

Annual Budget

## **School District No. 73 (Kamloops/Thompson)**

June 30, 2019

# School District No. 73 (Kamloops/Thompson)

June 30, 2019

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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. 73 (KAMLOOPS/THOMPSON) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2018/2019 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. 73 (Kamloops/Thompson) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$174,190,481 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2018;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF APRIL, 2018;

( 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) Annual Budget Bylaw 2018/2019, adopted by the Board the 23rd DAY OF APRIL, 2018.

*Signature on File*

Secretary Treasurer

# School District No. 73 (Kamloops/Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	14,502,500	14,574,000
Adult	126,625	126,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>14,629,125</b>	<b>14,700,625</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	152,906,551	153,552,918
Other	75,193	75,193
Federal Grants		146,218
Tuition	3,165,750	3,092,100
Other Revenue	9,528,510	9,935,535
Rentals and Leases	269,684	269,684
Investment Income	267,000	267,000
Amortization of Deferred Capital Revenue	3,184,029	2,990,286
<b>Total Revenue</b>	<b>169,396,717</b>	<b>170,328,934</b>
<b>Expenses</b>		
Instruction	128,171,846	130,512,671
District Administration	4,720,813	4,791,969
Operations and Maintenance	26,512,452	25,827,777
Transportation and Housing	5,014,121	4,994,880
Supplies	7,306,711	7,648,509
<b>Total Expense</b>	<b>171,725,943</b>	<b>173,775,806</b>
<b>Net Revenue (Expense)</b>	<b>(2,329,226)</b>	<b>(3,446,872)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>546,500</b>	<b>1,636,505</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,782,726)</b>	<b>(1,810,367)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,782,726)	(1,810,367)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,782,726)</b>	<b>(1,810,367)</b>

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	148,024,561	147,249,180
Special Purpose Funds - Total Expense	15,840,435	18,929,844
Capital Fund - Total Expense	7,860,947	7,596,782
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,464,538	2,353,447
<b>Total Budget Bylaw Amount</b>	<b>174,190,481</b>	<b>176,129,253</b>

## Approved by the Board

<i>Signature on File</i>	April 25, 2018
Signature of the Chairperson of the Board of Education	Date Signed
<i>Signature on File</i>	April 18, 2018
Signature of the Superintendent	Date Signed
<i>Signature on File</i>	April 24, 2018
Signature of the Secretary Treasurer	Date Signed

# School District No. 73 (Kamloops/Thompson)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	<b>2019</b>	2018 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,329,226)</u>	<u>(3,446,872)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,464,538)	(2,353,447)
From Deferred Capital Revenue	(1,428,445)	(2,080,606)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(3,892,983)</u>	<u>(4,434,053)</u>
Amortization of Tangible Capital Assets	5,112,755	4,997,948
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,219,772</u>	<u>563,895</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,109,454)</u></u>	<u><u>(2,882,977)</u></u>

# School District No. 73 (Kamloops/Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	140,898,924	138,851,458
Other	75,193	75,193
Tuition	3,165,750	3,092,100
Other Revenue	2,852,510	3,108,240
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
<b>Total Revenue</b>	<u>147,478,061</u>	<u>145,612,675</u>
<b>Expenses</b>		
Instruction	120,339,974	119,963,854
District Administration	4,720,813	4,791,969
Operations and Maintenance	17,949,653	17,498,477
Transportation and Housing	5,014,121	4,994,880
<b>Total Expense</b>	<u>148,024,561</u>	<u>147,249,180</u>
<b>Net Revenue (Expense)</b>	<u>(546,500)</u>	<u>(1,636,505)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>546,500</u>	<u>1,636,505</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

# School District No. 73 (Kamloops/Thompson)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	141,994,084	139,009,176
DISC/LEA Recovery	(2,455,629)	(2,455,629)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplement	666,817	666,817
Return of Administrative Savings		673,698
Carbon Tax Grant	100,000	100,000
Foundation Skills Assessment	17,693	20,193
Next Generation Network -Self Provisioned Rebate	-	251,244
Secwepemc Language		10,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>140,898,924</b>	<b>138,851,458</b>
<b>Provincial Grants - Other</b>	<b>75,193</b>	<b>75,193</b>
<b>Tuition</b>		
International and Out of Province Students	3,165,750	3,092,100
<b>Total Tuition</b>	<b>3,165,750</b>	<b>3,092,100</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,455,629	2,451,810
Miscellaneous		
Trades and Transitions Program	249,660	259,460
Miscellaneous	147,221	396,970
<b>Total Other Revenue</b>	<b>2,852,510</b>	<b>3,108,240</b>
<b>Rentals and Leases</b>	<b>269,684</b>	<b>269,684</b>
<b>Investment Income</b>	<b>216,000</b>	<b>216,000</b>
<b>Total Operating Revenue</b>	<b>147,478,061</b>	<b>145,612,675</b>



