

Amended Annual Budget

School District No. 73 (Kamloops/Thompson)

June 30, 2017

School District No. 73 (Kamloops/Thompson)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$169,098,887 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2017;

(Corporate Seal)

Signature on File

Chairperson of the Board

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 2016/2017, adopted by the Board the 27th DAY OF FEBRUARY, 2017.

Signature on File

Secretary Treasurer

School District No. 73 (Kamloops/Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,440,969	14,248,625
Adult	128,375	117,438
Total Ministry Operating Grant Funded FTE's	14,569,344	14,366,063
Revenues	\$	\$
Provincial Grants		
Ministry of Education	146,381,949	139,949,136
Other	75,193	75,193
Federal Grants	146,218	15,228
Tuition	2,626,412	2,509,628
Other Revenue	10,175,088	10,956,013
Rentals and Leases	269,684	269,684
Investment Income	271,000	312,000
Amortization of Deferred Capital Revenue	3,060,250	3,056,684
Total Revenue	163,005,794	157,143,566
Expenses		
Instruction	122,064,253	117,416,080
District Administration	4,277,853	4,183,612
Operations and Maintenance	27,199,760	26,509,038
Transportation and Housing	4,986,914	4,725,523
Supplies	7,624,771	8,361,047
Total Expense	166,153,551	161,195,300
Net Revenue (Expense)	(3,147,757)	(4,051,734)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,502,055	2,800,220
Budgeted Surplus (Deficit), for the year	(1,645,702)	(1,251,514)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,645,702)	(1,251,514)
Budgeted Surplus (Deficit), for the year	(1,645,702)	(1,251,514)

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	143,007,529	139,001,354
Special Purpose Funds - Total Expense	14,165,691	13,529,001
Capital Fund - Total Expense	8,980,331	8,664,945
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,945,336	4,486,585
Total Budget Bylaw Amount	169,098,887	165,681,885

Approved by the Board

Signature on File	February 28, 2017
Signature of the Chairperson of the Board of Education	Date Signed
Signature on File	February 28, 2017
Signature of the Superintendent	Date Signed
Signature on File	February 28, 2017
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, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,147,757)</u>	<u>(4,051,734)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	<u>(2,945,336)</u>	<u>(4,486,585)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,945,336)</u>	<u>(4,486,585)</u>
Amortization of Tangible Capital Assets	<u>4,994,496</u>	<u>4,681,452</u>
Total Effect of change in Tangible Capital Assets	<u>2,049,160</u>	<u>194,867</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,098,597)</u></u>	<u><u>(3,856,867)</u></u>

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,163,821	327,773	26,284,684	31,776,278
Changes for the year				
Net Revenue (Expense) for the year	(1,502,055)		(1,645,702)	(3,147,757)
Net Changes for the year	(1,502,055)	-	(1,645,702)	(3,147,757)
Budgeted Accumulated Surplus (Deficit), end of year	3,661,766	327,773	24,638,982	28,628,521

School District No. 73 (Kamloops/Thompson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	135,057,641	129,632,870
Other	75,193	75,193
Tuition	2,626,412	2,509,628
Other Revenue	3,260,544	3,497,759
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
Total Revenue	141,505,474	136,201,134
Expenses		
Instruction	116,379,825	113,115,762
District Administration	4,277,853	4,183,612
Operations and Maintenance	17,362,937	16,976,457
Transportation and Housing	4,986,914	4,725,523
Total Expense	143,007,529	139,001,354
Net Revenue (Expense)	(1,502,055)	(2,800,220)
Budgeted Prior Year Surplus Appropriation	1,502,055	2,800,220
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, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	134,770,284	131,287,381
INAC/LEA Recovery	(2,451,810)	(2,451,810)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplemental	666,817	
Economic Stability Dividend		77,922
Return of Administrative Savings	673,698	
Carbon Tax Grant	100,000	100,000
Foundation Skills Assessment	17,693	18,668
Curriculum Implementation		24,750
Student Learning Grant	705,000	
Total Provincial Grants - Ministry of Education	<u>135,057,641</u>	<u>129,632,870</u>
Provincial Grants - Other	<u>75,193</u>	<u>75,193</u>
Tuition		
International and Out of Province Students	2,626,412	2,509,628
Total Tuition	<u>2,626,412</u>	<u>2,509,628</u>
Other Revenues		
LEA/Direct Funding from First Nations	2,472,533	2,500,071
Miscellaneous		
City of Kamloops	95,000	95,000
Trades and Transitions Program	249,660	511,125
Miscellaneous	443,351	391,563
Total Other Revenue	<u>3,260,544</u>	<u>3,497,759</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>141,505,474</u></u>	<u><u>136,201,134</u></u>

