

Annual Budget

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

June 30, 2020

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

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$83,352,048 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 21st DAY OF MAY, 2019;

READ A SECOND TIME THE 21st DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF MAY, 2019;

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**Chairperson of the Board**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2019/2020, adopted by the Board the 21st DAY OF MAY, 2019.

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**Secretary Treasurer**

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

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,407,000	6,404,033
Adult	1,000	1,000
Other	-	1,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,408,000</b>	<b>6,406,658</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	74,779,813	75,028,518
Other	210,950	205,950
Tuition		5,000
Other Revenue	3,094,313	3,094,399
Rentals and Leases	94,972	120,000
Investment Income	159,000	139,000
Gain (Loss) on Disposal of Tangible Capital Assets		1,277,000
Amortization of Deferred Capital Revenue	3,350,000	3,254,000
<b>Total Revenue</b>	<b>81,689,048</b>	<b>83,123,867</b>
<b>Expenses</b>		
Instruction	63,018,330	62,929,226
District Administration	2,756,804	3,506,676
Operations and Maintenance	12,714,932	12,490,459
Transportation and Housing	3,828,952	3,730,045
<b>Total Expense</b>	<b>82,319,018</b>	<b>82,656,406</b>
<b>Net Revenue (Expense)</b>	<b>(629,970)</b>	<b>467,461</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>200,000</b>	<b>200,718</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(429,970)</b>	<b>668,179</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	127,000	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(556,970)	668,179
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(429,970)</b>	<b>668,179</b>

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	69,256,270	67,493,741
Operating - Tangible Capital Assets Purchased	783,030	227,179
Special Purpose Funds - Total Expense	8,092,748	10,202,665
Special Purpose Funds - Tangible Capital Assets Purchased	250,000	140,000
Capital Fund - Total Expense	4,970,000	4,960,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital		730,000
<b>Total Budget Bylaw Amount</b>	<b>83,352,048</b>	<b>83,753,585</b>

Approved by the Board

DRAFT

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Signature of the Chairperson of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

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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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(629,970)</u>	467,461
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,033,030)	(367,179)
From Local Capital		(730,000)
From Deferred Capital Revenue	(2,545,658)	(4,005,375)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(3,578,688)</u>	(5,102,554)
Amortization of Tangible Capital Assets	4,970,000	4,960,000
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,391,312</u>	(142,554)
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>761,342</u>	324,907

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

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	68,446,065	66,694,853
Other	210,950	205,950
Tuition		5,000
Other Revenue	1,094,313	1,094,399
Rentals and Leases	94,972	120,000
Investment Income	120,000	100,000
<b>Total Revenue</b>	<b>69,966,300</b>	<b>68,220,202</b>
<b>Expenses</b>		
Instruction	55,018,012	52,928,991
District Administration	2,756,804	3,506,676
Operations and Maintenance	8,348,502	8,022,029
Transportation and Housing	3,132,952	3,036,045
<b>Total Expense</b>	<b>69,256,270</b>	<b>67,493,741</b>
<b>Net Revenue (Expense)</b>	<b>710,030</b>	<b>726,461</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>200,000</b>	<b>200,718</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(783,030)	(227,179)
Local Capital	-	(700,000)
<b>Total Net Transfers</b>	<b>(783,030)</b>	<b>(927,179)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>127,000</b>	<b>-</b>

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

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	67,584,768	66,311,566
DISC/LEA Recovery	(1,084,313)	(1,083,849)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	1,000	1,761
Transportation Supplement	561,925	561,925
Economic Stability Dividend	70,000	70,000
Carbon Tax Grant	80,000	80,000
FSA Marking	12,000	25,928
Shoulder Tappers Access Grant		5,000
Support Staff Benefits	12,000	12,636
NGN Self Provisioning	29,232	30,600
Equity Scan Implementation		5,000
Strategic Priorities		33,000
Employer Health Tax Grant	538,167	
<b>Total Provincial Grants - Ministry of Education</b>	<b>68,446,065</b>	<b>66,694,853</b>
<b>Provincial Grants - Other</b>	<b>210,950</b>	<b>205,950</b>
<b>Tuition</b>		
International and Out of Province Students	-	5,000
<b>Total Tuition</b>	<b>-</b>	<b>5,000</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,084,313	1,083,849
Miscellaneous		
DASH School Readiness		5,000
United Way Grant		5,550
Miscellaneous	10,000	
<b>Total Other Revenue</b>	<b>1,094,313</b>	<b>1,094,399</b>
<b>Rentals and Leases</b>	<b>94,972</b>	<b>120,000</b>
<b>Investment Income</b>	<b>120,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>69,966,300</b>	<b>68,220,202</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	27,845,681	27,390,890
Principals and Vice Principals	5,028,442	4,421,348
Educational Assistants	5,365,167	4,843,001
Support Staff	6,897,995	7,488,487
Other Professionals	1,943,383	1,902,499
Substitutes	2,997,838	2,799,708
<b>Total Salaries</b>	<b>50,078,506</b>	<b>48,845,933</b>
<b>Employee Benefits</b>	<b>11,324,358</b>	<b>11,023,758</b>
<b>Total Salaries and Benefits</b>	<b>61,402,864</b>	<b>59,869,691</b>
<b>Services and Supplies</b>		
Services	1,934,150	1,962,345
Student Transportation	12,000	12,000
Professional Development and Travel	540,500	673,679
Rentals and Leases	55,900	39,500
Dues and Fees	99,900	96,300
Insurance	184,808	218,000
Supplies	3,440,477	3,093,226
Utilities	1,585,671	1,529,000
<b>Total Services and Supplies</b>	<b>7,853,406</b>	<b>7,624,050</b>
<b>Total Operating Expense</b>	<b>69,256,270</b>	<b>67,493,741</b>

