 73 (Kamloops/Thompson)

June 30, 2018

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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. 73 (KAMLOOPS/THOMPSON) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 73 (Kamloops/Thompson) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$176,129,253 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 19th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2018;

Signature on File

Chairperson of the Board

(Corporate Seal)

Signature on File

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops/Thompson) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 19th DAY OF FEBRUARY, 2018.

Signature on File

Secretary Treasurer

School District No. 73 (Kamloops/Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,574,000	14,440,969
Adult	126,625	128,375
Total Ministry Operating Grant Funded FTE's	14,700,625	14,569,344
Revenues	\$	\$
Provincial Grants		
Ministry of Education	153,552,918	146,381,949
Other	75,193	309,737
Federal Grants	146,218	146,218
Tuition	3,092,100	2,626,412
Other Revenue	9,935,535	9,940,544
Rentals and Leases	269,684	269,684
Investment Income	267,000	271,000
Amortization of Deferred Capital Revenue	2,990,286	3,060,250
Total Revenue	170,328,934	163,005,794
Expenses		
Instruction	130,512,671	122,064,253
District Administration	4,791,969	4,277,853
Operations and Maintenance	25,827,777	27,199,760
Transportation and Housing	4,994,880	4,986,914
Supplies	7,648,509	7,624,771
Total Expense	173,775,806	166,153,551
Net Revenue (Expense)	(3,446,872)	(3,147,757)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,636,505	1,502,055
Budgeted Surplus (Deficit), for the year	(1,810,367)	(1,645,702)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,810,367)	(1,645,702)
Budgeted Surplus (Deficit), for the year	(1,810,367)	(1,645,702)

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	147,249,180	143,007,529
Special Purpose Funds - Total Expense	18,929,844	14,165,691
Capital Fund - Total Expense	7,596,782	8,980,331
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,353,447	2,945,336
Total Budget Bylaw Amount	176,129,253	169,098,887

Approved by the Board

Signature on File February 20, 2018
Signature of the Chairperson of the Board of Education Date Signed

Signature on File February 20, 2018
Signature of the Superintendent Date Signed

Signature on File February 20, 2018
Signature of the Secretary Treasurer Date Signed

School District No. 73 (Kamloops/Thompson)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,446,872)</u>	<u>(3,147,757)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,353,447)	(2,945,336)
From Deferred Capital Revenue	<u>(2,080,606)</u>	
Total Acquisition of Tangible Capital Assets	<u>(4,434,053)</u>	<u>(2,945,336)</u>
Amortization of Tangible Capital Assets	<u>4,997,948</u>	4,994,496
Total Effect of change in Tangible Capital Assets	<u>563,895</u>	<u>2,049,160</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,882,977)</u></u>	<u><u>(1,098,597)</u></u>

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,195,717	826,322	26,127,293	33,149,332
Changes for the year				
Net Revenue (Expense) for the year	(1,636,505)		(1,810,367)	(3,446,872)
Net Changes for the year	(1,636,505)	-	(1,810,367)	(3,446,872)
Budgeted Accumulated Surplus (Deficit), end of year	4,559,212	826,322	24,316,926	29,702,460