# School District No. 73 (Kamloops/Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	61,173,626	60,897,387
Principals and Vice Principals	9,357,805	8,676,259
Educational Assistants	8,481,602	8,349,371
Support Staff	16,097,377	15,672,913
Other Professionals	3,695,250	3,649,744
Substitutes	5,381,637	5,688,987
<b>Total Salaries</b>	<b>104,187,297</b>	<b>102,934,661</b>
<b>Employee Benefits</b>	<b>24,743,254</b>	<b>24,222,285</b>
<b>Total Salaries and Benefits</b>	<b>128,930,551</b>	<b>127,156,946</b>
<b>Services and Supplies</b>		
Services	3,278,114	3,305,223
Student Transportation	444,851	369,904
Professional Development and Travel	2,127,469	1,936,961
Dues and Fees	100,536	100,535
Insurance	537,524	537,524
Supplies	9,580,348	10,794,920
Utilities	3,025,168	3,047,167
<b>Total Services and Supplies</b>	<b>19,094,010</b>	<b>20,092,234</b>
<b>Total Operating Expense</b>	<b>148,024,561</b>	<b>147,249,180</b>

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	48,323,128	1,602,871		1,145,599	255,264	3,467,106	54,793,968
1.03 Career Programs	268,712					19,137	287,849
1.07 Library Services	1,669,273			1,234,632		175,186	3,079,091
1.08 Counselling	1,628,559			527,865		140,056	2,296,480
1.10 Special Education	6,839,949	183,536	7,247,093	74,781		906,425	15,251,784
1.30 English Language Learning	122,142					8,699	130,841
1.31 Aboriginal Education	546,708	107,648	1,234,509		433,080	25,000	2,346,945
1.41 School Administration		6,729,612		838,382		122,260	7,690,254
1.60 Summer School	65,167						65,167
1.61 Continuing Education	407,140	489,426		87,977		39,119	1,023,662
1.62 International and Out of Province Students	284,998	122,356		31,232		23,249	461,835
1.64 Other	1,017,850	122,356		69,124		77,170	1,286,500
<b>Total Function 1</b>	<b>61,173,626</b>	<b>9,357,805</b>	<b>8,481,602</b>	<b>4,009,592</b>	<b>688,344</b>	<b>5,003,407</b>	<b>88,714,376</b>
<b>4 District Administration</b>							
4.11 Educational Administration				144,121	717,148		861,269
4.40 School District Governance					209,656		209,656
4.41 Business Administration				681,538	1,144,182		1,825,720
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>825,659</b>	<b>2,070,986</b>	<b>-</b>	<b>2,896,645</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				72,102	432,931		505,033
5.50 Maintenance Operations				7,743,560	314,210	217,693	8,275,463
5.52 Maintenance of Grounds				953,522		20,525	974,047
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,769,184</b>	<b>747,141</b>	<b>238,218</b>	<b>9,754,543</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				122,112	188,779		310,891
7.70 Student Transportation				2,370,830		140,012	2,510,842
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,492,942</b>	<b>188,779</b>	<b>140,012</b>	<b>2,821,733</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>61,173,626</b>	<b>9,357,805</b>	<b>8,481,602</b>	<b>16,097,377</b>	<b>3,695,250</b>	<b>5,381,637</b>	<b>104,187,297</b>

