

Annual Budget

School District No. 67 (Okanagan Skaha)

June 30, 2020

School District No. 67 (Okanagan Skaha)

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. 67 (OKANAGAN SKAHA) (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. 67 (Okanagan Skaha) 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 \$71,744,240 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 29th DAY OF April, 2019;

READ A SECOND TIME THE 29th DAY OF April, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF May, 2019;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 67 (Okanagan Skaha) Annual Budget Bylaw 2019/2020, adopted by the Board the 27th DAY OF May, 2019.


Secretary Treasurer

School District No. 67 (Okanagan Skaha)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,890,250	5,876,375
Adult	6,500	3,500
Other		19,500
Total Ministry Operating Grant Funded FTE's	5,896,750	5,899,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	62,284,847	61,633,305
Other	50,000	104,370
Tuition	1,300,000	1,285,445
Other Revenue	2,742,655	3,152,147
Rentals and Leases	600,000	500,000
Investment Income	75,000	74,665
Amortization of Deferred Capital Revenue	3,236,000	3,235,955
Total Revenue	70,288,502	69,985,887
Expenses		
Instruction	55,087,826	53,243,359
District Administration	2,380,894	2,381,846
Operations and Maintenance	13,405,827	13,469,231
Transportation and Housing	574,079	812,907
Total Expense	71,448,626	69,907,343
Net Revenue (Expense)	(1,160,124)	78,544
Budgeted Allocation (Retirement) of Surplus (Deficit)	370,738	
Budgeted Surplus (Deficit), for the year	(789,386)	78,544
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		168,571
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(789,386)	(90,027)
Budgeted Surplus (Deficit), for the year	(789,386)	78,544

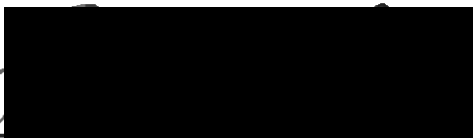
School District No. 67 (Okanagan Skaha)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	60,872,080	58,327,729
Operating - Tangible Capital Assets Purchased	50,000	750,000
Special Purpose Funds - Total Expense	6,255,546	7,258,018
Special Purpose Funds - Tangible Capital Assets Purchased	245,614	245,614
Capital Fund - Total Expense	4,321,000	4,321,596
Total Budget Bylaw Amount	71,744,240	70,902,957

Approved by the Board



Signature of the Chairperson of the Board of Education

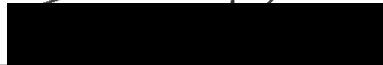
Date Signed

May 27 2019

Signature of the Superintendent



Date Signed



May 27 / 19

Signature of the Secretary Treasurer

Date Signed

School District No. 67 (Okanagan Skaha)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,160,124)</u>	<u>78,544</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(295,614)	(995,614)
From Deferred Capital Revenue		(3,686,598)
Total Acquisition of Tangible Capital Assets	<u>(295,614)</u>	<u>(4,682,212)</u>
Amortization of Tangible Capital Assets	4,321,000	4,321,596
Total Effect of change in Tangible Capital Assets	<u>4,025,386</u>	<u>(360,616)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>2,865,262</u>	<u>(282,072)</u>

School District No. 67 (Okanagan Skaha)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	57,315,946	56,252,315
Other	50,000	48,144
Tuition	1,300,000	1,285,445
Other Revenue	1,210,396	1,110,396
Rentals and Leases	600,000	500,000
Investment Income	75,000	50,000
Total Revenue	60,551,342	59,246,300
Expenses		
Instruction	48,855,133	46,008,194
District Administration	2,380,894	2,381,846
Operations and Maintenance	9,061,974	9,124,782
Transportation and Housing	574,079	812,907
Total Expense	60,872,080	58,327,729
Net Revenue (Expense)	(320,738)	918,571
Budgeted Prior Year Surplus Appropriation	370,738	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(750,000)
Total Net Transfers	(50,000)	(750,000)
Budgeted Surplus (Deficit), for the year	-	168,571

School District No. 67 (Okanagan Skaha)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	56,580,008	55,924,995
DISC/LEA Recovery	(775,396)	(775,396)
Other Ministry of Education Grants		
Pay Equity	441,194	441,194
Funding for Graduated Adults	4,000	3,523
Transportation Supplement	167,035	167,035
Carbon Tax Grant	40,000	40,000
FSA Exam Funding	12,964	12,964
Next Generation Contract	400,000	400,000
Shoulder Tappers		5,000
Strategic Priorities Grant		33,000
Employer Health Tax	446,141	
Total Provincial Grants - Ministry of Education	57,315,946	56,252,315
Provincial Grants - Other	50,000	48,144
Tuition		
International and Out of Province Students	1,300,000	1,285,445
Total Tuition	1,300,000	1,285,445
Other Revenues		
Other School District/Education Authorities	260,000	260,000
LEA/Direct Funding from First Nations	775,396	775,396
Miscellaneous		
Miscellaneous	175,000	75,000
Total Other Revenue	1,210,396	1,110,396
Rentals and Leases	600,000	500,000
Investment Income	75,000	50,000
Total Operating Revenue	60,551,342	59,246,300