School District No. 73 (Kamloops/Thompson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	138,851,458	135,057,641
Other	75,193	75,193
Tuition	3,092,100	2,626,412
Other Revenue	3,108,240	3,260,544
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
Total Revenue	145,612,675	141,505,474
Expenses		
Instruction	119,963,854	116,379,825
District Administration	4,791,969	4,277,853
Operations and Maintenance	17,498,477	17,362,937
Transportation and Housing	4,994,880	4,986,914
Total Expense	147,249,180	143,007,529
Net Revenue (Expense)	(1,636,505)	(1,502,055)
Budgeted Prior Year Surplus Appropriation	1,636,505	1,502,055
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	139,009,176	134,770,284
INAC/LEA Recovery	(2,455,629)	(2,451,810)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplement	666,817	666,817
Return of Administrative Savings	673,698	673,698
Carbon Tax Grant	100,000	100,000
Student Learning Grant		705,000
Foundation Skills Assessment	20,193	17,693
Next Generation Network - Self Provisioned Rebate	251,244	
Secwepemc Language	10,000	
Total Provincial Grants - Ministry of Education	<u>138,851,458</u>	<u>135,057,641</u>
Provincial Grants - Other	<u>75,193</u>	<u>75,193</u>
Tuition		
International and Out of Province Students	3,092,100	2,626,412
Total Tuition	<u>3,092,100</u>	<u>2,626,412</u>
Other Revenues		
LEA/Direct Funding from First Nations	2,451,810	2,472,533
Miscellaneous		
City of Kamloops		95,000
Trades and Transitions Program	259,460	249,660
Miscellaneous	396,970	443,351
Total Other Revenue	<u>3,108,240</u>	<u>3,260,544</u>
Rentals and Leases	<u>269,684</u>	<u>269,684</u>
Investment Income	<u>216,000</u>	<u>216,000</u>
Total Operating Revenue	<u><u>145,612,675</u></u>	<u><u>141,505,474</u></u>

School District No. 73 (Kamloops/Thompson)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	60,897,387	58,512,451
Principals and Vice Principals	8,676,259	8,423,542
Educational Assistants	8,349,371	8,318,616
Support Staff	15,672,913	15,226,224
Other Professionals	3,649,744	3,209,130
Substitutes	5,688,987	5,442,742
Total Salaries	102,934,661	99,132,705
Employee Benefits	24,222,285	24,319,539
Total Salaries and Benefits	127,156,946	123,452,244
Services and Supplies		
Services	3,305,223	3,050,533
Student Transportation	369,904	356,812
Professional Development and Travel	1,936,961	1,710,654
Dues and Fees	100,535	101,589
Insurance	537,524	523,249
Supplies	10,794,920	10,788,081
Utilities	3,047,167	3,024,367
Total Services and Supplies	20,092,234	19,555,285
Total Operating Expense	147,249,180	143,007,529

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	48,112,967	1,329,097		1,026,276	255,264	3,650,159	54,373,763
1.03 Career Programs	268,167					20,153	288,320
1.07 Library Services	1,665,886			1,219,857		185,083	3,070,826
1.08 Counselling	1,625,255			521,548		147,745	2,294,548
1.10 Special Education	6,744,808	173,362	7,105,607	73,886		922,053	15,019,716
1.30 English Language Learning	121,894					9,160	131,054
1.31 Aboriginal Education	546,708	123,804	1,243,764		411,808	57,000	2,383,084
1.41 School Administration		6,346,445		828,349		168,035	7,342,829
1.60 Summer School	105,185	10,108					115,293
1.61 Continuing Education	406,314	462,295		86,925		44,065	999,599
1.62 International and Out of Province Students	284,419	115,574		30,858		25,205	456,056
1.64 Other	1,015,784	115,574		68,297		82,005	1,281,660
Total Function 1	60,897,387	8,676,259	8,349,371	3,855,996	667,072	5,310,663	87,756,748
4 District Administration							
4.11 Educational Administration				143,519	728,003		871,522
4.40 School District Governance					204,543		204,543
4.41 Business Administration				811,800	1,136,735		1,948,535
Total Function 4	-	-	-	955,319	2,069,281	-	3,024,600
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				79,154	422,671		501,825
5.50 Maintenance Operations				7,470,742	306,546	219,034	7,996,322
5.52 Maintenance of Grounds				843,450		20,251	863,701
5.56 Utilities							-
Total Function 5	-	-	-	8,393,346	729,217	239,285	9,361,848
7 Transportation and Housing							
7.41 Transportation and Housing Administration				115,448	184,174		299,622
7.70 Student Transportation				2,352,804		139,039	2,491,843
Total Function 7	-	-	-	2,468,252	184,174	139,039	2,791,465
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,897,387	8,676,259	8,349,371	15,672,913	3,649,744	5,688,987	102,934,661

