

Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 83 (North Okanagan-Shuswap) Amended 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 \$83,753,585 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 19th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2019;

Chairperson of the Board

Secretary Treasurer

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

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,404,033	6,195,033
Adult	1,000	0.500
Other	1,625	0.125
Total Ministry Operating Grant Funded FTE's	6,406,658	6,195,658
Revenues	\$	\$
Provincial Grants		
Ministry of Education	75,028,518	71,615,025
Other	205,950	208,000
Tuition	5,000	5,000
Other Revenue	3,094,399	2,990,504
Rentals and Leases	120,000	120,000
Investment Income	139,000	112,000
Gain (Loss) on Disposal of Tangible Capital Assets	1,277,000	
Amortization of Deferred Capital Revenue	3,254,000	3,140,000
Total Revenue	83,123,867	78,190,529
Expenses		
Instruction	62,929,226	60,755,384
District Administration	3,506,676	3,140,835
Operations and Maintenance	12,490,459	11,652,145
Transportation and Housing	3,730,045	3,655,546
Total Expense	82,656,406	79,203,910
Net Revenue (Expense)	467,461	(1,013,381)
Budgeted Allocation (Retirement) of Surplus (Deficit)	200,718	1,279,663
Budgeted Surplus (Deficit), for the year	668,179	266,282
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	668,179	266,282
Budgeted Surplus (Deficit), for the year	668,179	266,282

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	67,493,741	64,552,107
Operating - Tangible Capital Assets Purchased	227,179	215,000
Special Purpose Funds - Total Expense	10,202,665	9,951,803
Special Purpose Funds - Tangible Capital Assets Purchased	140,000	313,282
Capital Fund - Total Expense	4,960,000	4,700,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	730,000	1,295,000
Total Budget Bylaw Amount	83,753,585	81,027,192

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)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	467,461	(1,013,381)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(367,179)	(528,282)
From Local Capital	(730,000)	(1,295,000)
From Deferred Capital Revenue	(4,005,375)	(3,267,014)
Total Acquisition of Tangible Capital Assets	(5,102,554)	(5,090,296)
Amortization of Tangible Capital Assets	4,960,000	4,700,000
Total Effect of change in Tangible Capital Assets	(142,554)	(390,296)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	324,907	(1,403,677)

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	630,718	103,937	26,879,401	27,614,056
Changes for the year				
Net Revenue (Expense) for the year	726,461	140,000	(399,000)	467,461
Interfund Transfers				
Tangible Capital Assets Purchased	(227,179)	(140,000)	367,179	-
Local Capital	(700,000)		700,000	-
Net Changes for the year	(200,718)	-	668,179	467,461
Budgeted Accumulated Surplus (Deficit), end of year	430,000	103,937	27,547,580	28,081,517

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	66,694,853	63,408,940
Other	205,950	208,000
Tuition	5,000	5,000
Other Revenue	1,094,399	940,504
Rentals and Leases	120,000	120,000
Investment Income	100,000	100,000
Total Revenue	68,220,202	64,782,444
Expenses		
Instruction	52,928,991	50,892,729
District Administration	3,506,676	3,140,835
Operations and Maintenance	8,022,029	7,520,997
Transportation and Housing	3,036,045	2,997,546
Total Expense	67,493,741	64,552,107
Net Revenue (Expense)	726,461	230,337
Budgeted Prior Year Surplus Appropriation	200,718	1,279,663
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(227,179)	(215,000)
Local Capital	(700,000)	(1,295,000)
Total Net Transfers	(927,179)	(1,510,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	66,311,566	62,705,267
DISC/LEA Recovery	(1,083,849)	(940,504)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	1,761	1,000
Transportation Supplement	561,925	561,925
Economic Stability Dividend	70,000	
Return of Administrative Savings		302,206
Carbon Tax Grant	80,000	80,000
FSA Marking	25,928	13,769
Shoulder Tappers Access Grant	5,000	22,079
Support Staff Benefits	12,636	11,400
NGN Self Provisioning	30,600	10,512
Equity Scan Implementation	5,000	
Strategic Priorities	33,000	
Total Provincial Grants - Ministry of Education	66,694,853	63,408,940
Provincial Grants - Other	205,950	208,000
Tuition		
International and Out of Province Students	5,000	5,000
Total Tuition	5,000	5,000
Other Revenues		
LEA/Direct Funding from First Nations	1,083,849	940,504
Miscellaneous		
DASH School Rediness	5,000	
United Way Grant	5,550	
Total Other Revenue	1,094,399	940,504
Rentals and Leases	120,000	120,000
Investment Income	100,000	100,000
Total Operating Revenue	68,220,202	64,782,444

