

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, 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 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 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 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 \$155,946,975 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 9th DAY OF MAY, 2016;

READ A SECOND TIME THE 9th DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF MAY, 2016;

(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 2016/2017, adopted by the Board the 9th DAY OF MAY, 2016.

Signature on File  
Secretary Treasurer

# School District No. 73 (Kamloops/Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	13,936,500	14,248,625
Adult	117,438	117,438
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>14,053,938</b>	<b>14,366,063</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	136,724,764	139,949,136
Other	75,193	75,193
Federal Grants		15,228
Tuition	2,375,825	2,509,628
Other Revenue	9,355,415	10,956,013
Rentals and Leases	269,684	269,684
Investment Income	311,000	312,000
Amortization of Deferred Capital Revenue	2,964,760	3,056,684
<b>Total Revenue</b>	<b>152,076,641</b>	<b>157,143,566</b>
<b>Expenses</b>		
Instruction	112,576,388	117,416,080
District Administration	4,128,979	4,183,612
Operations and Maintenance	25,415,768	26,509,038
Transportation and Housing	4,635,506	4,725,523
Supplies	7,153,334	8,361,047
<b>Total Expense</b>	<b>153,909,975</b>	<b>161,195,300</b>
<b>Net Revenue (Expense)</b>	<b>(1,833,334)</b>	<b>(4,051,734)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		2,800,220
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,833,334)</b>	<b>(1,251,514)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,833,334)	(1,251,514)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,833,334)</b>	<b>(1,251,514)</b>

# School District No. 73 (Kamloops/Thompson)

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

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	134,244,295	139,001,354
Special Purpose Funds - Total Expense	12,003,008	13,529,001
Capital Fund - Total Expense	7,662,672	8,664,945
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,037,000	4,486,585
<b>Total Budget Bylaw Amount</b>	<b>155,946,975</b>	<b>165,681,885</b>

## Approved by the Board

<u>Signature on File</u>	May 9, 2016
Signature of the Chairperson of the Board of Education	Date Signed
<u>Signature on File</u>	May 11, 2016
Signature of the Superintendent	Date Signed
<u>Signature on File</u>	May 11, 2016
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, 2017

	<b>2017</b>	2016 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,833,334)</b>	(4,051,734)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,037,000)	(4,486,585)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(2,037,000)</b>	(4,486,585)
Amortization of Tangible Capital Assets	5,004,094	4,681,452
<b>Total Effect of change in Tangible Capital Assets</b>	<b>2,967,094</b>	194,867
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>1,133,760</b>	(3,856,867)

# School District No. 73 (Kamloops/Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	128,343,178	129,632,870
Other	75,193	75,193
Tuition	2,375,825	2,509,628
Other Revenue	2,964,415	3,497,759
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
<b>Total Revenue</b>	<b>134,244,295</b>	<b>136,201,134</b>
<b>Expenses</b>		
Instruction	108,488,309	113,115,762
District Administration	4,128,979	4,183,612
Operations and Maintenance	16,991,501	16,976,457
Transportation and Housing	4,635,506	4,725,523
<b>Total Expense</b>	<b>134,244,295</b>	<b>139,001,354</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>(2,800,220)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		<b>2,800,220</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	130,100,361	131,287,381
AANDC/LEA Recovery	(2,451,810)	(2,451,810)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Carbon Tax Grant	100,000	100,000
Foundation Skills Assessment	18,668	18,668
Curriculum Implementation		24,750
District Entered		77,922
<b>Total Provincial Grants - Ministry of Education</b>	<b>128,343,178</b>	<b>129,632,870</b>
<b>Provincial Grants - Other</b>	<b>75,193</b>	<b>75,193</b>
<b>Tuition</b>		
Offshore Tuition Fees	2,375,825	2,509,628
<b>Total Tuition</b>	<b>2,375,825</b>	<b>2,509,628</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,472,533	2,500,071
Miscellaneous		
City of Kamloops	95,000	95,000
Trades and Transitions	249,660	511,125
Miscellaneous	147,222	391,563
<b>Total Other Revenue</b>	<b>2,964,415</b>	<b>3,497,759</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>134,244,295</b>	<b>136,201,134</b>



# School District No. 73 (Kamloops/Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	57,309,183	58,374,098
Principals and Vice Principals	8,359,035	7,998,022
Educational Assistants	7,642,016	7,890,738
Support Staff	14,963,451	14,892,176
Other Professionals	3,321,586	2,978,412
Substitutes	5,268,118	5,613,665
<b>Total Salaries</b>	<u>96,863,389</u>	<u>97,747,111</u>
<b>Employee Benefits</b>	<u>20,359,478</u>	<u>21,972,167</u>
<b>Total Salaries and Benefits</b>	<u>117,222,867</u>	<u>119,719,278</u>
<b>Services and Supplies</b>		
Services	2,654,122	3,006,291
Student Transportation	328,635	376,783
Professional Development and Travel	1,727,522	1,776,567
Dues and Fees	98,036	95,536
Insurance	520,951	527,724
Supplies	8,627,295	10,497,353
Utilities	3,064,867	3,001,822
<b>Total Services and Supplies</b>	<u>17,021,428</u>	<u>19,282,076</u>
<b>Total Operating Expense</b>	<u>134,244,295</u>	<u>139,001,354</u>

