

Annual Budget

School District No. 67 (Okanagan Skaha)

June 30, 2019

School District No. 67 (Okanagan Skaha)

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. 67 (OKANAGAN SKAHA) (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. 67 (Okanagan Skaha) 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 \$66,721,435 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 28th DAY OF MAY, 2018;

READ A SECOND TIME THE 28th DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF JUNE, 2018;

(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 2018/2019, adopted by the Board the 25th DAY OF JUNE, 2018.



Secretary Treasurer

School District No. 67 (Okanagan Skaha)

Statement 2

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

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,798,000	5,819,438
Adult	4,850	6,875
Other	21,625	22,250
Total Ministry Operating Grant Funded FTE's	5,824,475	5,848,563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	58,157,186	58,813,353
Other	108,081	108,625
Tuition	1,285,445	1,285,445
Other Revenue	2,965,626	3,255,652
Rentals and Leases	200,000	650,000
Investment Income	176,450	190,166
Amortization of Deferred Capital Revenue	3,225,903	3,192,825
Total Revenue	66,118,691	67,496,066
Expenses		
Instruction	50,279,774	51,997,968
District Administration	2,336,853	2,387,022
Operations and Maintenance	12,931,288	12,726,941
Transportation and Housing	772,909	916,433
Total Expense	66,320,824	68,028,364
Net Revenue (Expense)	(202,133)	(532,298)
Budgeted Allocation (Retirement) of Surplus (Deficit)		790,022
Budgeted Surplus (Deficit), for the year	(202,133)	257,724
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(202,133)	257,724
Budgeted Surplus (Deficit), for the year	(202,133)	257,724

School District No. 67 (Okanagan Skaha)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	56,831,135	57,308,463
Operating - Tangible Capital Assets Purchased	154,997	475,408
Special Purpose Funds - Total Expense	5,231,042	6,613,778
Special Purpose Funds - Tangible Capital Assets Purchased	245,614	245,614
Capital Fund - Total Expense	4,258,647	4,106,123
Total Budget Bylaw Amount	66,721,435	68,749,386

Approved by the Board

[Redacted Signature]

Signature of the Chairperson of the Board of Education

June 27/18
Date Signed

[Redacted Signature]

Signature of the Superintendent

June 27/18
Date Signed

[Redacted Signature]

Signature of the Secretary Treasurer

June 26/18
Date Signed

School District No. 67 (Okanagan Skaha)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(202,133)</u>	<u>(532,298)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(400,611)	(721,022)
From Deferred Capital Revenue	<u>(1,296,218)</u>	<u>(2,482,930)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,696,829)</u>	<u>(3,203,952)</u>
Amortization of Tangible Capital Assets	<u>4,258,647</u>	<u>4,106,123</u>
Total Effect of change in Tangible Capital Assets	<u>2,561,818</u>	<u>902,171</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>2,359,685</u>	<u>369,873</u>

School District No. 67 (Okanagan Skaha)

Schedule 2

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	54,462,317	53,949,025
Other	48,144	48,144
Tuition	1,285,445	1,285,445
Other Revenue	1,265,226	1,336,235
Rentals and Leases	200,000	650,000
Investment Income	125,000	125,000
Total Revenue	57,386,132	57,393,849
Expenses		
Instruction	45,071,585	45,407,043
District Administration	2,336,853	2,387,022
Operations and Maintenance	8,649,788	8,597,965
Transportation and Housing	772,909	916,433
Total Expense	56,831,135	57,308,463
Net Revenue (Expense)	554,997	85,386
Budgeted Prior Year Surplus Appropriation	-	790,022
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(154,997)	(475,408)
Local Capital	(400,000)	(400,000)
Total Net Transfers	(554,997)	(875,408)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 67 (Okanagan Skaha)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	54,331,350	53,488,861
DISC/LEA Recovery	(930,226)	(896,235)
Other Ministry of Education Grants		
Pay Equity	441,194	441,194
Funding for Graduated Adults	167,035	167,035
Return of Administrative Savings		266,527
Carbon Tax Grant	40,000	40,000
FSA Scorers	12,964	12,964
Shoulder Tappers		23,679
Access Grant		5,000
Next Generation Contract	400,000	400,000
Total Provincial Grants - Ministry of Education	54,462,317	53,949,025
Provincial Grants - Other	48,144	48,144
Tuition		
International and Out of Province Students	1,285,445	1,285,445
Total Tuition	1,285,445	1,285,445
Other Revenues		
Other School District/Education Authorities	260,000	365,000
LEA/Direct Funding from First Nations	930,226	896,235
Miscellaneous		
Miscellaneous	75,000	75,000
Total Other Revenue	1,265,226	1,336,235
Rentals and Leases	200,000	650,000
Investment Income	125,000	125,000
Total Operating Revenue	57,386,132	57,393,849