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	54,793,968	13,320,746	68,114,714	5,599,012	73,713,726	73,470,042
1.03 Career Programs	287,849	70,690	358,539		358,539	357,894
1.07 Library Services	3,079,091	745,018	3,824,109	304,273	4,128,382	4,131,046
1.08 Counselling	2,296,480	559,205	2,855,685	500	2,856,185	2,847,687
1.10 Special Education	15,251,784	3,937,525	19,189,309	953,343	20,142,652	19,767,881
1.30 English Language Learning	130,841	32,132	162,973		162,973	162,678
1.31 Aboriginal Education	2,346,945	377,812	2,724,757	373,613	3,098,370	3,317,533
1.41 School Administration	7,690,254	1,582,695	9,272,949	428,171	9,701,120	9,368,572
1.60 Summer School	65,167	21,723	86,890		86,890	135,763
1.61 Continuing Education	1,023,662	228,902	1,252,564	305,223	1,557,787	1,840,658
1.62 International and Out of Province Students	461,835	107,712	569,547	2,170,132	2,739,679	2,826,483
1.64 Other	1,286,500	309,892	1,596,392	197,279	1,793,671	1,737,617
<b>Total Function 1</b>	<b>88,714,376</b>	<b>21,294,052</b>	<b>110,008,428</b>	<b>10,331,546</b>	<b>120,339,974</b>	<b>119,963,854</b>
<b>4 District Administration</b>						
4.11 Educational Administration	861,269	172,167	1,033,436	344,036	1,377,472	1,334,557
4.40 School District Governance	209,656	12,136	221,792	166,050	387,842	362,729
4.41 Business Administration	1,825,720	383,462	2,209,182	746,317	2,955,499	3,094,683
<b>Total Function 4</b>	<b>2,896,645</b>	<b>567,765</b>	<b>3,464,410</b>	<b>1,256,403</b>	<b>4,720,813</b>	<b>4,791,969</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	505,033	93,853	598,886	418,504	1,017,390	1,014,182
5.50 Maintenance Operations	8,275,463	1,885,801	10,161,264	2,026,923	12,188,187	11,873,265
5.52 Maintenance of Grounds	974,047	236,285	1,210,332	508,577	1,718,909	1,563,863
5.56 Utilities	-	-	-	3,025,167	3,025,167	3,047,167
<b>Total Function 5</b>	<b>9,754,543</b>	<b>2,215,939</b>	<b>11,970,482</b>	<b>5,979,171</b>	<b>17,949,653</b>	<b>17,498,477</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	310,891	75,394	386,285	158,638	544,923	533,654
7.70 Student Transportation	2,510,842	590,104	3,100,946	1,368,252	4,469,198	4,461,226
<b>Total Function 7</b>	<b>2,821,733</b>	<b>665,498</b>	<b>3,487,231</b>	<b>1,526,890</b>	<b>5,014,121</b>	<b>4,994,880</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>104,187,297</b>	<b>24,743,254</b>	<b>128,930,551</b>	<b>19,094,010</b>	<b>148,024,561</b>	<b>147,249,180</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	<b>2019</b>	2018 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>9,259,435</b>	12,102,626
Federal Grants		146,218
Other Revenue	<b>6,580,000</b>	6,680,000
Investment Income	<b>1,000</b>	1,000
<b>Total Revenue</b>	<b>15,840,435</b>	18,929,844
<b>Expenses</b>		
Instruction	<b>7,831,872</b>	10,548,817
Operations and Maintenance	<b>701,852</b>	732,518
Supplies	<b>7,306,711</b>	7,648,509
<b>Total Expense</b>	<b>15,840,435</b>	18,929,844
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			56,993	2,053,089					395,001
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	701,852	550,015				224,000	80,850	195,685	1,582,336
Other			14,000	5,200,000					
Investment Income			1,000						
	701,852	550,015	15,000	5,200,000	-	224,000	80,850	195,685	1,582,336
<b>Less:</b> Allocated to Revenue	701,852	-	31,000	5,500,000		224,000	80,850	195,685	1,632,162
<b>Deferred Revenue, end of year</b>	-	<b>550,015</b>	<b>40,993</b>	<b>1,753,089</b>	-	-	-	-	<b>345,175</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	701,852					224,000	80,850	195,685	1,632,162
Other Revenue			30,000	5,500,000	400,000				
Investment Income			1,000						
	701,852	-	31,000	5,500,000	400,000	224,000	80,850	195,685	1,632,162
<b>Expenses</b>									
Salaries									
Teachers								40,000	945,730
Support Staff						150,101			
	-	-	-	-	-	150,101	-	40,000	945,730
Employee Benefits						34,523		10,000	236,432
Services and Supplies			31,000	5,500,000	400,000	39,376	80,850	145,685	450,000
Repairs and Maintenance	701,852								
	701,852	-	31,000	5,500,000	400,000	224,000	80,850	195,685	1,632,162
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	Contributor Restricted	Set BC	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		364,192		2,869,275
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education	6,296,777		128,109	9,759,624
Other		450,000		5,664,000
Investment Income				1,000
	6,296,777	450,000	128,109	15,424,624
<b>Less:</b> Allocated to Revenue	6,296,777	650,000	128,109	15,440,435
<b>Deferred Revenue, end of year</b>	-	<b>164,192</b>	-	<b>2,853,464</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education	6,296,777		128,109	9,259,435
Other Revenue		650,000		6,580,000
Investment Income				1,000
	6,296,777	650,000	128,109	15,840,435
<b>Expenses</b>				
Salaries				
Teachers	4,722,583		94,647	5,802,960
Support Staff				150,101
	4,722,583	-	94,647	5,953,061
Employee Benefits	1,574,194		23,662	1,878,811
Services and Supplies		650,000	9,800	7,306,711
Repairs and Maintenance				701,852
	6,296,777	650,000	128,109	15,840,435
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 73 (Kamloops/Thompson)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	2,748,192		2,748,192	2,598,834
Other Revenue		96,000	96,000	147,295
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	3,184,029		3,184,029	2,990,286
<b>Total Revenue</b>	<b>5,932,221</b>	<b>146,000</b>	<b>6,078,221</b>	<b>5,786,415</b>
<b>Expenses</b>				
Operations and Maintenance	2,748,192		2,748,192	2,598,834
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,112,755		5,112,755	4,997,948
<b>Total Expense</b>	<b>7,860,947</b>	<b>-</b>	<b>7,860,947</b>	<b>7,596,782</b>
<b>Net Revenue (Expense)</b>	<b>(1,928,726)</b>	<b>146,000</b>	<b>(1,782,726)</b>	<b>(1,810,367)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	2,464,538	(2,464,538)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>2,464,538</b>	<b>(2,464,538)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>535,812</b>	<b>(2,318,538)</b>	<b>(1,782,726)</b>	<b>(1,810,367)</b>