School District No. 67 (Okanagan Skaha)

Schedule 2B

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	25,939,253	24,428,737
Principals and Vice Principals	3,750,129	3,681,997
Educational Assistants	4,304,520	3,642,074
Support Staff	4,906,815	4,862,828
Other Professionals	2,002,708	1,978,599
Substitutes	1,999,562	1,606,449
Total Salaries	42,902,987	40,200,684
Employee Benefits	10,232,149	9,239,582
Total Salaries and Benefits	53,135,136	49,440,266
Services and Supplies		
Services	2,236,821	2,351,821
Student Transportation	316,125	498,000
Professional Development and Travel	466,501	478,501
Rentals and Leases	6,000	6,000
Dues and Fees	72,500	72,500
Insurance	203,173	203,173
Supplies	2,760,920	3,602,564
Utilities	1,674,904	1,674,904
Total Services and Supplies	7,736,944	8,887,463
Total Operating Expense	60,872,080	58,327,729

School District No. 67 (Okanagan Skaha)
 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	20,721,835	1,015,996	95,696	176,377		1,326,939	23,336,843
1.03 Career Programs	84,123		84,399				168,522
1.07 Library Services	699,436			126,277		52,846	878,559
1.08 Counselling	883,165						883,165
1.10 Special Education	2,836,942		3,732,842		289,575	419,905	7,279,264
1.30 English Language Learning	140,679						140,679
1.31 Aboriginal Education	265,019	121,332	391,583	24,532		37,027	839,493
1.41 School Administration		2,443,268		830,263		53,137	3,326,668
1.60 Summer School						31,203	31,203
1.62 International and Out of Province Students	308,054	124,617			58,620	23,467	514,758
1.64 Other							
Total Function 1	25,939,253	3,705,213	4,304,520	1,157,449	348,195	1,944,524	37,399,154
4 District Administration							
4.11 Educational Administration		44,916		68,807	421,954		535,677
4.40 School District Governance					83,500		83,500
4.41 Business Administration				243,485	679,047	47,958	970,490
Total Function 4	-	44,916	-	312,292	1,184,501	47,958	1,589,667
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				52,205	470,012		522,217
5.50 Maintenance Operations				2,948,494			2,948,494
5.52 Maintenance of Grounds				325,750			325,750
5.56 Utilities							
Total Function 5	-	-	-	3,326,449	470,012	-	3,796,461
7 Transportation and Housing							
7.41 Transportation and Housing Administration							
7.70 Student Transportation				110,625		7,080	117,705
Total Function 7	-	-	-	110,625	-	7,080	117,705
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,939,253	3,750,129	4,304,520	4,906,815	2,002,708	1,999,562	42,902,987

School District No. 67 (Okanagan Skaha)
 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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	23,336,843	5,602,091	28,938,934	1,458,751	30,397,685	29,814,110
1.03 Career Programs	168,522	40,444	208,966	80,000	288,966	524,761
1.07 Library Services	878,559	210,855	1,089,414	1,000	1,090,414	699,824
1.08 Counselling	883,165	211,959	1,095,124		1,095,124	1,113,172
1.10 Special Education	7,279,264	1,689,687	8,968,951	330,300	9,299,251	8,468,480
1.30 English Language Learning	140,679	33,763	174,442	2,500	176,942	170,143
1.31 Aboriginal Education	839,493	178,107	1,017,600	197,500	1,215,100	1,074,474
1.41 School Administration	3,326,668	800,899	4,127,567	57,000	4,184,567	3,185,407
1.60 Summer School	31,203	6,300	37,503	1,000	38,503	37,899
1.62 International and Out of Province Students	514,758	118,823	633,581	389,500	1,023,081	764,869
1.64 Other	-	-	-	45,500	45,500	155,055
Total Function 1	37,399,154	8,892,928	46,292,082	2,563,051	48,855,133	46,008,194
4 District Administration						
4.11 Educational Administration	535,677	137,510	673,187	44,500	717,687	984,978
4.40 School District Governance	83,500	20,040	103,540	143,452	246,992	245,401
4.41 Business Administration	970,490	234,725	1,205,215	211,000	1,416,215	1,151,467
Total Function 4	1,589,667	392,275	1,981,942	398,952	2,380,894	2,381,846
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	522,217	132,379	654,596	173,273	827,869	763,294
5.50 Maintenance Operations	2,948,494	707,638	3,656,132	2,404,139	6,060,271	6,239,923
5.52 Maintenance of Grounds	325,750	78,180	403,930	95,000	498,930	446,661
5.56 Utilities	-	-	-	1,674,904	1,674,904	1,674,904
Total Function 5	3,796,461	918,197	4,714,658	4,347,316	9,061,974	9,124,782
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	500	500	20,661
7.70 Student Transportation	117,705	28,749	146,454	427,125	573,579	792,246
Total Function 7	117,705	28,749	146,454	427,625	574,079	812,907
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	42,902,987	10,232,149	53,135,136	7,736,944	60,872,080	58,327,729