School District No. 73 (Kamloops/Thompson)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	58,512,451	58,374,098
Principals and Vice Principals	8,423,542	7,998,022
Educational Assistants	8,318,616	7,890,738
Support Staff	15,226,224	14,892,176
Other Professionals	3,209,130	2,978,412
Substitutes	5,442,742	5,613,665
Total Salaries	99,132,705	97,747,111
Employee Benefits	24,319,539	21,972,167
Total Salaries and Benefits	123,452,244	119,719,278
Services and Supplies		
Services	3,050,533	3,006,291
Student Transportation	356,812	376,783
Professional Development and Travel	1,710,654	1,776,567
Dues and Fees	101,589	95,536
Insurance	523,249	527,724
Supplies	10,788,081	10,497,353
Utilities	3,024,367	3,001,822
Total Services and Supplies	19,555,285	19,282,076
Total Operating Expense	143,007,529	139,001,354

School District No. 73 (Kamloops/Thompson)

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

Year Ended June 30, 2017

	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	46,471,641	1,294,256		984,807	289,800	3,551,845	52,592,349
1.03 Career Programs	182,761					13,850	196,611
1.07 Library Services	1,550,672			1,194,565		175,672	2,920,909
1.08 Counselling	1,500,314			510,734		138,560	2,149,608
1.10 Special Education	6,632,853	168,817	6,924,779	72,355		912,768	14,711,572
1.30 English Language Learning	117,318					8,890	126,208
1.31 Aboriginal Education	406,654	95,284	1,393,837		263,410	8,000	2,167,185
1.41 School Administration		6,438,342		811,174		131,441	7,380,957
1.60 Summer School	109,145	14,173					123,318
1.61 Continuing Education	279,326	235,151		85,122		28,510	628,109
1.62 International and Out of Province Students	264,165	121,247		51,128		23,088	459,628
1.64 Other	997,602	56,272		66,881		79,652	1,200,407
Total Function 1	58,512,451	8,423,542	8,318,616	3,776,766	553,210	5,072,276	84,656,861
4 District Administration							
4.11 Educational Administration				139,680	528,545		668,225
4.40 School District Governance					200,529		200,529
4.41 Business Administration				657,234	1,059,474		1,716,708
Total Function 4	-	-	-	796,914	1,788,548	-	2,585,462
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				69,874	403,370		473,244
5.50 Maintenance Operations				7,319,373	293,021	213,299	7,825,693
5.52 Maintenance of Grounds				825,977		19,980	845,957
5.56 Utilities							-
Total Function 5	-	-	-	8,215,224	696,391	233,279	9,144,894
7 Transportation and Housing							
7.41 Transportation and Housing Administration				139,543	170,981		310,524
7.70 Student Transportation				2,297,777		137,187	2,434,964
Total Function 7	-	-	-	2,437,320	170,981	137,187	2,745,488
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	58,512,451	8,423,542	8,318,616	15,226,224	3,209,130	5,442,742	99,132,705

School District No. 73 (Kamloops/Thompson)

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

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	52,592,349	13,402,812	65,995,161	5,905,360	71,900,521	67,567,626
1.03 Career Programs	196,611	50,452	247,063		247,063	269,194
1.07 Library Services	2,920,909	726,254	3,647,163	286,123	3,933,286	3,921,949
1.08 Counselling	2,149,608	541,658	2,691,266	500	2,691,766	2,514,529
1.10 Special Education	14,711,572	3,595,648	18,307,220	1,041,356	19,348,576	20,499,207
1.30 English Language Learning	126,208	32,386	158,594		158,594	163,811
1.31 Aboriginal Education	2,167,185	440,849	2,608,034	457,950	3,065,984	3,039,405
1.41 School Administration	7,380,957	1,430,068	8,811,025	396,191	9,207,216	8,761,895
1.60 Summer School	123,318		123,318		123,318	146,347
1.61 Continuing Education	628,109	142,200	770,309	959,981	1,730,290	2,241,334
1.62 International and Out of Province Students	459,628	167,195	626,823	1,653,448	2,280,271	2,163,225
1.64 Other	1,200,407	335,932	1,536,339	156,601	1,692,940	1,827,240
Total Function 1	84,656,861	20,865,454	105,522,315	10,857,510	116,379,825	113,115,762
4 District Administration						
4.11 Educational Administration	668,225	173,478	841,703	346,406	1,188,109	1,246,081
4.40 School District Governance	200,529	13,500	214,029	133,050	347,079	322,920
4.41 Business Administration	1,716,708	393,502	2,110,210	632,455	2,742,665	2,614,611
Total Function 4	2,585,462	580,480	3,165,942	1,111,911	4,277,853	4,183,612
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	473,244	99,161	572,405	489,133	1,061,538	952,056
5.50 Maintenance Operations	7,825,693	1,879,037	9,704,730	2,081,429	11,786,159	11,553,988
5.52 Maintenance of Grounds	845,957	212,339	1,058,296	432,577	1,490,873	1,468,591
5.56 Utilities	-	-	-	3,024,367	3,024,367	3,001,822
Total Function 5	9,144,894	2,190,537	11,335,431	6,027,506	17,362,937	16,976,457
7 Transportation and Housing						
7.41 Transportation and Housing Administration	310,524	83,702	394,226	158,638	552,864	398,116
7.70 Student Transportation	2,434,964	599,366	3,034,330	1,399,720	4,434,050	4,327,407
Total Function 7	2,745,488	683,068	3,428,556	1,558,358	4,986,914	4,725,523
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	99,132,705	24,319,539	123,452,244	19,555,285	143,007,529	139,001,354

