

Annual Budget

School District No. 73 (Kamloops-Thompson)

June 30, 2021

School District No. 73 (Kamloops-Thompson)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$188,573,889 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 27th DAY OF APRIL, 2020;

READ A SECOND TIME THE 27th DAY OF APRIL, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF APRIL, 2020;

(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 2020/2021, adopted by the Board the 27th DAY OF April, 2020.

Signature on File

Secretary Treasurer

School District No. 73 (Kamloops-Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,114,875	15,042,625
Adult	122,500	122,500
Other		23,000
Total Ministry Operating Grant Funded FTE's	15,237,375	15,188,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	169,232,305	167,590,282
Other	75,193	75,193
Tuition	3,517,500	4,102,500
Other Revenue	7,704,014	8,757,723
Rentals and Leases	269,684	269,684
Investment Income	256,500	256,500
Income (Loss) from Investments in Government Business Enterprises	400,000	400,000
Amortization of Deferred Capital Revenue	3,043,213	2,996,102
Total Revenue	184,498,409	184,447,984
Expenses		
Instruction	139,484,265	141,912,544
District Administration	5,550,865	5,804,610
Operations and Maintenance	29,072,208	27,707,643
Transportation and Housing	5,696,351	5,542,906
Supplies	6,686,200	6,477,077
Total Expense	186,489,889	187,444,780
Net Revenue (Expense)	(1,991,480)	(2,996,796)
Budgeted Allocation (Retirement) of Surplus (Deficit)		2,020,170
Budgeted Surplus (Deficit), for the year	(1,991,480)	(976,626)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,991,480)	(976,626)
Budgeted Surplus (Deficit), for the year	(1,991,480)	(976,626)

School District No. 73 (Kamloops-Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	159,615,740	159,856,683
Special Purpose Funds - Total Expense	18,965,264	19,736,035
Special Purpose Funds - Tangible Capital Assets Purchased		224,142
Capital Fund - Total Expense	7,908,885	7,852,062
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,084,000	3,144,485
Total Budget Bylaw Amount	188,573,889	190,813,407

Approved by the Board

Signature on File _____ April 30, 2020
Signature of the Chairperson of the Board of Education _____ Date Signed

Signature on File _____ April 30, 2020
Signature of the Superintendent _____ Date Signed

Signature on File _____ April 29, 2020
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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,991,480)</u>	<u>(2,996,796)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(224,142)
From Local Capital	(2,084,000)	(3,144,485)
From Deferred Capital Revenue	(3,119,299)	(2,029,248)
Total Acquisition of Tangible Capital Assets	<u>(5,203,299)</u>	<u>(5,397,875)</u>
Amortization of Tangible Capital Assets	<u>5,160,693</u>	<u>5,103,870</u>
Total Effect of change in Tangible Capital Assets	<u>(42,606)</u>	<u>(294,005)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,034,086)</u></u>	<u><u>(3,290,801)</u></u>

School District No. 73 (Kamloops-Thompson)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	152,177,349	150,540,113
Other	75,193	75,193
Tuition	3,517,500	4,102,500
Other Revenue	3,360,014	3,414,023
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
Total Revenue	159,615,740	158,617,513
Expenses		
Instruction	127,907,053	129,310,631
District Administration	5,550,865	5,804,610
Operations and Maintenance	20,461,471	19,198,536
Transportation and Housing	5,696,351	5,542,906
Total Expense	159,615,740	159,856,683
Net Revenue (Expense)	-	(1,239,170)
Budgeted Prior Year Surplus Appropriation		2,020,170
Net Transfers (to) from other funds		
Local Capital		(781,000)
Total Net Transfers	-	(781,000)
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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	153,450,769	149,621,601
ISC/LEA Recovery	(2,785,133)	(2,785,133)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplement	666,817	666,817
Carbon Tax Grant		100,000
Employer Health Tax Grant		1,181,459
Support Staff Benefits Grant		99,624
Foundation Skills Assessment	17,693	15,694
Next Generation Network - Self Provisioned Credit	251,244	251,244
Premier's Award for Excellence in Education		2,000
Distributed Learning		140,868
Early Learning Framework		3,630
Support Staff Labour Settlement		666,350
Total Provincial Grants - Ministry of Education	152,177,349	150,540,113
Provincial Grants - Other	75,193	75,193
Tuition		
International and Out of Province Students	3,517,500	4,102,500
Total Tuition	3,517,500	4,102,500
Other Revenues		
Funding from First Nations	2,785,133	2,785,133
Miscellaneous		
Trades and Transitions Program	249,660	255,610
Miscellaneous	325,221	373,280
Total Other Revenue	3,360,014	3,414,023
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
Total Operating Revenue	159,615,740	158,617,513