School District No. 67 (Okanagan Skaha)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	24,418,687	24,114,507
Principals and Vice Principals	3,453,960	3,536,400
Educational Assistants	3,568,077	3,470,542
Support Staff	4,800,398	4,632,720
Other Professionals	1,868,603	1,817,827
Substitutes	1,657,051	1,586,136
Total Salaries	39,766,776	39,158,132
Employee Benefits	9,187,123	9,463,215
Total Salaries and Benefits	48,953,899	48,621,347
Services and Supplies		
Services	2,165,822	2,162,573
Student Transportation	498,000	548,000
Professional Development and Travel	469,525	516,147
Rentals and Leases	6,000	6,000
Dues and Fees	72,500	67,000
Insurance	203,173	189,605
Supplies	2,887,312	3,597,811
Utilities	1,574,904	1,599,980
Total Services and Supplies	7,877,236	8,687,116
Total Operating Expense	56,831,135	57,308,463

School District No. 67 (Okanagan Skaha)
 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	19,685,177	684,838	91,198	510,538		1,316,273	22,288,024
1.03 Career Programs	168,681	22,536	98,123				289,340
1.07 Library Services	430,839	-		121,615		12,500	564,954
1.08 Counselling	893,368	322			356,735		893,690
1.10 Special Education	2,857,252	55,911	3,058,339			193,500	6,521,737
1.30 English Language Learning	135,197	-					135,197
1.31 Aboriginal Education	178,899	142,874	320,417	21,669	17,136	18,000	698,995
1.41 School Administration		2,131,560		290,614	22,278	30,000	2,444,452
1.60 Summer School							30,000
1.62 International and Out of Province Students	69,274	119,062			53,590	4,000	245,926
1.64 Other		6,868			74,554	16,000	97,422
Total Function 1	24,418,687	3,163,971	3,568,077	944,436	502,015	1,612,551	34,209,737
4 District Administration							
4.11 Educational Administration		289,989		45,341	410,230		745,560
4.40 School District Governance					80,449	20,000	100,449
4.41 Business Administration				238,205	497,847	22,000	758,052
Total Function 4	-	289,989	-	283,546	988,526	42,000	1,604,061
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				41,585	361,536		403,121
5.50 Maintenance Operations				3,092,528			3,092,528
5.52 Maintenance of Grounds				285,904			285,904
5.56 Utilities							-
Total Function 5	-	-	-	3,420,017	361,536	-	3,781,553
7 Transportation and Housing							
7.41 Transportation and Housing Administration					16,526		16,526
7.70 Student Transportation				152,399		2,500	154,899
Total Function 7	-	-	-	152,399	16,526	2,500	171,425
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,418,687	3,453,960	3,568,077	4,800,398	1,868,603	1,657,051	39,766,776

School District No. 67 (Okanagan Skaha)
 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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	22,288,024	5,243,221	27,531,245	1,669,630	29,200,875	29,360,033
1.03 Career Programs	289,340	70,423	359,763	150,000	509,763	506,699
1.07 Library Services	564,954	131,373	696,327	3,500	699,827	708,650
1.08 Counselling	893,690	214,486	1,108,176	5,000	1,113,176	1,154,951
1.10 Special Education	6,521,737	1,546,455	8,068,192	341,300	8,409,492	8,353,588
1.30 English Language Learning	135,197	32,447	167,644	2,500	170,144	132,081
1.31 Aboriginal Education	698,995	163,984	862,979	134,941	997,920	1,060,407
1.41 School Administration	2,444,452	580,916	3,025,368	57,000	3,082,368	2,984,950
1.60 Summer School	30,000	6,300	36,300	2,596	38,896	38,896
1.62 International and Out of Province Students	245,926	40,365	286,291	389,500	675,791	972,722
1.64 Other	97,422	35,411	132,833	40,500	173,333	134,066
Total Function 1	34,209,737	8,065,381	42,275,118	2,796,467	45,071,585	45,407,043
4 District Administration						
4.11 Educational Administration	745,560	179,920	925,480	44,500	969,980	901,590
4.40 School District Governance	100,449	1,500	101,949	133,452	235,401	358,035
4.41 Business Administration	758,052	162,420	920,472	211,000	1,131,472	1,127,397
Total Function 4	1,604,061	343,840	1,947,901	388,952	2,336,853	2,387,022
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	403,121	96,902	500,023	173,273	673,296	659,199
5.50 Maintenance Operations	3,092,528	583,258	3,675,786	2,279,140	5,954,926	5,883,765
5.52 Maintenance of Grounds	285,904	65,758	351,662	95,000	446,662	455,021
5.56 Utilities	-	-	-	1,574,904	1,574,904	1,599,980
Total Function 5	3,781,553	745,918	4,527,471	4,122,317	8,649,788	8,597,965
7 Transportation and Housing						
7.41 Transportation and Housing Administration	16,526	3,636	20,162	500	20,662	20,662
7.70 Student Transportation	154,899	28,348	183,247	569,000	752,247	895,771
Total Function 7	171,425	31,984	203,409	569,500	772,909	916,433
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,766,776	9,187,123	48,953,899	7,877,236	56,831,135	57,308,463