School District No. 67 (Okanagan Skaha)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,968,901	5,380,990
Other		56,226
Other Revenue	1,532,259	2,041,751
Investment Income		24,665
Total Revenue	6,501,160	7,503,632
Expenses		
Instruction	6,232,693	7,235,165
Operations and Maintenance	22,853	22,853
Total Expense	6,255,546	7,258,018
Net Revenue (Expense)	245,614	245,614
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(245,614)	(245,614)
Total Net Transfers	(245,614)	(245,614)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 67 (Okanagan Skaha)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	9,301	7,287	-	1,362,197	24,137	51,812	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	268,467	212,319	-	-	-	1,500,000	128,000	26,950	145,441
Other	268,467	212,319	-	-	-	1,500,000	128,000	26,950	145,441
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	9,301	7,287	-	1,362,197	937	51,812	-
Revenues									
Provincial Grants - Ministry of Education	268,467	212,319	-	-	-	1,500,000	151,200	26,950	145,441
Other Revenue	268,467	212,319	-	-	-	1,500,000	151,200	26,950	145,441
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									73,000
Educational Assistants		170,000					110,000		
Support Staff							1,200		
Substitutes							111,200		740
Employee Benefits		42,319					26,000		19,200
Services and Supplies	22,853					1,500,000	14,000	26,950	52,501
	22,853	212,319	-	-	-	1,500,000	151,200	26,950	145,441
Net Revenue (Expense) before Interfund Transfers	245,614	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(245,614)								
	(245,614)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 67 (Okanagan Skaha)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Community/LINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Read Now	Early Years Centre	Through A Different Lens
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	385,179	810,595	238,821	2,435,105	181,875				
Other	385,179	810,595	238,821	2,435,105	181,875				
Less: Allocated to Revenue									
Deferred Revenue, end of year									32,259
Revenues									
Provincial Grants - Ministry of Education	385,179	810,595	238,821	2,435,105	181,875		4,542	40,882	
Other Revenue	385,179	810,595	238,821	2,435,105	181,875		4,542	40,882	32,259
Expenses									
Salaries									
Teachers		245,000							
Principals and Vice Principals		170,000	33,510	1,950,000					
Educational Assistants	24,000								
Support Staff		140,000							
Substitutes									
Employee Benefits	24,000	555,000	33,510	1,950,000					2,500
Services and Supplies	6,000	170,000	8,378	485,105					500
Tangible Capital Assets Purchased	355,179	85,595	196,933				4,542	40,882	29,259
Net Revenue (Expense) before Interfund Transfers	385,179	810,595	238,821	2,435,105	181,875		4,542	40,882	32,259
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)									

School District No. 67 (Okanagan Skaha)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	After School Sports and Arts	Miscellaneous	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	67,525	1,221	1,601,163
Add: Restricted Grants			
Provincial Grants - Ministry of Education			4,832,752
Other			1,500,000
			6,332,752
Less: Allocated to Revenue	67,525		6,501,160
Deferred Revenue, end of year	-	1,221	1,432,755
Revenues			
Provincial Grants - Ministry of Education	67,525		4,968,901
Other Revenue			1,532,259
	67,525	-	6,501,160
Expenses			
Salaries			
Teachers			318,000
Principals and Vice Principals			2,153,510
Educational Assistants			194,000
Support Staff			250,000
Substitutes			4,440
			2,919,950
Employee Benefits			757,502
Services and Supplies	67,525		2,578,094
	67,525	-	6,255,546
Net Revenue (Expense) before Interfund Transfers	-	-	245,614
Interfund Transfers			
Tangible Capital Assets Purchased			(245,614)
	-	-	(245,614)
Net Revenue (Expense)	-	-	-

School District No. 67 (Okanagan Skaha)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	3,236,000		3,236,000	3,235,955
Total Revenue	3,236,000	-	3,236,000	3,235,955
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,321,000		4,321,000	4,321,596
Total Expense	4,321,000	-	4,321,000	4,321,596
Net Revenue (Expense)	(1,085,000)	-	(1,085,000)	(1,085,641)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	295,614		295,614	995,614
Total Net Transfers	295,614	-	295,614	995,614
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(789,386)	-	(789,386)	(90,027)