# School District No. 73 (Kamloops/Thompson)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	44,131,950	1,183,443		1,064,398	232,795	3,310,204	49,922,790
1.03 Career Programs	203,565					15,171	218,736
1.07 Library Services	1,485,712	235,875		1,078,935		165,734	2,966,256
1.08 Counselling	1,404,365			505,020		128,895	2,038,280
1.10 Special Education	7,875,143	353,816	6,349,247	71,545		997,844	15,647,595
1.30 English Language Learning	123,875					9,232	133,107
1.31 Aboriginal Education	339,563	89,740	1,292,769		306,371	7,102	2,035,545
1.41 School Administration		6,187,688		809,716		125,468	7,122,872
1.60 Summer School	63,622	13,628					77,250
1.61 Continuing Education	276,155	235,876		84,170		27,858	624,059
1.62 Off Shore Students	340,065	58,969		29,880	92,348	26,778	548,040
1.64 Other	1,065,168			66,132		83,366	1,214,666
<b>Total Function 1</b>	<b>57,309,183</b>	<b>8,359,035</b>	<b>7,642,016</b>	<b>3,709,796</b>	<b>631,514</b>	<b>4,897,652</b>	<b>82,549,196</b>
<b>4 District Administration</b>							
4.11 Educational Administration				138,324	624,456		762,780
4.40 School District Governance					200,532		200,532
4.41 Business Administration				654,306	1,053,761		1,708,067
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>792,630</b>	<b>1,878,749</b>	<b>-</b>	<b>2,671,379</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				69,134	411,379		480,513
5.50 Maintenance Operations				7,180,695	298,494	213,299	7,692,488
5.52 Maintenance of Grounds				818,367		19,980	838,347
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,068,196</b>	<b>709,873</b>	<b>233,279</b>	<b>9,011,348</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				117,366	101,450		218,816
7.70 Student Transportation				2,275,463		137,187	2,412,650
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,392,829</b>	<b>101,450</b>	<b>137,187</b>	<b>2,631,466</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>57,309,183</b>	<b>8,359,035</b>	<b>7,642,016</b>	<b>14,963,451</b>	<b>3,321,586</b>	<b>5,268,118</b>	<b>96,863,389</b>