School District No. 67 (Okanagan Skaha)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,694,869	4,864,328
Other	59,937	60,481
Other Revenue	1,700,400	1,919,417
Investment Income	21,450	15,166
Total Revenue	<u>5,476,656</u>	<u>6,859,392</u>
Expenses		
Instruction	5,208,189	6,590,925
Operations and Maintenance	22,853	22,853
Total Expense	<u>5,231,042</u>	<u>6,613,778</u>
Net Revenue (Expense)	<u>245,614</u>	<u>245,614</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(245,614)	(245,614)
Total Net Transfers	<u>(245,614)</u>	<u>(245,614)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 67 (Okanagan Skaha)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	268,467	210,574	18,894	24,901	1,312,859	61,721	12,368		384,155
Provincial Grants - Other									
Investment Income	268,467	210,574	-	500	1,720,000	128,000	26,950	145,442	384,805
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	18,894	25,401	1,320,859	81,221	32,318	-	384,805
Revenues									
Provincial Grants - Ministry of Education	268,467	210,574				108,500	7,000	145,442	384,155
Provincial Grants - Other					1,692,000				
Other Revenue					20,000				650
Investment Income									
Expenses									
Salaries									
Teachers									10,110
Principals and Vice Principals									24,358
Educational Assistants		164,248				74,000		38,862	398
Support Staff									
Substitutes		164,248				74,000		38,862	34,866
Employee Benefits		46,326				18,500	2,715	2,715	8,043
Services and Supplies	22,853				1,712,000	16,000	7,000	103,865	341,896
	22,853	210,574	-	-	1,712,000	108,500	7,000	145,442	384,805
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, 2019

	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Through a Different Lease	After School Sport and Arts Initiative	CR4YC	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				45,000	-	8,400	1,484,143
Add: Restricted Grants							
Provincial Grants - Ministry of Education	786,638	-	1,784,903		35,000		5,435,129
Provincial Grants - Other				450	350		21,950
Investment Income	786,638	-	1,784,903	450	35,350	-	5,492,079
Less: Allocated to Revenue							
Deferred Revenue, end of year	786,638	-	1,784,093	25,737	35,000	8,400	5,476,656
	-	-	810	19,713	350	-	1,499,566
Revenues	786,638	1,784,093		25,287	34,650	8,400	3,694,869
Provincial Grants - Ministry of Education							59,937
Provincial Grants - Other							1,700,400
Other Revenue				450	350		21,450
Investment Income	786,638	1,784,093		25,737	35,000	8,400	5,476,656
Expenses							
Salaries							
Teachers	66,300	1,338,070					1,414,480
Principals and Vice Principals	175,440						175,440
Educational Assistants							262,606
Support Staff	142,000						181,260
Substitutes	383,740	1,338,070		5,795			5,795
Employee Benefits	99,772	446,023		1,275			672,654
Services and Supplies	303,126			18,667	35,000	8,400	2,568,807
	786,638	1,784,093		25,737	35,000	8,400	5,231,042
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	245,614
Interfund Transfers							
Tangible Capital Assets Purchased							(245,614)
Net Revenue (Expense)							-

School District No. 67 (Okanagan Skaha)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	50,000
Amortization of Deferred Capital Revenue	3,225,903		3,225,903	3,192,825
Total Revenue	3,225,903	30,000	3,255,903	3,242,825
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,258,647		4,258,647	4,106,123
Total Expense	4,258,647	-	4,258,647	4,106,123
Net Revenue (Expense)	(1,032,744)	30,000	(1,002,744)	(863,298)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	400,611		400,611	721,022
Local Capital		400,000	400,000	400,000
Total Net Transfers	400,611	400,000	800,611	1,121,022
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(632,133)	430,000	(202,133)	257,724