School District No. 73 (Kamloops/Thompson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,338,473	6,332,773
Federal Grants	146,218	15,228
Other Revenue	6,680,000	7,180,000
Investment Income	1,000	1,000
Total Revenue	<u>14,165,691</u>	<u>13,529,001</u>
Expenses		
Instruction	5,684,428	4,300,318
Operations and Maintenance	856,492	867,636
Supplies	7,624,771	8,361,047
Total Expense	<u>14,165,691</u>	<u>13,529,001</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, 2017

	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	94,897		36,501	65,801	2,494,331				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	761,595	2,694,585					224,000	80,850	195,685
Other				14,000	5,200,000				
Investment Income				1,000					
	761,595	2,694,585	-	15,000	5,200,000	-	224,000	80,850	195,685
Less: Allocated to Revenue	856,492	2,694,585	36,501	31,000	5,500,000		224,000	80,850	195,685
Deferred Revenue, end of year	-	-	-	49,801	2,194,331	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	856,492	2,694,585	36,501				224,000	80,850	195,685
Federal Grants									
Other Revenue				30,000	5,500,000	400,000			
Investment Income				1,000					
	856,492	2,694,585	36,501	31,000	5,500,000	400,000	224,000	80,850	195,685
Expenses									
Salaries									
Teachers		1,778,385							34,100
Support Staff		432,118					149,058		
Substitutes									
	-	2,210,503	-	-	-	-	149,058	-	34,100
Employee Benefits		484,082					50,722		11,400
Services and Supplies			36,501	31,000	5,500,000	400,000	24,220	80,850	150,185
Repairs and Maintenance	856,492								
	856,492	2,694,585	36,501	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, 2017

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures Fund	Set BC	Early Learning	Literacy Innovation	BCLCA E-Learning	Gov't of Canada Environmental Program	Gov't of Canada Youth Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	360,736				14,908	39,984	8,985	15,228	130,990
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,571,503	112,845	1,370,856	122,509					
Other									
Investment Income									
	1,571,503	112,845	1,370,856	122,509	-	-	-	-	-
Less: Allocated to Revenue	1,580,273	112,845	1,370,856	122,509	14,908	39,984	8,985	15,228	130,990
Deferred Revenue, end of year	351,966	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,580,273	112,845	1,370,856	122,509	14,908	39,984	8,985		
Federal Grants								15,228	130,990
Other Revenue									
Investment Income									
	1,580,273	112,845	1,370,856	122,509	14,908	39,984	8,985	15,228	130,990
Expenses									
Salaries									
Teachers	967,437		1,033,645	91,845					
Support Staff									
Substitutes		64,000							
	967,437	64,000	1,033,645	91,845	-	-	-	-	-
Employee Benefits	212,836	16,000	337,211	21,589					
Services and Supplies	400,000	32,845		9,075	14,908	39,984	8,985	15,228	130,990
Repairs and Maintenance									
	1,580,273	112,845	1,370,856	122,509	14,908	39,984	8,985	15,228	130,990
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	<u>Contributor</u>	
	<u>Restricted</u>	<u>TOTAL</u>
	\$	\$
Deferred Revenue, beginning of year	658,193	3,920,554
Add: Restricted Grants		
Provincial Grants - Ministry of Education		7,134,428
Other	450,000	5,664,000
Investment Income		1,000
	<u>450,000</u>	<u>12,799,428</u>
Less: Allocated to Revenue	750,000	13,765,691
Deferred Revenue, end of year	<u>358,193</u>	<u>2,954,291</u>
Revenues		
Provincial Grants - Ministry of Education		7,338,473
Federal Grants		146,218
Other Revenue	750,000	6,680,000
Investment Income		1,000
	<u>750,000</u>	<u>14,165,691</u>
Expenses		
Salaries		
Teachers		3,905,412
Support Staff		581,176
Substitutes		64,000
	<u>-</u>	<u>4,550,588</u>
Employee Benefits		1,133,840
Services and Supplies	750,000	7,624,771
Repairs and Maintenance		856,492
	<u>750,000</u>	<u>14,165,691</u>
Net Revenue (Expense)	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 73 (Kamloops/Thompson)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	3,985,835		3,985,835	3,983,493
Other Revenue		234,544	234,544	278,254
Investment Income		54,000	54,000	95,000
Amortization of Deferred Capital Revenue	3,060,250		3,060,250	3,056,684
Total Revenue	7,046,085	288,544	7,334,629	7,413,431
Expenses				
Operations and Maintenance	3,985,835		3,985,835	3,983,493
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,994,496		4,994,496	4,681,452
Total Expense	8,980,331	-	8,980,331	8,664,945
Net Revenue (Expense)	(1,934,246)	288,544	(1,645,702)	(1,251,514)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,945,336	(2,945,336)	-	
Total Other Adjustments to Fund Balances	2,945,336	(2,945,336)	-	
Budgeted Surplus (Deficit), for the year	1,011,090	(2,656,792)	(1,645,702)	(1,251,514)