

Annual Budget

## **School District No. 73 (Kamloops/Thompson)**

June 30, 2018

# School District No. 73 (Kamloops/Thompson)

June 30, 2018

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# School District No. 73 (Kamloops/Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	14,213,500	14,440,969
Adult	129,500	128,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>14,343,000</b>	<b>14,569,344</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	151,206,010	146,381,949
Other	75,193	75,193
Federal Grants		146,218
Tuition	3,092,100	2,626,412
Other Revenue	8,815,191	10,175,088
Rentals and Leases	269,684	269,684
Investment Income	242,000	271,000
Amortization of Deferred Capital Revenue	2,932,430	3,060,250
<b>Total Revenue</b>	<b>166,632,608</b>	<b>163,005,794</b>
<b>Expenses</b>		
Instruction	123,997,488	122,064,253
District Administration	4,271,580	4,277,853
Operations and Maintenance	25,997,441	27,199,760
Transportation and Housing	4,893,521	4,986,914
Supplies	7,430,327	7,624,771
<b>Total Expense</b>	<b>166,590,357</b>	<b>166,153,551</b>
<b>Net Revenue (Expense)</b>	<b>42,251</b>	<b>(3,147,757)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		1,502,055
<b>Budgeted Surplus (Deficit), for the year</b>	<b>42,251</b>	<b>(1,645,702)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	42,251	(1,645,702)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>42,251</b>	<b>(1,645,702)</b>

# School District No. 73 (Kamloops/Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>141,665,653</b>	143,007,529
Special Purpose Funds - Total Expense	<b>17,280,735</b>	14,165,691
Capital Fund - Total Expense	<b>7,643,969</b>	8,980,331
Capital Fund - Tangible Capital Assets Purchased from Local Capital	<b>2,038,516</b>	2,945,336
<b>Total Budget Bylaw Amount</b>	<b>168,628,873</b>	169,098,887

## Approved by the Board

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

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Signature of the Secretary Treasurer

Date Signed

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>42,251</b>	(3,147,757)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,038,516)	(2,945,336)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(2,038,516)</b>	(2,945,336)
Amortization of Tangible Capital Assets	5,045,135	4,994,496
<b>Total Effect of change in Tangible Capital Assets</b>	<b>3,006,619</b>	2,049,160
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>3,048,870</b>	(1,098,597)

# School District No. 73 (Kamloops/Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	135,252,485	135,057,641
Other	75,193	75,193
Tuition	3,092,100	2,626,412
Other Revenue	2,760,191	3,260,544
Rentals and Leases	269,684	269,684
Investment Income	216,000	216,000
<b>Total Revenue</b>	<u>141,665,653</u>	<u>141,505,474</u>
<b>Expenses</b>		
Instruction	114,899,932	116,379,825
District Administration	4,271,580	4,277,853
Operations and Maintenance	17,600,620	17,362,937
Transportation and Housing	4,893,521	4,986,914
<b>Total Expense</b>	<u>141,665,653</u>	<u>143,007,529</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>(1,502,055)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>		<u>1,502,055</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	135,670,128	134,770,284
INAC/LEA Recovery	(2,451,810)	(2,451,810)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplement	666,817	666,817
Carbon Tax Grant	100,000	100,000
Return of Administrative Savings	673,698	673,698
Foundation Skills Assessment	17,693	17,693
Student Learning Grant		705,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>135,252,485</b>	<b>135,057,641</b>
<b>Provincial Grants - Other</b>	<b>75,193</b>	<b>75,193</b>
<b>Tuition</b>		
International and Out of Province Students	3,092,100	2,626,412
<b>Total Tuition</b>	<b>3,092,100</b>	<b>2,626,412</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,451,810	2,472,533
Miscellaneous		
City of Kamloops		95,000
Trades and Transitions Program	249,660	249,660
Miscellaneous	58,721	443,351
<b>Total Other Revenue</b>	<b>2,760,191</b>	<b>3,260,544</b>
<b>Rentals and Leases</b>	<b>269,684</b>	<b>269,684</b>
<b>Investment Income</b>	<b>216,000</b>	<b>216,000</b>
<b>Total Operating Revenue</b>	<b>141,665,653</b>	<b>141,505,474</b>



# School District No. 73 (Kamloops/Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	59,342,283	58,512,451
Principals and Vice Principals	8,816,616	8,423,542
Educational Assistants	7,526,620	8,318,616
Support Staff	15,597,597	15,226,224
Other Professionals	3,330,507	3,209,130
Substitutes	5,331,952	5,442,742
<b>Total Salaries</b>	<b>99,945,575</b>	99,132,705
<b>Employee Benefits</b>	<b>23,470,777</b>	24,319,539
<b>Total Salaries and Benefits</b>	<b>123,416,352</b>	123,452,244
<b>Services and Supplies</b>		
Services	2,900,644	3,050,533
Student Transportation	332,312	356,812
Professional Development and Travel	1,957,722	1,710,654
Dues and Fees	104,936	101,589
Insurance	523,249	523,249
Supplies	9,349,771	10,788,081
Utilities	3,080,667	3,024,367
<b>Total Services and Supplies</b>	<b>18,249,301</b>	19,555,285
<b>Total Operating Expense</b>	<b>141,665,653</b>	143,007,529

