

Annual Budget

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

June 30, 2021

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

June 30, 2021

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

\*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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$90,217,258 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 16th DAY OF JUNE, 2020;

READ A SECOND TIME THE 16th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2020;

( Corporate Seal )

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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 2020/2021, adopted by the Board the 16th DAY OF JUNE, 2020.

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Secretary Treasurer

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

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,576,500	6,459,063
Adult	0.625	0.625
Other		5.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>6,577.125</b>	<b>6,465.313</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	81,067,362	78,128,049
Other	170,950	180,000
Other Revenue	3,246,645	3,446,645
Rentals and Leases	99,000	99,000
Investment Income	98,000	207,000
Amortization of Deferred Capital Revenue	3,390,000	3,330,000
<b>Total Revenue</b>	<b>88,071,957</b>	<b>85,390,694</b>
<b>Expenses</b>		
Instruction	68,202,973	67,050,243
District Administration	2,959,531	2,877,716
Operations and Maintenance	13,395,236	12,748,831
Transportation and Housing	4,009,081	3,828,478
<b>Total Expense</b>	<b>88,566,821</b>	<b>86,505,268</b>
<b>Net Revenue (Expense)</b>	<b>(494,864)</b>	<b>(1,114,574)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>597,301</b>	<b>548,371</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>102,437</b>	<b>(566,203)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	102,437	(566,203)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>102,437</b>	<b>(566,203)</b>

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	75,355,013	71,035,977
Operating - Tangible Capital Assets Purchased	1,333,512	775,228
Special Purpose Funds - Total Expense	8,261,808	10,414,291
Special Purpose Funds - Tangible Capital Assets Purchased	316,925	353,569
Capital Fund - Total Expense	4,950,000	5,055,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital		285,565
<b>Total Budget Bylaw Amount</b>	<b>90,217,258</b>	<b>87,919,630</b>

## 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)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(494,864)</u>	<u>(1,114,574)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,650,437)	(1,128,797)
From Local Capital		(285,565)
From Deferred Capital Revenue	(3,194,280)	(2,003,929)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(4,844,717)</u>	<u>(3,418,291)</u>
Amortization of Tangible Capital Assets	<u>4,950,000</u>	5,055,000
<b>Total Effect of change in Tangible Capital Assets</b>	<u>105,283</u>	<u>1,636,709</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(389,581)</u></u>	<u>522,135</u>

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

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	74,694,629	69,767,189
Other	170,950	180,000
Other Revenue	1,046,645	1,046,645
Rentals and Leases	99,000	99,000
Investment Income	80,000	170,000
<b>Total Revenue</b>	<b>76,091,224</b>	<b>71,262,834</b>
<b>Expenses</b>		
Instruction	60,026,807	56,716,406
District Administration	2,899,394	2,819,123
Operations and Maintenance	9,112,731	8,379,970
Transportation and Housing	3,316,081	3,120,478
<b>Total Expense</b>	<b>75,355,013</b>	<b>71,035,977</b>
<b>Net Revenue (Expense)</b>	<b>736,211</b>	<b>226,857</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>597,301</b>	<b>548,371</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,333,512)	(775,228)
<b>Total Net Transfers</b>	<b>(1,333,512)</b>	<b>(775,228)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	72,706,286	68,909,163
ISC/LEA Recovery	(1,036,645)	(1,036,645)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	1,000	1,000
Transportation Supplement	561,925	561,925
Carbon Tax Grant		90,000
Employer Health Tax Grant		538,167
Support Staff Benefits Grant	12,000	12,000
NGN Self-Provisioning	28,000	34,704
Foundation Skills Assessment Marking	12,964	12,964
Strategic Priorities - Mental Health Grant		2,625
Teachers' Labour Settlement	1,767,813	
<b>Total Provincial Grants - Ministry of Education</b>	<b>74,694,629</b>	<b>69,767,189</b>
<b>Provincial Grants - Other</b>	<b>170,950</b>	<b>180,000</b>
<b>Other Revenues</b>		
Funding from First Nations	1,036,645	1,036,645
Miscellaneous		
Miscellaneous	10,000	10,000
<b>Total Other Revenue</b>	<b>1,046,645</b>	<b>1,046,645</b>
<b>Rentals and Leases</b>	<b>99,000</b>	<b>99,000</b>
<b>Investment Income</b>	<b>80,000</b>	<b>170,000</b>
<b>Total Operating Revenue</b>	<b>76,091,224</b>	<b>71,262,834</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	30,001,003	28,104,950
Principals and Vice Principals	5,280,207	5,027,763
Educational Assistants	6,161,866	5,862,369
Support Staff	7,345,106	6,857,080
Other Professionals	2,232,521	2,116,975
Substitutes	3,019,637	2,997,003
<b>Total Salaries</b>	<b>54,040,340</b>	<b>50,966,140</b>
<b>Employee Benefits</b>	<b>12,538,027</b>	<b>12,155,467</b>
<b>Total Salaries and Benefits</b>	<b>66,578,367</b>	<b>63,121,607</b>
<b>Services and Supplies</b>		
Services	2,087,686	1,956,526
Student Transportation	9,000	9,000
Professional Development and Travel	571,430	549,580
Rentals and Leases	79,000	60,900
Dues and Fees	95,050	99,900
Insurance	201,100	224,808
Supplies	4,123,380	3,406,985
Utilities	1,610,000	1,606,671
<b>Total Services and Supplies</b>	<b>8,776,646</b>	<b>7,914,370</b>
<b>Total Operating Expense</b>	<b>75,355,013</b>	<b>71,035,977</b>

