

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, 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 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 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 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 \$168,628,873 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 8th DAY OF MAY, 2017;

READ A SECOND TIME THE 8th DAY OF MAY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF MAY, 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) Annual Budget Bylaw 2017/2018, adopted by the Board the 8th DAY OF MAY, 2017.

Signature on File
Secretary Treasurer

School District No. 73 (Kamloops/Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	14,213,500	14,440,969
Adult	129,500	128,375
Total Ministry Operating Grant Funded FTE's	14,343,000	14,569,344
Revenues	\$	\$
Provincial Grants		
Ministry of Education	151,206,010	146,381,949
Other	75,193	75,193
Federal Grants		146,218
Tuition	3,092,100	2,626,412
Other Revenue	8,815,191	10,175,088
Rentals and Leases	269,684	269,684
Investment Income	242,000	271,000
Amortization of Deferred Capital Revenue	2,932,430	3,060,250
Total Revenue	166,632,608	163,005,794
Expenses		
Instruction	123,997,488	122,064,253
District Administration	4,271,580	4,277,853
Operations and Maintenance	25,997,441	27,199,760
Transportation and Housing	4,893,521	4,986,914
Supplies	7,430,327	7,624,771
Total Expense	166,590,357	166,153,551
Net Revenue (Expense)	42,251	(3,147,757)
Budgeted Allocation (Retirement) of Surplus (Deficit)		1,502,055
Budgeted Surplus (Deficit), for the year	42,251	(1,645,702)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	42,251	(1,645,702)
Budgeted Surplus (Deficit), for the year	42,251	(1,645,702)

School District No. 73 (Kamloops/Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	141,665,653	143,007,529
Special Purpose Funds - Total Expense	17,280,735	14,165,691
Capital Fund - Total Expense	7,643,969	8,980,331
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,038,516	2,945,336
Total Budget Bylaw Amount	168,628,873	169,098,887

Approved by the Board

Signature on File _____ *May 8, 2017*
Signature of the Chairperson of the Board of Education Date Signed

Signature on File _____ *May 9, 2017*
Signature of the Superintendent Date Signed

Signature on File _____ *May 9, 2017*
Signature of the Secretary Treasurer Date Signed

School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>42,251</u>	<u>(3,147,757)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	<u>(2,038,516)</u>	<u>(2,945,336)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,038,516)</u>	<u>(2,945,336)</u>
Amortization of Tangible Capital Assets	<u>5,045,135</u>	<u>4,994,496</u>
Total Effect of change in Tangible Capital Assets	<u>3,006,619</u>	<u>2,049,160</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>3,048,870</u></u>	<u><u>(1,098,597)</u></u>

School District No. 73 (Kamloops/Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	135,252,485	135,057,641
Other	75,193	75,193
Tuition	3,092,100	2,626,412
Other Revenue	2,760,191	3,260,544
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
Total Revenue	<u>141,665,653</u>	<u>141,505,474</u>
Expenses		
Instruction	114,899,932	116,379,825
District Administration	4,271,580	4,277,853
Operations and Maintenance	17,600,620	17,362,937
Transportation and Housing	4,893,521	4,986,914
Total Expense	<u>141,665,653</u>	<u>143,007,529</u>
Net Revenue (Expense)	<u>-</u>	<u>(1,502,055)</u>
Budgeted Prior Year Surplus Appropriation		<u>1,502,055</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 73 (Kamloops/Thompson)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	135,670,128	134,770,284
INAC/LEA Recovery	(2,451,810)	(2,451,810)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplement	666,817	666,817
Carbon Tax Grant	100,000	100,000
Return of Administrative Savings	673,698	673,698
Foundation Skills Assessment	17,693	17,693
Student Learning Grant		705,000
Total Provincial Grants - Ministry of Education	135,252,485	135,057,641
Provincial Grants - Other	75,193	75,193
Tuition		
International and Out of Province Students	3,092,100	2,626,412
Total Tuition	3,092,100	2,626,412
Other Revenues		
LEA/Direct Funding from First Nations	2,451,810	2,472,533
Miscellaneous		
City of Kamloops		95,000
Trades and Transitions Program	249,660	249,660
Miscellaneous	58,721	443,351
Total Other Revenue	2,760,191	3,260,544
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
Total Operating Revenue	141,665,653	141,505,474

School District No. 73 (Kamloops/Thompson)