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	27,390,890	26,387,950
Principals and Vice Principals	4,421,348	4,125,213
Educational Assistants	4,843,001	4,792,477
Support Staff	7,488,487	6,831,962
Other Professionals	1,902,499	1,825,804
Substitutes	2,799,708	2,730,696
Total Salaries	48,845,933	46,694,102
Employee Benefits	11,023,758	10,728,248
Total Salaries and Benefits	59,869,691	57,422,350
Services and Supplies		
Services	1,962,345	1,682,864
Student Transportation	12,000	12,000
Professional Development and Travel	673,679	592,862
Rentals and Leases	39,500	26,000
Dues and Fees	96,300	94,800
Insurance	218,000	218,000
Supplies	3,093,226	3,031,231
Utilities	1,529,000	1,472,000
Total Services and Supplies	7,624,050	7,129,757
Total Operating Expense	67,493,741	64,552,107

School District No. 83 (North Okanagan-Shuswap)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	21,255,159	855,098		294,940		1,787,374	24,192,571
1.03 Career Programs	334,308	62,393		102,508		9,000	508,209
1.07 Library Services	652,431			71,164			723,595
1.08 Counselling	1,397,144						1,397,144
1.10 Special Education	3,495,108	124,671	4,463,942		103,818	520,018	8,707,557
1.30 English Language Learning	46,680						46,680
1.31 Aboriginal Education	210,060	149,299	379,059	275,853	132,125		1,146,396
1.41 School Administration		3,229,887		1,385,926		111,300	4,727,113
Total Function 1	27,390,890	4,421,348	4,843,001	2,130,391	235,943	2,427,692	41,449,265
4 District Administration							
4.11 Educational Administration				117,130	533,269		650,399
4.40 School District Governance					48,000		48,000
4.41 Business Administration				306,143	722,000	6,000	1,034,143
Total Function 4	-	-	-	423,273	1,303,269	6,000	1,732,542
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,284	293,667	2,000	342,951
5.50 Maintenance Operations				3,092,142		204,016	3,296,158
5.52 Maintenance of Grounds				168,024			168,024
5.56 Utilities							-
Total Function 5	-	-	-	3,307,450	293,667	206,016	3,807,133
7 Transportation and Housing							
7.41 Transportation and Housing Administration				125,941	69,620		195,561
7.70 Student Transportation				1,501,432		160,000	1,661,432
Total Function 7	-	-	-	1,627,373	69,620	160,000	1,856,993
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,390,890	4,421,348	4,843,001	7,488,487	1,902,499	2,799,708	48,845,933

School District No. 83 (North Okanagan-Shuswap)

Amended 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 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	24,192,571	5,378,949	29,571,520	1,358,160	30,929,680	30,429,387
1.03 Career Programs	508,209	121,179	629,388	266,231	895,619	738,936
1.07 Library Services	723,595	176,408	900,003	97,213	997,216	986,988
1.08 Counselling	1,397,144	323,474	1,720,618	1,100	1,721,718	1,219,141
1.10 Special Education	8,707,557	1,984,488	10,692,045	268,300	10,960,345	10,385,448
1.30 English Language Learning	46,680	11,418	58,098	3,000	61,098	128,879
1.31 Aboriginal Education	1,146,396	216,339	1,362,735	154,750	1,517,485	1,520,040
1.41 School Administration	4,727,113	935,116	5,662,229	183,601	5,845,830	5,483,910
Total Function 1	41,449,265	9,147,371	50,596,636	2,332,355	52,928,991	50,892,729
4 District Administration						
4.11 Educational Administration	650,399	150,353	800,752	152,500	953,252	918,395
4.40 School District Governance	48,000	3,999	51,999	171,000	222,999	160,000
4.41 Business Administration	1,034,143	535,525	1,569,668	760,757	2,330,425	2,062,440
Total Function 4	1,732,542	689,877	2,422,419	1,084,257	3,506,676	3,140,835
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	342,951	77,584	420,535	135,000	555,535	547,225
5.50 Maintenance Operations	3,296,158	690,794	3,986,952	1,195,238	5,182,190	4,829,913
5.52 Maintenance of Grounds	168,024	36,032	204,056	301,248	505,304	421,859
5.56 Utilities	-	-	-	1,779,000	1,779,000	1,722,000
Total Function 5	3,807,133	804,410	4,611,543	3,410,486	8,022,029	7,520,997
7 Transportation and Housing						
7.41 Transportation and Housing Administration	195,561	45,201	240,762	17,600	258,362	252,156
7.70 Student Transportation	1,661,432	336,899	1,998,331	779,352	2,777,683	2,745,390
Total Function 7	1,856,993	382,100	2,239,093	796,952	3,036,045	2,997,546
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	48,845,933	11,023,758	59,869,691	7,624,050	67,493,741	64,552,107