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	21,563,576	1,185,269		254,000		1,795,300	24,798,145
1.03 Career Programs	308,328	70,412		77,000			455,740
1.07 Library Services	629,822			70,000			699,822
1.08 Counselling	1,376,883						1,376,883
1.10 Special Education	3,680,931	129,346	4,804,020	48,229	129,021	555,200	9,346,747
1.30 English Language Learning	47,441						47,441
1.31 Aboriginal Education	238,700	104,456	561,147	65,984	136,292	62,432	1,169,011
1.41 School Administration		3,512,845		1,280,000		195,050	4,987,895
<b>Total Function 1</b>	<b>27,845,681</b>	<b>5,002,328</b>	<b>5,365,167</b>	<b>1,795,213</b>	<b>265,313</b>	<b>2,607,982</b>	<b>42,881,684</b>
<b>4 District Administration</b>							
4.11 Educational Administration		26,114		49,229	407,497		482,840
4.40 School District Governance					73,970		73,970
4.41 Business Administration				309,147	751,656	17,056	1,077,859
<b>Total Function 4</b>	<b>-</b>	<b>26,114</b>	<b>-</b>	<b>358,376</b>	<b>1,233,123</b>	<b>17,056</b>	<b>1,634,669</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				63,043	185,133	3,000	251,176
5.50 Maintenance Operations				2,959,251	178,304	207,000	3,344,555
5.52 Maintenance of Grounds				156,863		2,800	159,663
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,179,157</b>	<b>363,437</b>	<b>212,800</b>	<b>3,755,394</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				111,772	81,510		193,282
7.70 Student Transportation				1,453,477		160,000	1,613,477
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,565,249</b>	<b>81,510</b>	<b>160,000</b>	<b>1,806,759</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>27,845,681</b>	<b>5,028,442</b>	<b>5,365,167</b>	<b>6,897,995</b>	<b>1,943,383</b>	<b>2,997,838</b>	<b>50,078,506</b>

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	24,798,145	5,664,844	30,462,989	1,537,405	32,000,394	30,929,680
1.03 Career Programs	455,740	105,132	560,872	164,417	725,289	895,619
1.07 Library Services	699,822	167,188	867,010	97,294	964,304	997,216
1.08 Counselling	1,376,883	327,698	1,704,581	1,000	1,705,581	1,721,718
1.10 Special Education	9,346,747	2,167,657	11,514,404	204,640	11,719,044	10,960,345
1.30 English Language Learning	47,441	10,959	58,400	4,000	62,400	61,098
1.31 Aboriginal Education	1,169,011	243,639	1,412,650	259,350	1,672,000	1,517,485
1.41 School Administration	4,987,895	1,044,085	6,031,980	137,020	6,169,000	5,845,830
<b>Total Function 1</b>	<b>42,881,684</b>	<b>9,731,202</b>	<b>52,612,886</b>	<b>2,405,126</b>	<b>55,018,012</b>	<b>52,928,991</b>
<b>4 District Administration</b>						
4.11 Educational Administration	482,840	96,607	579,447	103,290	682,737	953,252
4.40 School District Governance	73,970	5,548	79,518	136,150	215,668	222,999
4.41 Business Administration	1,077,859	224,440	1,302,299	556,100	1,858,399	2,330,425
<b>Total Function 4</b>	<b>1,634,669</b>	<b>326,595</b>	<b>1,961,264</b>	<b>795,540</b>	<b>2,756,804</b>	<b>3,506,676</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	251,176	51,898	303,074	110,208	413,282	555,535
5.50 Maintenance Operations	3,344,555	756,350	4,100,905	1,471,811	5,572,716	5,182,190
5.52 Maintenance of Grounds	159,663	38,370	198,033	308,800	506,833	505,304
5.56 Utilities	-	-	-	1,855,671	1,855,671	1,779,000
<b>Total Function 5</b>	<b>3,755,394</b>	<b>846,618</b>	<b>4,602,012</b>	<b>3,746,490</b>	<b>8,348,502</b>	<b>8,022,029</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	193,282	43,335	236,617	21,600	258,217	258,362
7.70 Student Transportation	1,613,477	376,608	1,990,085	884,650	2,874,735	2,777,683
<b>Total Function 7</b>	<b>1,806,759</b>	<b>419,943</b>	<b>2,226,702</b>	<b>906,250</b>	<b>3,132,952</b>	<b>3,036,045</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>50,078,506</b>	<b>11,324,358</b>	<b>61,402,864</b>	<b>7,853,406</b>	<b>69,256,270</b>	<b>67,493,741</b>

