

Annual Budget

School District No. 73 (Kamloops/Thompson)

June 30, 2015

School District No. 73 (Kamloops/Thompson)

June 30, 2015

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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 2014/2015 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 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$150,544,885 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 28th DAY OF APRIL, 2014;

READ A SECOND TIME THE 28th DAY OF APRIL, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF APRIL, 2014;

(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 2014/2015, adopted by the Board the 28th DAY OF APRIL, 2014.

Signature on File

Secretary Treasurer

School District No. 73 (Kamloops/Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,974,375	14,154,514
Adult	126,625	126,625
Other	-	-
Total Ministry Operating Grant Funded FTE's	14,101,000	14,281,139
Revenues	\$	\$
Provincial Grants		
Ministry of Education	130,041,869	136,592,816
Other	75,193	75,193
Federal Grants	31,250	45,727
Tuition	1,446,495	1,411,495
Other Revenue	10,594,463	10,734,199
Rentals and Leases	263,684	263,684
Investment Income	336,000	292,966
Amortization of Deferred Capital Revenue	2,878,845	2,787,700
Total Revenue	145,667,799	152,203,780
Expenses		
Instruction	106,835,764	110,099,828
District Administration	3,655,501	3,667,198
Operations and Maintenance	24,323,158	23,456,286
Transportation and Housing	4,558,245	4,581,461
Supplies	8,678,217	8,537,090
Total Expense	148,050,885	150,341,863
Net Revenue (Expense)	(2,383,086)	1,861,917
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,254,037	1,899,725
Budgeted Surplus (Deficit), for the year	(1,129,049)	3,761,642
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,129,049)	3,761,642
Budgeted Surplus (Deficit), for the year	(1,129,049)	3,761,642

School District No. 73 (Kamloops/Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	128,303,797	131,466,229
Special Purpose Funds - Total Expense	12,672,160	12,200,311
Capital Fund - Total Expense	7,074,928	6,675,323
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,494,000	1,946,235
Total Budget Bylaw Amount	150,544,885	152,288,098

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

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, 2015

	2015	2014 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,383,086)</u>	1,861,917
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,494,000)	(1,946,235)
From Deferred Capital Revenue	(875,760)	(6,555,754)
Total Acquisition of Tangible Capital Assets	<u>(3,369,760)</u>	(8,501,989)
Amortization of Tangible Capital Assets	4,323,748	4,153,666
Total Effect of change in Tangible Capital Assets	<u>953,988</u>	(4,348,323)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,429,098)</u>	(2,486,406)

School District No. 73 (Kamloops/Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	122,319,779	124,540,291
Other	75,193	75,193
Tuition	1,446,495	1,411,495
Other Revenue	2,748,609	3,078,875
Rentals and Leases	263,684	263,684
Investment Income	196,000	196,966
Total Revenue	127,049,760	129,566,504
Expenses		
Instruction	103,603,416	107,150,298
District Administration	3,655,501	3,667,198
Operations and Maintenance	16,486,635	16,067,272
Transportation and Housing	4,558,245	4,581,461
Total Expense	128,303,797	131,466,229
Net Revenue (Expense)	(1,254,037)	(1,899,725)
Budgeted Prior Year Surplus Appropriation	1,254,037	1,899,725
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	124,004,511	126,306,355
AANDC/LEA Recovery	(2,460,691)	(2,460,691)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Carbon Tax Grant	100,000	100,000
Foundation Skills Assessment		18,668
Education Guarantee	100,000	
Total Provincial Grants - Ministry of Education	<u>122,319,779</u>	<u>124,540,291</u>
Provincial Grants - Other	<u>75,193</u>	<u>75,193</u>
Tuition		
Offshore Tuition Fees	1,446,495	1,411,495
Total Tuition	<u>1,446,495</u>	<u>1,411,495</u>
Other Revenues		
LEA/Direct Funding from First Nations	2,553,609	2,553,609
Miscellaneous		
City of Kamloops	95,000	95,000
Trades and Transitions	50,000	227,650
Miscellaneous	50,000	202,616
Total Other Revenue	<u>2,748,609</u>	<u>3,078,875</u>
Rentals and Leases	<u>263,684</u>	<u>263,684</u>
Investment Income	<u>196,000</u>	<u>196,966</u>
Total Operating Revenue	<u><u>127,049,760</u></u>	<u><u>129,566,504</u></u>