School District No. 73 (Kamloops-Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	64,392,364	64,631,671
Principals and Vice Principals	10,142,721	9,949,433
Educational Assistants	9,357,009	9,336,272
Support Staff	18,642,526	17,605,702
Other Professionals	4,274,544	4,336,306
Substitutes	5,510,202	5,878,123
Total Salaries	112,319,366	111,737,507
Employee Benefits	25,580,327	25,468,842
Total Salaries and Benefits	137,899,693	137,206,349
Services and Supplies		
Services	3,964,349	3,964,349
Student Transportation	382,531	382,531
Professional Development and Travel	2,330,116	2,285,294
Dues and Fees	128,436	110,436
Insurance	421,724	421,724
Supplies	11,334,684	12,508,793
Utilities	3,154,207	2,977,207
Total Services and Supplies	21,716,047	22,650,334
Total Operating Expense	159,615,740	159,856,683

School District No. 73 (Kamloops-Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	50,866,102	1,563,112		1,122,301	470,282	3,526,890	57,548,687
1.03 Career Programs	277,293	125,049				20,577	422,919
1.07 Library Services	1,722,579	125,049		1,320,028		176,190	3,343,846
1.08 Counselling	1,680,565			566,558		139,640	2,386,763
1.10 Special Education	7,100,388	312,623	8,158,319	80,262		916,480	16,568,072
1.30 English Language Learning	252,085					17,343	269,428
1.31 Indigenous Education	509,835	138,801	1,198,690	26,265	428,910	40,000	2,342,501
1.41 School Administration		7,225,338		1,085,808		133,033	8,444,179
1.60 Summer School	92,880						92,880
1.61 Continuing Education	420,141	375,147		94,426		37,408	927,122
1.62 International and Out of Province Students	420,141	138,801		53,254		32,979	645,175
1.64 Other	1,050,355	138,801		60,711		76,337	1,326,204
Total Function 1	64,392,364	10,142,721	9,357,009	4,409,613	899,192	5,116,877	94,317,776
4 District Administration							
4.11 Educational Administration				416,801	773,559		1,190,360
4.40 School District Governance					219,196		219,196
4.41 Business Administration				755,681	1,219,880		1,975,561
Total Function 4	-	-	-	1,172,482	2,212,635	-	3,385,117
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				75,607	621,757	226,440	923,804
5.50 Maintenance Operations				8,960,770	336,490		9,297,260
5.52 Maintenance of Grounds				1,149,372		20,885	1,170,257
5.56 Utilities							-
Total Function 5	-	-	-	10,185,749	958,247	247,325	11,391,321
7 Transportation and Housing							
7.41 Transportation and Housing Administration				128,125	204,470		332,595
7.70 Student Transportation				2,746,557		146,000	2,892,557
Total Function 7	-	-	-	2,874,682	204,470	146,000	3,225,152
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	64,392,364	10,142,721	9,357,009	18,642,526	4,274,544	5,510,202	112,319,366

School District No. 73 (Kamloops-Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	57,548,687	13,724,443	71,273,130	5,080,011	76,353,141	76,965,932
1.03 Career Programs	422,919	93,058	515,977	31,500	547,477	547,915
1.07 Library Services	3,343,846	777,586	4,121,432	296,761	4,418,193	4,395,454
1.08 Counselling	2,386,763	566,952	2,953,715	500	2,954,215	2,954,301
1.10 Special Education	16,568,072	3,946,346	20,514,418	1,728,149	22,242,567	22,595,084
1.30 English Language Learning	269,428	65,067	334,495		334,495	336,867
1.31 Indigenous Education	2,342,501	548,558	2,891,059	1,103,441	3,994,500	3,861,350
1.41 School Administration	8,444,179	1,501,274	9,945,453	547,854	10,493,307	10,337,301
1.60 Summer School	92,880	30,960	123,840		123,840	136,880
1.61 Continuing Education	927,122	195,091	1,122,213	741,144	1,863,357	1,858,179
1.62 International and Out of Province Students	645,175	144,199	789,374	1,968,267	2,757,641	3,491,025
1.64 Other	1,326,204	306,867	1,633,071	191,249	1,824,320	1,830,343
Total Function 1	94,317,776	21,900,401	116,218,177	11,688,876	127,907,053	129,310,631
4 District Administration						
4.11 Educational Administration	1,190,360	191,406	1,381,766	320,694	1,702,460	1,472,691
4.40 School District Governance	219,196	13,639	232,835	157,250	390,085	385,782
4.41 Business Administration	1,975,561	416,370	2,391,931	1,066,389	3,458,320	3,946,137
Total Function 4	3,385,117	621,415	4,006,532	1,544,333	5,550,865	5,804,610
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	923,804	95,753	1,019,557	448,232	1,467,789	1,241,250
5.50 Maintenance Operations	9,297,260	1,985,732	11,282,992	2,577,097	13,860,089	13,183,293
5.52 Maintenance of Grounds	1,170,257	281,052	1,451,309	528,077	1,979,386	1,796,786
5.56 Utilities	-	-	-	3,154,207	3,154,207	2,977,207
Total Function 5	11,391,321	2,362,537	13,753,858	6,707,613	20,461,471	19,198,536
7 Transportation and Housing						
7.41 Transportation and Housing Administration	332,595	57,500	390,095	186,421	576,516	564,451
7.70 Student Transportation	2,892,557	638,474	3,531,031	1,588,804	5,119,835	4,978,455
Total Function 7	3,225,152	695,974	3,921,126	1,775,225	5,696,351	5,542,906
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	112,319,366	25,580,327	137,899,693	21,716,047	159,615,740	159,856,683

