

Annual Budget

## **School District No. 83 (North Okanagan-Shuswap)**

June 30, 2019

# School District No. 83 (North Okanagan-Shuswap)

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. 83 (NORTH OKANAGAN-SHUSWAP) (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. 83 (North Okanagan-Shuswap) 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 \$79,977,032 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 19th DAY OF JUNE, 2018;

READ A SECOND TIME THE 19th DAY OF JUNE, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JUNE, 2018;



  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2018/2019, adopted by the Board the 19th DAY OF JUNE, 2018.

  
Secretary Treasurer

# School District No. 83 (North Okanagan-Shuswap)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

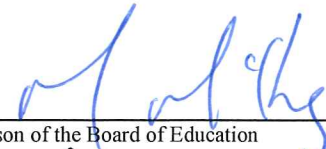
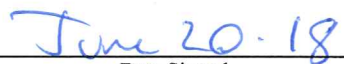



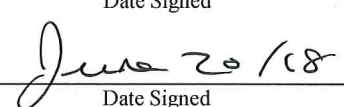
	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,370.720	6,195.033
Adult	0.500	0.500
Other	3.906	0.125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,375.126</b>	<b>6,195.658</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	71,916,769	71,615,025
Other	208,950	208,000
Tuition	5,000	5,000
Other Revenue	2,884,313	2,990,504
Rentals and Leases	120,000	120,000
Investment Income	112,000	112,000
Amortization of Deferred Capital Revenue	3,200,000	3,140,000
<b>Total Revenue</b>	<b>78,447,032</b>	<b>78,190,529</b>
<b>Expenses</b>		
Instruction	59,621,635	60,755,384
District Administration	3,351,617	3,140,835
Operations and Maintenance	12,039,254	11,652,145
Transportation and Housing	3,698,244	3,655,546
<b>Total Expense</b>	<b>78,710,750</b>	<b>79,203,910</b>
<b>Net Revenue (Expense)</b>	<b>(263,718)</b>	<b>(1,013,381)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		1,279,663
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(263,718)</b>	<b>266,282</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(263,718)	266,282
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(263,718)</b>	<b>266,282</b>

# School District No. 83 (North Okanagan-Shuswap)

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	66,792,869	64,552,107
Operating - Tangible Capital Assets Purchased	250,000	215,000
Special Purpose Funds - Total Expense	7,187,881	9,951,803
Special Purpose Funds - Tangible Capital Assets Purchased	313,282	313,282
Capital Fund - Total Expense	4,730,000	4,700,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	703,000	1,295,000
<b>Total Budget Bylaw Amount</b>	<u>79,977,032</u>	<u>81,027,192</u>

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. 83 (North Okanagan-Shuswap)

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>	<b>(263,718)</b>	(1,013,381)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(563,282)	(528,282)
From Local Capital	(703,000)	(1,295,000)
From Deferred Capital Revenue	(3,900,000)	(3,267,014)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(5,166,282)</b>	(5,090,296)
Amortization of Tangible Capital Assets	4,730,000	4,700,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(436,282)</b>	(390,296)
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(700,000)</b>	(1,403,677)

# School District No. 83 (North Okanagan-Shuswap)

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	66,224,606	63,408,940
Other	208,950	208,000
Tuition	5,000	5,000
Other Revenue	1,084,313	940,504
Rentals and Leases	120,000	120,000
Investment Income	100,000	100,000
<b>Total Revenue</b>	<b>67,742,869</b>	<b>64,782,444</b>
<b>Expenses</b>		
Instruction	52,462,902	50,892,729
District Administration	3,351,617	3,140,835
Operations and Maintenance	7,942,306	7,520,997
Transportation and Housing	3,036,044	2,997,546
<b>Total Expense</b>	<b>66,792,869</b>	<b>64,552,107</b>
<b>Net Revenue (Expense)</b>	<b>950,000</b>	<b>230,337</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>-</b>	<b>1,279,663</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(250,000)	(215,000)
Local Capital	(700,000)	(1,295,000)
<b>Total Net Transfers</b>	<b>(950,000)</b>	<b>(1,510,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 83 (North Okanagan-Shuswap)

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	65,977,460	62,705,267
DISC/LEA Recovery	(1,084,313)	(940,504)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	1,000	1,000
Transportation Supplement	561,925	561,925
Return of Administrative Savings		302,206
Carbon Tax Grant	80,000	80,000
FSA Marking	13,769	13,769
Access Grant	5,000	5,000
Support Staff Benefits	11,400	11,400
Shoulder Tappers	17,079	17,079
NGN Self Provisioning	-	10,512
<b>Total Provincial Grants - Ministry of Education</b>	<b>66,224,606</b>	<b>63,408,940</b>
<b>Provincial Grants - Other</b>	<b>208,950</b>	<b>208,000</b>
<b>Tuition</b>		
International and Out of Province Students	5,000	5,000
<b>Total Tuition</b>	<b>5,000</b>	<b>5,000</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,084,313	940,504
<b>Total Other Revenue</b>	<b>1,084,313</b>	<b>940,504</b>
<b>Rentals and Leases</b>	<b>120,000</b>	<b>120,000</b>
<b>Investment Income</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>67,742,869</b>	<b>64,782,444</b>