School District No. 73 (Kamloops/Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
Salaries		
Teachers	55,571,551	56,994,919
Principals and Vice Principals	7,450,199	6,806,134
Educational Assistants	6,883,956	7,778,455
Support Staff	14,329,375	13,906,538
Other Professionals	2,741,329	2,515,531
Substitutes	4,511,675	4,670,285
Total Salaries	91,488,085	92,671,862
Employee Benefits	21,905,346	22,033,766
Total Salaries and Benefits	113,393,431	114,705,628
Services and Supplies		
Services	1,888,985	2,336,515
Student Transportation	305,249	374,643
Professional Development and Travel	1,689,743	1,694,827
Dues and Fees	94,108	95,356
Insurance	460,889	460,889
Supplies	7,499,914	9,004,561
Utilities	2,971,478	2,793,810
Total Services and Supplies	14,910,366	16,760,601
Total Operating Expense	128,303,797	131,466,229

School District No. 73 (Kamloops/Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	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	43,896,741	837,686		1,008,457	124,296	2,808,057	48,675,237
1.03 Career Programs	193,782					12,283	206,065
1.07 Library Services	1,414,309	209,421		1,050,413		143,737	2,817,880
1.08 Counselling	1,411,980			491,670		113,537	2,017,187
1.10 Special Education	7,012,209	261,777	5,714,817	69,653		846,193	13,904,649
1.30 English Language Learning	117,922					7,474	125,396
1.31 Aboriginal Education	270,600	68,094	1,169,139		301,588	7,000	1,816,421
1.41 School Administration		5,549,668		788,311		111,014	6,448,993
1.60 Summer School	80,800						80,800
1.61 Continuing Education	248,612	209,421		81,945		22,499	562,477
1.62 Off Shore Students	248,612	104,711		29,090		18,548	400,961
1.64 Other	675,984	209,421		51,216		48,086	984,707
Total Function 1	55,571,551	7,450,199	6,883,956	3,570,755	425,884	4,138,428	78,040,773
4 District Administration							
4.11 Educational Administration				90,616	505,704		596,320
4.40 School District Governance					175,922		175,922
4.41 Business Administration				641,984	882,569		1,524,553
Total Function 4	-	-	-	732,600	1,564,195	-	2,296,795
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				67,835	380,130		447,965
5.50 Maintenance Operations				6,854,455	276,120	209,200	7,339,775
5.52 Maintenance of Grounds				802,941		29,497	832,438
5.56 Utilities							-
Total Function 5	-	-	-	7,725,231	656,250	238,697	8,620,178
7 Transportation and Housing							
7.41 Transportation and Housing Administration				115,153	95,000		210,153
7.70 Student Transportation				2,185,636		134,550	2,320,186
Total Function 7	-	-	-	2,300,789	95,000	134,550	2,530,339
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	55,571,551	7,450,199	6,883,956	14,329,375	2,741,329	4,511,675	91,488,085

School District No. 73 (Kamloops/Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	48,675,237	11,832,466	60,507,703	3,487,247	63,994,950	65,886,703
1.03 Career Programs	206,065	50,340	256,405	11,550	267,955	265,665
1.07 Library Services	2,817,880	668,627	3,486,507	305,150	3,791,657	3,567,662
1.08 Counselling	2,017,187	485,995	2,503,182	388	2,503,570	2,467,032
1.10 Special Education	13,904,649	3,466,844	17,371,493	1,002,982	18,374,475	18,717,179
1.30 English Language Learning	125,396	30,633	156,029		156,029	105,388
1.31 Aboriginal Education	1,816,421	377,812	2,194,233	382,804	2,577,037	2,758,647
1.41 School Administration	6,448,993	1,425,212	7,874,205	396,999	8,271,204	9,159,892
1.60 Summer School	80,800	15,352	96,152	4,848	101,000	111,792
1.61 Continuing Education	562,477	131,019	693,496	90,663	784,159	969,945
1.62 Off Shore Students	400,961	118,205	519,166	823,079	1,342,245	1,294,334
1.64 Other	984,707	211,305	1,196,012	243,123	1,439,135	1,846,059
Total Function 1	78,040,773	18,813,810	96,854,583	6,748,833	103,603,416	107,150,298
4 District Administration						
4.11 Educational Administration	596,320	134,851	731,171	270,941	1,002,112	1,208,140
4.40 School District Governance	175,922	11,802	187,724	121,263	308,987	308,008
4.41 Business Administration	1,524,553	314,000	1,838,553	505,849	2,344,402	2,151,050
Total Function 4	2,296,795	460,653	2,757,448	898,053	3,655,501	3,667,198
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	447,965	80,400	528,365	395,116	923,481	1,005,921
5.50 Maintenance Operations	7,339,775	1,771,027	9,110,802	2,019,432	11,130,234	10,817,160
5.52 Maintenance of Grounds	832,438	193,396	1,025,834	435,608	1,461,442	1,450,381
5.56 Utilities	-	-	-	2,971,478	2,971,478	2,793,810
Total Function 5	8,620,178	2,044,823	10,665,001	5,821,634	16,486,635	16,067,272
7 Transportation and Housing						
7.41 Transportation and Housing Administration	210,153	40,600	250,753	139,280	390,033	364,148
7.70 Student Transportation	2,320,186	545,460	2,865,646	1,302,566	4,168,212	4,217,313
Total Function 7	2,530,339	586,060	3,116,399	1,441,846	4,558,245	4,581,461
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	91,488,085	21,905,346	113,393,431	14,910,366	128,303,797	131,466,229