# School District No. 73 (Kamloops/Thompson)

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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	49,922,790	10,326,936	60,249,726	4,603,397	64,853,123	67,567,626
1.03 Career Programs	218,736	45,215	263,951	-	263,951	269,194
1.07 Library Services	2,966,256	642,244	3,608,500	446,361	4,054,861	3,921,949
1.08 Counselling	2,038,280	437,021	2,475,301	500	2,475,801	2,514,529
1.10 Special Education	15,647,595	3,356,077	19,003,672	868,321	19,871,993	20,499,207
1.30 English Language Learning	133,107	27,515	160,622	-	160,622	163,811
1.31 Aboriginal Education	2,035,545	377,812	2,413,357	429,688	2,843,045	3,039,405
1.41 School Administration	7,122,872	1,404,295	8,527,167	408,015	8,935,182	8,761,895
1.60 Summer School	77,250	15,450	92,700	-	92,700	146,347
1.61 Continuing Education	624,059	127,186	751,245	290,323	1,041,568	2,241,334
1.62 Off Shore Students	548,040	82,935	630,975	1,630,539	2,261,514	2,163,225
1.64 Other	1,214,666	264,220	1,478,886	155,063	1,633,949	1,827,240
<b>Total Function 1</b>	<b>82,549,196</b>	<b>17,106,906</b>	<b>99,656,102</b>	<b>8,832,207</b>	<b>108,488,309</b>	<b>113,115,762</b>
<b>4 District Administration</b>						
4.11 Educational Administration	762,780	148,863	911,643	281,676	1,193,319	1,246,081
4.40 School District Governance	200,532	11,947	212,479	135,050	347,529	322,920
4.41 Business Administration	1,708,067	343,402	2,051,469	536,662	2,588,131	2,614,611
<b>Total Function 4</b>	<b>2,671,379</b>	<b>504,212</b>	<b>3,175,591</b>	<b>953,388</b>	<b>4,128,979</b>	<b>4,183,612</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	480,513	89,161	569,674	351,298	920,972	952,056
5.50 Maintenance Operations	7,692,488	1,821,892	9,514,380	2,023,804	11,538,184	11,553,988
5.52 Maintenance of Grounds	838,347	205,339	1,043,686	423,792	1,467,478	1,468,591
5.56 Utilities	-	-	-	3,064,867	3,064,867	3,001,822
<b>Total Function 5</b>	<b>9,011,348</b>	<b>2,116,392</b>	<b>11,127,740</b>	<b>5,863,761</b>	<b>16,991,501</b>	<b>16,976,457</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	218,816	61,202	280,018	126,420	406,438	398,116
7.70 Student Transportation	2,412,650	570,766	2,983,416	1,245,652	4,229,068	4,327,407
<b>Total Function 7</b>	<b>2,631,466</b>	<b>631,968</b>	<b>3,263,434</b>	<b>1,372,072</b>	<b>4,635,506</b>	<b>4,725,523</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>96,863,389</b>	<b>20,359,478</b>	<b>117,222,867</b>	<b>17,021,428</b>	<b>134,244,295</b>	<b>139,001,354</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	<b>2017</b>	2016 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>5,723,008</b>	6,332,773
Federal Grants		15,228
Other Revenue	<b>6,280,000</b>	7,180,000
Investment Income		1,000
<b>Total Revenue</b>	<b>12,003,008</b>	13,529,001
<b>Expenses</b>		
Instruction	<b>4,088,079</b>	4,300,318
Operations and Maintenance	<b>761,595</b>	867,636
Supplies	<b>7,153,334</b>	8,361,047
<b>Total Expense</b>	<b>12,003,008</b>	13,529,001
<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, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			19,281	70,423	1,809,382				250,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	761,595	2,694,585				224,000	78,400	195,147	1,571,503
Other				14,000	5,200,000				
	761,595	2,694,585	-	14,000	5,200,000	224,000	78,400	195,147	1,571,503
<b>Less:</b> Allocated to Revenue	761,595	2,694,585	19,281	30,000	5,500,000	224,000	78,400	195,147	1,750,000
<b>Deferred Revenue, end of year</b>	-	-	-	<b>54,423</b>	<b>1,509,382</b>	-	-	-	<b>71,503</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	761,595	2,694,585	19,281			224,000	78,400	195,147	1,750,000
Other Revenue				30,000	5,500,000				
	761,595	2,694,585	19,281	30,000	5,500,000	224,000	78,400	195,147	1,750,000
<b>Expenses</b>									
Salaries									
Teachers		1,724,534						31,250	932,030
Support Staff		431,134				144,360			
	-	2,155,668	-	-	-	144,360	-	31,250	932,030
Employee Benefits		538,917				49,310		4,170	233,004
Services and Supplies			19,281	30,000	5,500,000	30,330	78,400	159,727	584,966
Building Repairs and Maintenance	761,595								
	761,595	2,694,585	19,281	30,000	5,500,000	224,000	78,400	195,147	1,750,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	SET BC	Early Learning	Literacy Innovation	BCLCA/ E-Learning	Gov't of Canada Environmental Program	Gov't of Canada Youth Program	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	5,000	19,984	-	-	130,990	591,938	<b>2,896,998</b>
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education								<b>5,525,230</b>
Other							450,000	<b>5,664,000</b>
	-	-	-	-	-	-	450,000	<b>11,189,230</b>
<b>Less:</b> Allocated to Revenue	-	-	-	-	-	-	750,000	<b>12,003,008</b>
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>5,000</b>	<b>19,984</b>	<b>-</b>	<b>-</b>	<b>130,990</b>	<b>291,938</b>	<b>2,083,220</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education								<b>5,723,008</b>
Other Revenue							750,000	<b>6,280,000</b>
	-	-	-	-	-	-	750,000	<b>12,003,008</b>
<b>Expenses</b>								
Salaries								
Teachers								<b>2,687,814</b>
Support Staff								<b>575,494</b>
	-	-	-	-	-	-	-	<b>3,263,308</b>
Employee Benefits								<b>825,401</b>
Services and Supplies							750,000	<b>7,152,704</b>
Building Repairs and Maintenance								<b>761,595</b>
	-	-	-	-	-	-	750,000	<b>12,003,008</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	2,658,578		<b>2,658,578</b>	3,983,493
Other Revenue		111,000	<b>111,000</b>	278,254
Investment Income		95,000	<b>95,000</b>	95,000
Amortization of Deferred Capital Revenue	2,964,760		<b>2,964,760</b>	3,056,684
<b>Total Revenue</b>	<b>5,623,338</b>	<b>206,000</b>	<b>5,829,338</b>	7,413,431
<b>Expenses</b>				
Operations and Maintenance	2,658,578		<b>2,658,578</b>	3,983,493
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,004,094		<b>5,004,094</b>	4,681,452
<b>Total Expense</b>	<b>7,662,672</b>	-	<b>7,662,672</b>	8,664,945
<b>Net Revenue (Expense)</b>	<b>(2,039,334)</b>	<b>206,000</b>	<b>(1,833,334)</b>	(1,251,514)
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	-	-	-	-
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	2,037,000	(2,037,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>2,037,000</b>	<b>(2,037,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,334)</b>	<b>(1,831,000)</b>	<b>(1,833,334)</b>	(1,251,514)