School District No. 73 (Kamloops-Thompson)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,306,764	14,301,977
Other Revenue	4,258,000	5,257,700
Investment Income	500	500
Income (Loss) from Investments in Government Business Enterprises	400,000	400,000
Total Revenue	18,965,264	19,960,177
Expenses		
Instruction	11,577,212	12,601,913
Operations and Maintenance	701,852	657,045
Supplies	6,686,200	6,477,077
Total Expense	18,965,264	19,736,035
Net Revenue (Expense)	-	224,142
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(224,142)
Total Net Transfers	-	(224,142)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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			94,706	2,811,661					315,818
Add: Restricted Grants									
Provincial Grants - Ministry of Education	701,852	555,368				224,000	83,300	195,685	1,609,145
Other			7,000	4,500,000					
Investment Income			500						
	701,852	555,368	7,500	4,500,000	-	224,000	83,300	195,685	1,609,145
Less: Allocated to Revenue	701,852	555,368	8,500	4,250,000		224,000	83,300	195,685	1,609,145
Deferred Revenue, end of year	-	-	93,706	3,061,661	-	-	-	-	315,818
Revenues									
Provincial Grants - Ministry of Education	701,852	555,368				224,000	83,300	195,685	1,609,145
Other Revenue			8,000	4,250,000					
Investment Income			500						
Income (Loss) from Investments in Government Business Enterprises					400,000				
	701,852	555,368	8,500	4,250,000	400,000	224,000	83,300	195,685	1,609,145
Expenses									
Salaries									
Teachers								38,100	804,535
Support Staff		416,526				150,800			
Substitutes								12,000	
	-	416,526	-	-	-	150,800	-	50,100	804,535
Employee Benefits		138,842				48,280		9,585	201,134
Services and Supplies			8,500	4,250,000	400,000	24,920	83,300	136,000	603,476
Facility Repairs and Maintenance	701,852								
	701,852	555,368	8,500	4,250,000	400,000	224,000	83,300	195,685	1,609,145
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	SET BC	Vancouver Foundation	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						1,295,051	4,517,236
Add: Restricted Grants							
Provincial Grants - Ministry of Education	463,687	8,976,056	158,214	131,445	83,000		13,181,752
Other						850,000	5,357,000
Investment Income							500
	463,687	8,976,056	158,214	131,445	83,000	850,000	18,539,252
Less: Allocated to Revenue	463,687	8,976,056	158,214	131,445	83,000	1,125,012	18,565,264
Deferred Revenue, end of year	-	-	-	-	-	1,020,039	4,491,224
Revenues							
Provincial Grants - Ministry of Education	463,687	8,976,056	158,214	131,445	83,000	1,125,012	14,306,764
Other Revenue							4,258,000
Investment Income							500
Income (Loss) from Investments in Government Business Enterprises							400,000
	463,687	8,976,056	158,214	131,445	83,000	1,125,012	18,965,264
Expenses							
Salaries							
Teachers	94,739	6,985,856		96,617		50,000	8,069,847
Support Staff	37,170					105,000	709,496
Substitutes	247,023	195,000				2,500	456,523
	378,932	7,180,856	-	96,617	-	157,500	9,235,866
Employee Benefits	84,755	1,795,200		24,150		39,400	2,341,346
Services and Supplies			158,214	10,678	83,000	928,112	6,686,200
Facility Repairs and Maintenance							701,852
	463,687	8,976,056	158,214	131,445	83,000	1,125,012	18,965,264
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 73 (Kamloops-Thompson)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,748,192		2,748,192	2,748,192
Other Revenue		86,000	86,000	86,000
Investment Income		40,000	40,000	40,000
Amortization of Deferred Capital Revenue	3,043,213		3,043,213	2,996,102
Total Revenue	5,791,405	126,000	5,917,405	5,870,294
Expenses				
Operations and Maintenance	2,748,192		2,748,192	2,748,192
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,160,693		5,160,693	5,103,870
Total Expense	7,908,885	-	7,908,885	7,852,062
Net Revenue (Expense)	(2,117,480)	126,000	(1,991,480)	(1,981,768)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	224,142
Local Capital			-	781,000
Total Net Transfers	-	-	-	1,005,142
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,084,000	(2,084,000)	-	
Total Other Adjustments to Fund Balances	2,084,000	(2,084,000)	-	
Budgeted Surplus (Deficit), for the year	(33,480)	(1,958,000)	(1,991,480)	(976,626)