School District No. 73 (Kamloops/Thompson)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2015

	2015	2014 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,970,910	4,675,114
Federal Grants	31,250	45,727
Other Revenue	7,670,000	7,479,470
Total Revenue	12,672,160	12,200,311
Expenses		
Instruction	3,232,348	2,949,530
Operations and Maintenance	761,595	713,691
Supplies	8,678,217	8,537,090
Total Expense	12,672,160	12,200,311
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	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			20,000	30,000	2,014,888				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	761,595	1,990,768					224,000	78,400	195,147
Federal Grants									
Other				14,000	5,200,000	2,100,000			
	761,595	1,990,768	-	14,000	5,200,000	2,100,000	224,000	78,400	195,147
Less: Allocated to Revenue	761,595	1,990,768	20,000	20,000	4,800,000	2,100,000	224,000	78,400	195,147
Deferred Revenue, end of year	-	-	-	24,000	2,414,888	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	761,595	1,990,768	20,000				224,000	78,400	195,147
Federal Grants									
Other Revenue				20,000	4,800,000	2,100,000			
	761,595	1,990,768	20,000	20,000	4,800,000	2,100,000	224,000	78,400	195,147
Expenses									
Salaries									
Teachers		1,143,960							31,250
Educational Assistants		416,520					143,000		
	-	1,560,480	-	-	-	-	143,000	-	31,250
Employee Benefits		381,638					49,310		4,170
Services and Supplies		48,650	20,000	20,000	4,800,000	2,100,000	31,690	78,400	159,727
Building Repairs and Maintenance	761,595								
	761,595	1,990,768	20,000	20,000	4,800,000	2,100,000	224,000	78,400	195,147
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	CommunityLINK	Early Learning	Literacy Innovation	BCLCA/ E-Learning	Gov't of Canada Enviromental Program	Gov't of Canada Youth Program	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	250,000	13,000	35,000	3,000	14,477	130,990	610,254	3,121,609
Add: Restricted Grants								
Provincial Grants - Ministry of Education	1,563,259							4,813,169
Federal Grants					31,250			31,250
Other							430,000	7,744,000
	1,563,259	-	-	-	31,250	-	430,000	12,588,419
Less: Allocated to Revenue	1,650,000	13,000	35,000	3,000	31,250	-	750,000	12,672,160
Deferred Revenue, end of year	163,259	-	-	-	14,477	130,990	290,254	3,037,868
Revenues								
Provincial Grants - Ministry of Education	1,650,000	13,000	35,000	3,000				4,970,910
Federal Grants					31,250			31,250
Other Revenue							750,000	7,670,000
	1,650,000	13,000	35,000	3,000	31,250	-	750,000	12,672,160
Expenses								
Salaries								
Teachers	850,000							2,025,210
Educational Assistants								559,520
	850,000	-	-	-	-	-	-	2,584,730
Employee Benefits	212,500							647,618
Services and Supplies	587,500	13,000	35,000	3,000	31,250		750,000	8,678,217
Building Repairs and Maintenance								761,595
	1,650,000	13,000	35,000	3,000	31,250	-	750,000	12,672,160
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,751,180		2,751,180	7,377,411
Other Revenue		175,854	175,854	175,854
Investment Income		140,000	140,000	96,000
Amortization of Deferred Capital Revenue	2,878,845		2,878,845	2,787,700
Total Revenue	5,630,025	315,854	5,945,879	10,436,965
Expenses				
Operations and Maintenance	2,751,180		2,751,180	2,521,657
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,323,748		4,323,748	4,153,666
Total Expense	7,074,928	-	7,074,928	6,675,323
Net Revenue (Expense)	(1,444,903)	315,854	(1,129,049)	3,761,642
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,494,000	(2,494,000)	-	
Total Other Adjustments to Fund Balances	2,494,000	(2,494,000)	-	
Budgeted Surplus (Deficit), for the year	1,049,097	(2,178,146)	(1,129,049)	3,761,642