Schedule 2B

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

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	59,342,283	58,512,451
Principals and Vice Principals	8,816,616	8,423,542
Educational Assistants	7,526,620	8,318,616
Support Staff	15,597,597	15,226,224
Other Professionals	3,330,507	3,209,130
Substitutes	5,331,952	5,442,742
Total Salaries	99,945,575	99,132,705
Employee Benefits	23,470,777	24,319,539
Total Salaries and Benefits	123,416,352	123,452,244
Services and Supplies		
Services	2,900,644	3,050,533
Student Transportation	332,312	356,812
Professional Development and Travel	1,957,722	1,710,654
Dues and Fees	104,936	101,589
Insurance	523,249	523,249
Supplies	9,349,771	10,788,081
Utilities	3,080,667	3,024,367
Total Services and Supplies	18,249,301	19,555,285
Total Operating Expense	141,665,653	143,007,529

School District No. 73 (Kamloops/Thompson)

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	47,348,785	1,433,385		1,009,422	283,612	3,466,285	53,541,489
1.03 Career Programs	183,555					13,323	196,878
1.07 Library Services	1,557,414			1,223,822		170,882	2,952,118
1.08 Counselling	1,506,836			523,243		134,098	2,164,177
1.10 Special Education	6,614,400	172,008	6,221,703	74,126		899,448	13,981,685
1.30 English Language Learning	144,279					10,472	154,751
1.31 Aboriginal Education	376,155	101,631	1,304,917		309,435	7,204	2,099,342
1.41 School Administration		6,617,969		831,040		127,268	7,576,277
1.60 Summer School	63,064	14,173					77,237
1.61 Continuing Education	280,543	239,405		87,207		27,518	634,673
1.62 International and Out of Province Students	265,313	123,374		51,869		22,237	462,793
1.64 Other	1,001,939	114,671		68,519		77,477	1,262,606
Total Function 1	59,342,283	8,816,616	7,526,620	3,869,248	593,047	4,956,212	85,104,026
4 District Administration							
4.11 Educational Administration				142,884	693,235		836,119
4.40 School District Governance					204,543		204,543
4.41 Business Administration				662,422	963,702		1,626,124
Total Function 4	-	-	-	805,306	1,861,480	-	2,666,786
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				71,471	418,430		489,901
5.50 Maintenance Operations				7,535,832	294,872	216,176	8,046,880
5.52 Maintenance of Grounds				844,362		20,525	864,887
5.56 Utilities							-
Total Function 5	-	-	-	8,451,665	713,302	236,701	9,401,668
7 Transportation and Housing							
7.41 Transportation and Housing Administration				121,069	162,678		283,747
7.70 Student Transportation				2,350,309		139,039	2,489,348
Total Function 7	-	-	-	2,471,378	162,678	139,039	2,773,095
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	59,342,283	8,816,616	7,526,620	15,597,597	3,330,507	5,331,952	99,945,575

School District No. 73 (Kamloops/Thompson)

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 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	53,541,489	13,084,817	66,626,306	4,888,198	71,514,504	71,900,521
1.03 Career Programs	196,878	48,674	245,552		245,552	247,063
1.07 Library Services	2,952,118	711,169	3,663,287	286,123	3,949,410	3,933,286
1.08 Counselling	2,164,177	527,063	2,691,240	500	2,691,740	2,691,766
1.10 Special Education	13,981,685	3,356,762	17,338,447	945,924	18,284,371	19,348,576
1.30 English Language Learning	154,751	38,259	193,010		193,010	158,594
1.31 Aboriginal Education	2,099,342	377,812	2,477,154	575,674	3,052,828	3,065,984
1.41 School Administration	7,576,277	1,403,554	8,979,831	396,191	9,376,022	9,207,216
1.60 Summer School	77,237	21,021	98,258	2,000	100,258	123,318
1.61 Continuing Education	634,673	137,057	771,730	238,723	1,010,453	1,730,290
1.62 International and Out of Province Students	462,793	163,411	626,204	2,135,280	2,761,484	2,280,271
1.64 Other	1,262,606	303,093	1,565,699	154,601	1,720,300	1,692,940
Total Function 1	85,104,026	20,172,692	105,276,718	9,623,214	114,899,932	116,379,825
4 District Administration						
4.11 Educational Administration	836,119	173,478	1,009,597	206,911	1,216,508	1,188,109
4.40 School District Governance	204,543	13,500	218,043	146,050	364,093	347,079
4.41 Business Administration	1,626,124	393,502	2,019,626	671,353	2,690,979	2,742,665
Total Function 4	2,666,786	580,480	3,247,266	1,024,314	4,271,580	4,277,853
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	489,901	99,161	589,062	436,694	1,025,756	1,064,538
5.50 Maintenance Operations	8,046,880	1,824,037	9,870,917	2,072,477	11,943,394	11,786,159
5.52 Maintenance of Grounds	864,887	212,339	1,077,226	473,577	1,550,803	1,490,873
5.56 Utilities	-	-	-	3,080,667	3,080,667	3,021,367
Total Function 5	9,401,668	2,135,537	11,537,205	6,063,415	17,600,620	17,362,937
7 Transportation and Housing						
7.41 Transportation and Housing Administration	283,747	77,702	361,449	158,638	520,087	552,864
7.70 Student Transportation	2,489,348	504,366	2,993,714	1,379,720	4,373,434	4,434,050
Total Function 7	2,773,095	582,068	3,355,163	1,538,358	4,893,521	4,986,914
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	99,945,575	23,470,777	123,416,352	18,249,301	141,665,653	143,007,529