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2018 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,333,665	8,206,085
Other Revenue	2,000,000	2,050,000
Investment Income	9,000	9,000
Total Revenue	<u>10,342,665</u>	<u>10,265,085</u>
Expenses		
Instruction	10,000,235	9,862,655
Operations and Maintenance	202,430	89,148
Total Expense	<u>10,202,665</u>	<u>9,951,803</u>
Net Revenue (Expense)	<u>140,000</u>	<u>313,282</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(140,000)	(313,282)
Total Net Transfers	<u>(140,000)</u>	<u>(313,282)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 83 (North Okanagan-Shuswap)

Amended 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
Deferred Revenue, beginning of year	\$ -	\$ 7,853	\$ 10,552	\$ 1,418,552	\$ -	4,223	\$ 4,365	\$ 47,358	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	342,430	255,712			192,000	39,200	118,213	317,649	213,353
Other				2,000,000					
Investment Income			9,000						
	342,430	255,712	9,000	2,000,000	192,000	39,200	118,213	317,649	213,353
Less: Allocated to Revenue	342,430	263,565	9,000	2,000,000	192,000	43,423	122,578	365,007	213,353
Deferred Revenue, end of year	-	-	10,552	1,418,552	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	342,430	263,565			192,000	43,423	122,578	365,007	213,353
Other Revenue				2,000,000					
Investment Income			9,000						
	342,430	263,565	9,000	2,000,000	192,000	43,423	122,578	365,007	213,353
Expenses									
Salaries									
Teachers									117,691
Principals and Vice Principals					13,000	13,000	21,305		
Educational Assistants		210,852			122,000		16,000	100,282	
Support Staff								16,145	32,000
Other Professionals								14,079	
Substitutes							15,000	12,956	
	-	210,852	-	-	135,000	13,000	52,305	143,462	149,691
Employee Benefits		52,713			32,500	3,000	14,341	31,322	37,108
Services and Supplies	202,430		9,000	2,000,000	24,500	27,423	55,932	190,223	26,554
	202,430	263,565	9,000	2,000,000	192,000	43,423	122,578	365,007	213,353
Net Revenue (Expense) before Interfund Transfers	140,000	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(140,000)								
	(140,000)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	-	157,159	1,650,062
Add: Restricted Grants			
Provincial Grants - Ministry of Education	357,469	6,276,681	8,112,707
Other			2,000,000
Investment Income			9,000
	357,469	6,276,681	10,121,707
Less: Allocated to Revenue	357,469	6,433,840	10,342,665
Deferred Revenue, end of year	-	-	1,429,104
Revenues			
Provincial Grants - Ministry of Education	357,469	6,433,840	8,333,665
Other Revenue			2,000,000
Investment Income			9,000
	357,469	6,433,840	10,342,665
Expenses			
Salaries			
Teachers		3,888,000	4,005,691
Principals and Vice Principals			47,305
Educational Assistants			449,134
Support Staff	40,000		88,145
Other Professionals			14,079
Substitutes	160,000	1,130,000	1,317,956
	200,000	5,018,000	5,922,310
Employee Benefits	51,000	1,415,840	1,637,824
Services and Supplies	106,469		2,642,531
	357,469	6,433,840	10,202,665
Net Revenue (Expense) before Interfund Transfers	-	-	140,000
Interfund Transfers			
Tangible Capital Assets Purchased			(140,000)
	-	-	(140,000)
Net Revenue (Expense)	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	3,000
Gain (Loss) on Disposal of Tangible Capital Assets	1,277,000		1,277,000	
Amortization of Deferred Capital Revenue	3,254,000		3,254,000	3,140,000
Total Revenue	4,531,000	30,000	4,561,000	3,143,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,266,000		4,266,000	4,042,000
Transportation and Housing	694,000		694,000	658,000
Total Expense	4,960,000	-	4,960,000	4,700,000
Net Revenue (Expense)	(429,000)	30,000	(399,000)	(1,557,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	367,179		367,179	528,282
Local Capital		700,000	700,000	1,295,000
Total Net Transfers	367,179	700,000	1,067,179	1,823,282
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(1,307,989)	1,307,989	-	
Tangible Capital Assets Purchased from Local Capital	730,000	(730,000)	-	
Total Other Adjustments to Fund Balances	(577,989)	577,989	-	
Budgeted Surplus (Deficit), for the year	(639,810)	1,307,989	668,179	266,282