# School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	<b>2019</b>	2018 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	26,871,520	26,387,950
Principals and Vice Principals	4,269,605	4,125,213
Educational Assistants	4,985,703	4,792,477
Support Staff	7,166,312	6,831,962
Other Professionals	1,864,127	1,825,804
Substitutes	2,713,296	2,730,696
<b>Total Salaries</b>	<b>47,870,563</b>	46,694,102
<b>Employee Benefits</b>	<b>11,235,925</b>	10,728,248
<b>Total Salaries and Benefits</b>	<b>59,106,488</b>	57,422,350
<b>Services and Supplies</b>		
Services	1,895,291	1,682,864
Student Transportation	12,000	12,000
Professional Development and Travel	617,171	592,862
Rentals and Leases	26,000	26,000
Dues and Fees	94,800	94,800
Insurance	218,000	218,000
Supplies	3,294,119	3,031,231
Utilities	1,529,000	1,472,000
<b>Total Services and Supplies</b>	<b>7,686,381</b>	7,129,757
<b>Total Operating Expense</b>	<b>66,792,869</b>	64,552,107

# School District No. 83 (North Okanagan-Shuswap)

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	21,123,501	830,098		359,040		1,757,436	24,070,075
1.03 Career Programs	248,960	62,393		102,508		11,000	424,861
1.07 Library Services	652,431			70,768			723,199
1.08 Counselling	1,253,980						1,253,980
1.10 Special Education	3,421,488	115,784	4,465,857		119,399	456,544	8,579,072
1.30 English Language Learning	46,680						46,680
1.31 Aboriginal Education	124,480	121,443	519,846	35,925	121,114	5,000	927,808
1.41 School Administration		3,139,887		1,234,670		111,300	4,485,857
<b>Total Function 1</b>	<b>26,871,520</b>	<b>4,269,605</b>	<b>4,985,703</b>	<b>1,802,911</b>	<b>240,513</b>	<b>2,341,280</b>	<b>40,511,532</b>
<b>4 District Administration</b>							
4.11 Educational Administration				128,468	533,269		661,737
4.40 School District Governance					48,000		48,000
4.41 Business Administration				306,143	679,058	6,000	991,201
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>434,611</b>	<b>1,260,327</b>	<b>6,000</b>	<b>1,700,938</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				47,284	293,667	2,000	342,951
5.50 Maintenance Operations				3,086,109		204,016	3,290,125
5.52 Maintenance of Grounds				168,024			168,024
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,301,417</b>	<b>293,667</b>	<b>206,016</b>	<b>3,801,100</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				125,941	69,620		195,561
7.70 Student Transportation				1,501,432		160,000	1,661,432
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,627,373</b>	<b>69,620</b>	<b>160,000</b>	<b>1,856,993</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>26,871,520</b>	<b>4,269,605</b>	<b>4,985,703</b>	<b>7,166,312</b>	<b>1,864,127</b>	<b>2,713,296</b>	<b>47,870,563</b>

# School District No. 83 (North Okanagan-Shuswap)

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	24,070,075	5,577,489	29,647,564	1,687,584	31,335,148	30,429,387
1.03 Career Programs	424,861	98,498	523,359	171,622	694,981	738,936
1.07 Library Services	723,199	176,314	899,513	97,829	997,342	986,988
1.08 Counselling	1,253,980	308,250	1,562,230	850	1,563,080	1,219,141
1.10 Special Education	8,579,072	1,944,687	10,523,759	242,165	10,765,924	10,385,448
1.30 English Language Learning	46,680	11,418	58,098	3,000	61,098	128,879
1.31 Aboriginal Education	927,808	215,089	1,142,897	205,553	1,348,450	1,520,040
1.41 School Administration	4,485,857	1,034,821	5,520,678	176,201	5,696,879	5,483,910
<b>Total Function 1</b>	<b>40,511,532</b>	<b>9,366,566</b>	<b>49,878,098</b>	<b>2,584,804</b>	<b>52,462,902</b>	<b>50,892,729</b>
<b>4 District Administration</b>						
4.11 Educational Administration	661,737	152,235	813,972	129,900	943,872	918,395
4.40 School District Governance	48,000	4,000	52,000	168,000	220,000	160,000
4.41 Business Administration	991,201	527,781	1,518,982	668,763	2,187,745	2,062,440
<b>Total Function 4</b>	<b>1,700,938</b>	<b>684,016</b>	<b>2,384,954</b>	<b>966,663</b>	<b>3,351,617</b>	<b>3,140,835</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	342,951	77,584	420,535	135,000	555,535	547,225
5.50 Maintenance Operations	3,290,125	689,628	3,979,753	1,137,714	5,117,467	4,829,913
5.52 Maintenance of Grounds	168,024	36,032	204,056	286,248	490,304	421,859
5.56 Utilities	-	-	-	1,779,000	1,779,000	1,722,000
<b>Total Function 5</b>	<b>3,801,100</b>	<b>803,244</b>	<b>4,604,344</b>	<b>3,337,962</b>	<b>7,942,306</b>	<b>7,520,997</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	195,561	45,200	240,761	17,600	258,361	252,156
7.70 Student Transportation	1,661,432	336,899	1,998,331	779,352	2,777,683	2,745,390
<b>Total Function 7</b>	<b>1,856,993</b>	<b>382,099</b>	<b>2,239,092</b>	<b>796,952</b>	<b>3,036,044</b>	<b>2,997,546</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>47,870,563</b>	<b>11,235,925</b>	<b>59,106,488</b>	<b>7,686,381</b>	<b>66,792,869</b>	<b>64,552,107</b>