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	47,348,785	1,433,385		1,009,422	283,612	3,466,285	53,541,489
1.03 Career Programs	183,555					13,323	196,878
1.07 Library Services	1,557,414			1,223,822		170,882	2,952,118
1.08 Counselling	1,506,836			523,243		134,098	2,164,177
1.10 Special Education	6,614,400	172,008	6,221,703	74,126		899,448	13,981,685
1.30 English Language Learning	144,279					10,472	154,751
1.31 Aboriginal Education	376,155	101,631	1,304,917		309,435	7,204	2,099,342
1.41 School Administration		6,617,969		831,040		127,268	7,576,277
1.60 Summer School	63,064	14,173					77,237
1.61 Continuing Education	280,543	239,405		87,207		27,518	634,673
1.62 International and Out of Province Students	265,313	123,374		51,869		22,237	462,793
1.64 Other	1,001,939	114,671		68,519		77,477	1,262,606
<b>Total Function 1</b>	<b>59,342,283</b>	<b>8,816,616</b>	<b>7,526,620</b>	<b>3,869,248</b>	<b>593,047</b>	<b>4,956,212</b>	<b>85,104,026</b>
<b>4 District Administration</b>							
4.11 Educational Administration				142,884	693,235		836,119
4.40 School District Governance					204,543		204,543
4.41 Business Administration				662,422	963,702		1,626,124
<b>Total Function 4</b>	-	-	-	<b>805,306</b>	<b>1,861,480</b>	-	<b>2,666,786</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				71,471	418,430		489,901
5.50 Maintenance Operations				7,535,832	294,872	216,176	8,046,880
5.52 Maintenance of Grounds				844,362		20,525	864,887
5.56 Utilities							-
<b>Total Function 5</b>	-	-	-	<b>8,451,665</b>	<b>713,302</b>	<b>236,701</b>	<b>9,401,668</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				121,069	162,678		283,747
7.70 Student Transportation				2,350,309		139,039	2,489,348
<b>Total Function 7</b>	-	-	-	<b>2,471,378</b>	<b>162,678</b>	<b>139,039</b>	<b>2,773,095</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>59,342,283</b>	<b>8,816,616</b>	<b>7,526,620</b>	<b>15,597,597</b>	<b>3,330,507</b>	<b>5,331,952</b>	<b>99,945,575</b>

# School District No. 73 (Kamloops/Thompson)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

**Total                      Employee                      Total Salary**  
**June 30, 2018**

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## **1 Instruction**

- 1.02 Regular Instruction
- 1.03 Career Programs
- 1.07 Library Services
- 1.08 Counselling
- 1.10 Special Education
- 1.30 English Language Learning
- 1.31 Aboriginal Education
- 1.41 School Administration
- 1.60 Summer School
- 1.61 Continuing Education
- 1.62 International and Out of Province Students
- 1.64 Other

### **Total Function 1**

## **4 District Administration**

- 4.11 Educational Administration
- 4.40 School District Governance
- 4.41 Business Administration

### **Total Function 4**

## **5 Operations and Maintenance**

- 5.41 Operations and Maintenance Administration
- 5.50 Maintenance Operations
- 5.52 Maintenance of Grounds
- 5.56 Utilities

### **Total Function 5**

## **7 Transportation and Housing**

- 7.41 Transportation and Housing Administration
- 7.70 Student Transportation

### **Total Function 7**

## **9 Debt Services**

### **Total Function 9**

## **Total Functions 1 - 9**

	<b>2018 Annual Budget \$</b>	2017 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>11,449,735</b>	7,338,473

# School District No. 73 (Kamloops/Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			49,801	2,194,331					351,966
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	701,852	543,562				224,000	80,850	195,685	1,576,753
Other			14,000	5,200,000					
Investment Income			1,000						
	701,852	543,562	15,000	5,200,000	-	224,000	80,850	195,685	1,576,753
<b>Less:</b> Allocated to Revenue	701,852	543,562	31,000	5,500,000		224,000	80,850	195,685	1,625,625
<b>Deferred Revenue, end of year</b>	-	-	<b>33,801</b>	<b>1,894,331</b>	-	-	-	-	<b>303,094</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	701,852	543,562				224,000	80,850	195,685	1,625,625
Other Revenue			30,000	5,500,000	300,000				
Investment Income			1,000						
	701,852	543,562	31,000	5,500,000	300,000	224,000	80,850	195,685	1,625,625
<b>Expenses</b>									
Salaries									
Teachers								34,400	980,500
Support Staff		407,672				151,100			
Substitutes									
	-	407,672	-	-	-	151,100	-	34,400	980,500
Employee Benefits		135,890				37,775		8,600	245,125
Services and Supplies				5,500,000	300,000	35,125	80,850	152,685	400,000
Repairs and Maintenance	701,852		31,000						
	701,852	543,562	31,000	5,500,000	300,000	224,000	80,850	195,685	1,625,625
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



	<b>Invested in Tangible Capital Assets</b>	<b>Local Capital</b>	<b>Fund Balance</b>	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	4,503,790		<b>4,503,790</b>	3,985,835
Other Revenue		225,000	<b>225,000</b>	234,544
Investment Income		25,000	<b>25,000</b>	54,000
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