School District No. 73 (Kamloops/Thompson)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,449,735	7,338,473
Federal Grants		146,218
Other Revenue	5,830,000	6,680,000
Investment Income	1,000	1,000
Total Revenue	17,280,735	14,165,691
Expenses		
Instruction	9,097,556	5,684,428
Operations and Maintenance	752,852	856,492
Supplies	7,430,327	7,624,771
Total Expense	17,280,735	14,165,691
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			49,801	2,194,331					351,966
Add: Restricted Grants									
Provincial Grants - Ministry of Education	701,852	543,562				224,000	80,850	195,685	1,576,753
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	1,576,753
Less: Allocated to Revenue	701,852	543,562	31,000	5,500,000		224,000	80,850	195,685	1,625,625
Deferred Revenue, end of year	-	-	33,801	1,894,331	-	-	-	-	303,094
Revenues									
Provincial Grants - Ministry of Education	701,852	543,562				224,000	80,850	195,685	1,625,625
Other Revenue			30,000	5,500,000	300,000				
Investment Income			1,000						
	701,852	543,562	31,000	5,500,000	300,000	224,000	80,850	195,685	1,625,625
Expenses									
Salaries									
Teachers								34,400	980,500
Support Staff		407,672				151,100			
Substitutes									
	-	407,672	-	-	-	151,100	-	34,400	980,500
Employee Benefits		135,890				37,775		8,600	245,125
Services and Supplies				5,500,000	300,000	35,125	80,850	152,685	400,000
Repairs and Maintenance	701,852		31,000						
	701,852	543,562	31,000	5,500,000	300,000	224,000	80,850	195,685	1,625,625
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Classroom Enhancement Fund	Contributor Restricted	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		358,193	2,954,291
Add: Restricted Grants			
Provincial Grants - Ministry of Education	7,528,161		10,850,863
Other		450,000	5,664,000
Investment Income			1,000
	7,528,161	450,000	16,515,863
Less: Allocated to Revenue	7,528,161	550,000	16,980,735
Deferred Revenue, end of year	-	258,193	2,489,419
Revenues			
Provincial Grants - Ministry of Education	7,528,161	550,000	11,449,735
Other Revenue			5,830,000
Investment Income			1,000
	7,528,161	550,000	17,280,735
Expenses			
Salaries			
Teachers	5,209,871		6,224,771
Support Staff			558,772
Substitutes	150,000		150,000
	5,359,871	-	6,933,543
Employee Benefits	1,736,623		2,164,013
Services and Supplies	431,667	550,000	7,450,327
Repairs and Maintenance			732,852
	7,528,161	550,000	17,280,735
Net Revenue (Expense)	-	-	-

School District No. 73 (Kamloops/Thompson)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	4,503,790		4,503,790	3,985,835
Other Revenue		225,000	225,000	234,544
Investment Income		25,000	25,000	54,000
Amortization of Deferred Capital Revenue	2,932,430		2,932,430	3,060,250
Total Revenue	7,436,220	250,000	7,686,220	7,334,629
Expenses				
Operations and Maintenance	2,598,834		2,598,834	3,985,835
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,045,135		5,045,135	4,994,496
Total Expense	7,643,969	-	7,643,969	8,980,331
Net Revenue (Expense)	(207,749)	250,000	42,251	(1,645,702)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,038,516	(2,038,516)	-	
Total Other Adjustments to Fund Balances	2,038,516	(2,038,516)	-	
Budgeted Surplus (Deficit), for the year	1,830,767	(1,788,516)	42,251	(1,645,702)