# School District No. 83 (North Okanagan-Shuswap)

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>5,692,163</b>	8,206,085
Other Revenue	<b>1,800,000</b>	2,050,000
Investment Income	<b>9,000</b>	9,000
<b>Total Revenue</b>	<b>7,501,163</b>	10,265,085
<b>Expenses</b>		
Instruction	<b>7,158,733</b>	9,862,655
Operations and Maintenance	<b>29,148</b>	89,148
<b>Total Expense</b>	<b>7,187,881</b>	9,951,803
<b>Net Revenue (Expense)</b>	<b>313,282</b>	313,282
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(313,282)</b>	(313,282)
<b>Total Net Transfers</b>	<b>(313,282)</b>	(313,282)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			10,000	1,300,000					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	342,430	255,712			192,000	39,200	153,222	317,649	213,353
Other				1,800,000					
Investment Income			9,000						
	342,430	255,712	9,000	1,800,000	192,000	39,200	153,222	317,649	213,353
<b>Less:</b> Allocated to Revenue	342,430	255,712	9,000	1,800,000	192,000	39,200	153,222	317,649	213,353
<b>Deferred Revenue, end of year</b>	-	-	<b>10,000</b>	<b>1,300,000</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	342,430	255,712			192,000	39,200	153,222	317,649	213,353
Other Revenue				1,800,000					
Investment Income			9,000						
	342,430	255,712	9,000	1,800,000	192,000	39,200	153,222	317,649	213,353
<b>Expenses</b>									
Salaries									
Teachers									117,691
Principals and Vice Principals					10,071	10,071	22,961		
Educational Assistants		191,784			122,000		16,000		
Support Staff								10,238	32,000
Other Professionals								136,000	
Substitutes							13,000		
	-	191,784	-	-	132,071	10,071	51,961	146,238	149,691
Employee Benefits		63,928			31,667	2,387	9,442	39,897	37,108
Services and Supplies	29,148		9,000	1,800,000	28,262	26,742	91,819	131,514	26,554
	29,148	255,712	9,000	1,800,000	192,000	39,200	153,222	317,649	213,353
<b>Net Revenue (Expense) before Interfund Transfers</b>	313,282	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(313,282)								
	(313,282)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>		<b>1,310,000</b>
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	4,178,597	5,692,163
Other		1,800,000
Investment Income		9,000
	<u>4,178,597</u>	<u>7,501,163</u>
<b>Less:</b> Allocated to Revenue	4,178,597	7,501,163
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>1,310,000</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	4,178,597	5,692,163
Other Revenue		1,800,000
Investment Income		9,000
	<u>4,178,597</u>	<u>7,501,163</u>
<b>Expenses</b>		
Salaries		
Teachers	3,133,948	3,251,639
Principals and Vice Principals		43,103
Educational Assistants		329,784
Support Staff		42,238
Other Professionals		136,000
Substitutes		13,000
	<u>3,133,948</u>	<u>3,815,764</u>
Employee Benefits	1,044,649	1,229,078
Services and Supplies		2,143,039
	<u>4,178,597</u>	<u>7,187,881</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>313,282</u>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		(313,282)
	<u>-</u>	<u>(313,282)</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 83 (North Okanagan-Shuswap)

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>				
Investment Income		3,000	<b>3,000</b>	3,000
Amortization of Deferred Capital Revenue	3,200,000		<b>3,200,000</b>	3,140,000
<b>Total Revenue</b>	<b>3,200,000</b>	<b>3,000</b>	<b>3,203,000</b>	3,143,000
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,067,800		<b>4,067,800</b>	4,042,000
Transportation and Housing	662,200		<b>662,200</b>	658,000
<b>Total Expense</b>	<b>4,730,000</b>	-	<b>4,730,000</b>	4,700,000
<b>Net Revenue (Expense)</b>	<b>(1,530,000)</b>	<b>3,000</b>	<b>(1,527,000)</b>	(1,557,000)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	563,282		<b>563,282</b>	528,282
Local Capital		700,000	<b>700,000</b>	1,295,000
<b>Total Net Transfers</b>	<b>563,282</b>	<b>700,000</b>	<b>1,263,282</b>	1,823,282
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	703,000	(703,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>703,000</b>	<b>(703,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(263,718)</b>	-	<b>(263,718)</b>	266,282