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

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>6,333,748</b>	8,333,665
Other Revenue	<b>2,000,000</b>	2,000,000
Investment Income	<b>9,000</b>	9,000
<b>Total Revenue</b>	<b>8,342,748</b>	10,342,665
<b>Expenses</b>		
Instruction	<b>8,000,318</b>	10,000,235
Operations and Maintenance	<b>92,430</b>	202,430
<b>Total Expense</b>	<b>8,092,748</b>	10,202,665
<b>Net Revenue (Expense)</b>	<b>250,000</b>	140,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(250,000)</b>	(140,000)
<b>Total Net Transfers</b>	<b>(250,000)</b>	(140,000)
<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, 2020

	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	1,420,000	-	4,500	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	342,430	253,615			192,000	39,200	118,213	320,270	213,353
Other				2,000,000					
Investment Income			9,000						
	342,430	253,615	9,000	2,000,000	192,000	39,200	118,213	320,270	213,353
<b>Less:</b> Allocated to Revenue	342,430	253,615	9,000	2,000,000	192,000	43,700	118,213	320,270	213,353
<b>Deferred Revenue, end of year</b>	-	-	<b>10,000</b>	<b>1,420,000</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	342,430	253,615			192,000	43,700	118,213	320,270	213,353
Other Revenue				2,000,000					
Investment Income			9,000						
	342,430	253,615	9,000	2,000,000	192,000	43,700	118,213	320,270	213,353
<b>Expenses</b>									
Salaries									
Teachers									120,000
Principals and Vice Principals					13,400	13,400	21,950		
Educational Assistants		207,882			124,000		16,480	103,290	
Support Staff								16,630	34,000
Other Professionals								14,500	
Substitutes							10,000	13,300	
	-	207,882	-	-	137,400	13,400	48,430	147,720	154,000
Employee Benefits		45,733			33,000	3,100	14,600	32,000	39,000
Services and Supplies	92,430		9,000	2,000,000	21,600	27,200	55,183	140,550	20,353
	92,430	253,615	9,000	2,000,000	192,000	43,700	118,213	320,270	213,353
<b>Net Revenue (Expense) before Interfund Transfers</b>	250,000	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(250,000)								
	(250,000)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	1,434,500
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education	357,469	4,492,698	6,329,248
Other			2,000,000
Investment Income			9,000
	357,469	4,492,698	8,338,248
<b>Less:</b> Allocated to Revenue	357,469	4,492,698	8,342,748
<b>Deferred Revenue, end of year</b>	-	-	1,430,000
<b>Revenues</b>			
Provincial Grants - Ministry of Education	357,469	4,492,698	6,333,748
Other Revenue			2,000,000
Investment Income			9,000
	357,469	4,492,698	8,342,748
<b>Expenses</b>			
Salaries			
Teachers		3,658,000	3,778,000
Principals and Vice Principals			48,750
Educational Assistants			451,652
Support Staff	41,200		91,830
Other Professionals			14,500
Substitutes	165,000		188,300
	206,200	3,658,000	4,573,032
Employee Benefits	53,000	834,698	1,055,131
Services and Supplies	98,269		2,464,585
	357,469	4,492,698	8,092,748
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	250,000
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(250,000)
	-	-	(250,000)
<b>Net Revenue (Expense)</b>	-	-	-

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		30,000	<b>30,000</b>	30,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	1,277,000
Amortization of Deferred Capital Revenue	3,350,000		<b>3,350,000</b>	3,254,000
<b>Total Revenue</b>	<b>3,350,000</b>	<b>30,000</b>	<b>3,380,000</b>	4,561,000
<b>Expenses</b>				
Operations and Maintenance			-	-
Transportation and Housing			-	-
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,274,000		<b>4,274,000</b>	4,266,000
Transportation and Housing	696,000		<b>696,000</b>	694,000
<b>Total Expense</b>	<b>4,970,000</b>	-	<b>4,970,000</b>	4,960,000
<b>Net Revenue (Expense)</b>	<b>(1,620,000)</b>	<b>30,000</b>	<b>(1,590,000)</b>	(399,000)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,033,030		<b>1,033,030</b>	367,179
Local Capital			-	700,000
<b>Total Net Transfers</b>	<b>1,033,030</b>	-	<b>1,033,030</b>	1,067,179
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	-
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(586,970)</b>	<b>30,000</b>	<b>(556,970)</b>	668,179