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	54,373,763	13,044,847	67,418,610	6,051,432	73,470,042	71,900,521
1.03 Career Programs	288,320	69,574	357,894		357,894	247,063
1.07 Library Services	3,070,826	738,552	3,809,378	321,668	4,131,046	3,933,286
1.08 Counselling	2,294,548	552,639	2,847,187	500	2,847,687	2,691,766
1.10 Special Education	15,019,716	3,787,343	18,807,059	960,822	19,767,881	19,348,576
1.30 English Language Learning	131,054	31,624	162,678		162,678	158,594
1.31 Aboriginal Education	2,383,084	446,624	2,829,708	487,825	3,317,533	3,065,984
1.41 School Administration	7,342,829	1,557,000	8,899,829	468,743	9,368,572	9,207,216
1.60 Summer School	115,293	20,205	135,498	265	135,763	123,318
1.61 Continuing Education	999,599	225,352	1,224,951	615,707	1,840,658	1,730,290
1.62 International and Out of Province Students	456,056	106,067	562,123	2,264,360	2,826,483	2,280,271
1.64 Other	1,281,660	305,216	1,586,876	150,741	1,737,617	1,692,940
Total Function 1	87,756,748	20,885,043	108,641,791	11,322,063	119,963,854	116,379,825
4 District Administration						
4.11 Educational Administration	871,522	139,332	1,010,854	323,703	1,334,557	1,188,109
4.40 School District Governance	204,543	12,136	216,679	146,050	362,729	347,079
4.41 Business Administration	1,948,535	360,212	2,308,747	785,936	3,094,683	2,742,665
Total Function 4	3,024,600	511,680	3,536,280	1,255,689	4,791,969	4,277,853
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	501,825	93,853	595,678	418,504	1,014,182	1,061,538
5.50 Maintenance Operations	7,996,322	1,854,626	9,850,948	2,022,317	11,873,265	11,786,159
5.52 Maintenance of Grounds	863,701	211,585	1,075,286	488,577	1,563,863	1,490,873
5.56 Utilities	-	-	-	3,047,167	3,047,167	3,024,367
Total Function 5	9,361,848	2,160,064	11,521,912	5,976,565	17,498,477	17,362,937
7 Transportation and Housing						
7.41 Transportation and Housing Administration	299,622	75,394	375,016	158,638	533,654	552,864
7.70 Student Transportation	2,491,843	590,104	3,081,947	1,379,279	4,461,226	4,434,050
Total Function 7	2,791,465	665,498	3,456,963	1,537,917	4,994,880	4,986,914
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	102,934,661	24,222,285	127,156,946	20,092,234	147,249,180	143,007,529

School District No. 73 (Kamloops/Thompson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	<u>2018 Amended Annual Budget</u>	<u>2017 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,102,626	7,338,473
Federal Grants	146,218	146,218
Other Revenue	6,680,000	6,680,000
Investment Income	1,000	1,000
Total Revenue	<u>18,929,844</u>	<u>14,165,691</u>
Expenses		
Instruction	10,548,817	5,684,428
Operations and Maintenance	732,518	856,492
Supplies	7,648,509	7,624,771
Total Expense	<u>18,929,844</u>	<u>14,165,691</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	30,666	35,927	17,998	72,993	2,353,089				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	701,852	543,562					224,000	80,850	195,685
Other				14,000	5,200,000				
Investment Income				1,000					
	701,852	543,562	-	15,000	5,200,000	-	224,000	80,850	195,685
Less: Allocated to Revenue	732,518	579,489	17,998	31,000	5,500,000		224,000	80,850	195,685
Deferred Revenue, end of year	-	-	-	56,993	2,053,089	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	732,518	579,489	17,998				224,000	80,850	195,685
Federal Grants									
Other Revenue				30,000	5,500,000	400,000			
Investment Income				1,000					
	732,518	579,489	17,998	31,000	5,500,000	400,000	224,000	80,850	195,685
Expenses									
Salaries									
Teachers									10,000
Principals and Vice Principals									
Support Staff		432,028					149,058		
Substitutes									25,000
	-	432,028	-	-	-	-	149,058	-	35,000
Employee Benefits		147,461					50,722		8,750
Services and Supplies			17,998	31,000	5,500,000	400,000	24,220	80,850	151,935
Building Repairs and Maintenance	732,518								
	732,518	579,489	17,998	31,000	5,500,000	400,000	224,000	80,850	195,685
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	CommunityLINK	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	SET BC	Early Learning	Literacy Innovation	BCLCA/E-Learning	Gov't of Canada Environmental Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	306,771	110,180				14,908	39,984	8,985	15,228
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,576,753		658,365	7,827,592	123,549				
Other									
Investment Income									
	1,576,753	-	658,365	7,827,592	123,549	-	-	-	-
Less: Allocated to Revenue	1,488,523	110,180	658,365	7,827,592	123,549	14,908	39,984	8,985	15,228
Deferred Revenue, end of year	395,001	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,488,523	110,180	658,365	7,827,592	123,549	14,908	39,984	8,985	
Federal Grants									15,228
Other Revenue									
Investment Income									
	1,488,523	110,180	658,365	7,827,592	123,549	14,908	39,984	8,985	15,228
Expenses									
Salaries									
Teachers	929,921	90,351	293,241	5,870,694	93,065				
Principals and Vice Principals			37,500						
Support Staff			82,740						
Substitutes									
	929,921	90,351	413,481	5,870,694	93,065	-	-	-	-
Employee Benefits	232,480	19,829	97,747	1,956,898	21,332				
Services and Supplies	326,122		147,137		9,152	14,908	39,984	8,985	15,228
Building Repairs and Maintenance									
	1,488,523	110,180	658,365	7,827,592	123,549	14,908	39,984	8,985	15,228
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Gov't of Canada Youth Program	Contributor Restricted	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	130,990	664,192	3,801,911
Add: Restricted Grants			
Provincial Grants - Ministry of Education			11,932,208
Other		450,000	5,664,000
Investment Income			1,000
	-	450,000	17,597,208
Less: Allocated to Revenue	130,990	750,000	18,529,844
Deferred Revenue, end of year	-	364,192	2,869,275
Revenues			
Provincial Grants - Ministry of Education			12,102,626
Federal Grants	130,990		146,218
Other Revenue		750,000	6,680,000
Investment Income			1,000
	130,990	750,000	18,929,844
Expenses			
Salaries			
Teachers			7,287,272
Principals and Vice Principals			37,500
Support Staff			663,826
Substitutes			25,000
	-	-	8,013,598
Employee Benefits			2,535,219
Services and Supplies	130,990	750,000	7,648,509
Building Repairs and Maintenance			732,518
	130,990	750,000	18,929,844
Net Revenue (Expense)	-	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,598,834		2,598,834	3,985,835
Other			-	234,544
Other Revenue		147,295	147,295	
Investment Income		50,000	50,000	54,000
Amortization of Deferred Capital Revenue	2,990,286		2,990,286	3,060,250
Total Revenue	5,589,120	197,295	5,786,415	7,334,629
Expenses				
Operations and Maintenance	2,598,834		2,598,834	3,985,835
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,997,948		4,997,948	4,994,496
Total Expense	7,596,782	-	7,596,782	8,980,331
Net Revenue (Expense)	(2,007,662)	197,295	(1,810,367)	(1,645,702)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,353,447	(2,353,447)	-	
Total Other Adjustments to Fund Balances	2,353,447	(2,353,447)	-	
Budgeted Surplus (Deficit), for the year	345,785	(2,156,152)	(1,810,367)	(1,645,702)