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	23,492,426	1,115,471		233,586		1,885,628	26,727,111
1.03 Career Programs	410,698	82,093		74,777		4,000	571,568
1.07 Library Services	700,621			41,004			741,625
1.08 Counselling	1,219,740						1,219,740
1.10 Special Education	3,854,930	120,019	5,573,899	50,049	273,698	555,200	10,427,795
1.30 English Language Learning	50,669						50,669
1.31 Indigenous Education	271,919	108,373	587,967	52,058	188,566	28,120	1,237,003
1.41 School Administration		3,827,158		1,214,324		155,000	5,196,482
1.60 Summer School							-
<b>Total Function 1</b>	<b>30,001,003</b>	<b>5,253,114</b>	<b>6,161,866</b>	<b>1,665,798</b>	<b>462,264</b>	<b>2,627,948</b>	<b>46,171,993</b>
<b>4 District Administration</b>							
4.11 Educational Administration		27,093		21,049	341,456	10,000	399,598
4.40 School District Governance					79,679		79,679
4.41 Business Administration				338,356	868,464	34,642	1,241,462
<b>Total Function 4</b>	<b>-</b>	<b>27,093</b>	<b>-</b>	<b>359,405</b>	<b>1,289,599</b>	<b>44,642</b>	<b>1,720,739</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				75,103	215,427		290,530
5.50 Maintenance Operations				3,349,659	175,814	235,000	3,760,473
5.52 Maintenance of Grounds				166,284			166,284
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,591,046</b>	<b>391,241</b>	<b>235,000</b>	<b>4,217,287</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				125,826	89,417		215,243
7.70 Student Transportation				1,603,031		112,047	1,715,078
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,728,857</b>	<b>89,417</b>	<b>112,047</b>	<b>1,930,321</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>30,001,003</b>	<b>5,280,207</b>	<b>6,161,866</b>	<b>7,345,106</b>	<b>2,232,521</b>	<b>3,019,637</b>	<b>54,040,340</b>

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

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	26,727,111	6,465,499	33,192,610	2,185,115	35,377,725	32,807,040
1.03 Career Programs	571,568	129,088	700,656	126,800	827,456	726,500
1.07 Library Services	741,625	170,574	912,199	40,000	952,199	943,724
1.08 Counselling	1,219,740	280,540	1,500,280	1,000	1,501,280	1,922,626
1.10 Special Education	10,427,795	2,316,534	12,744,329	257,501	13,001,830	12,299,443
1.30 English Language Learning	50,669	11,654	62,323	4,000	66,323	62,751
1.31 Indigenous Education	1,237,003	365,657	1,602,660	210,840	1,813,500	1,745,280
1.41 School Administration	5,196,482	1,081,712	6,278,194	208,300	6,486,494	6,199,747
1.60 Summer School	-	-	-	-	-	9,295
<b>Total Function 1</b>	<b>46,171,993</b>	<b>10,821,258</b>	<b>56,993,251</b>	<b>3,033,556</b>	<b>60,026,807</b>	<b>56,716,406</b>
<b>4 District Administration</b>						
4.11 Educational Administration	399,598	81,894	481,492	102,690	584,182	726,310
4.40 School District Governance	79,679	5,976	85,655	130,500	216,155	215,939
4.41 Business Administration	1,241,462	260,295	1,501,757	597,300	2,099,057	1,876,874
<b>Total Function 4</b>	<b>1,720,739</b>	<b>348,165</b>	<b>2,068,904</b>	<b>830,490</b>	<b>2,899,394</b>	<b>2,819,123</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	290,530	61,436	351,966	104,800	456,766	409,505
5.50 Maintenance Operations	3,760,473	836,013	4,596,486	1,668,150	6,264,636	5,597,012
5.52 Maintenance of Grounds	166,284	38,245	204,529	376,800	581,329	536,782
5.56 Utilities	-	-	-	1,810,000	1,810,000	1,836,671
<b>Total Function 5</b>	<b>4,217,287</b>	<b>935,694</b>	<b>5,152,981</b>	<b>3,959,750</b>	<b>9,112,731</b>	<b>8,379,970</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	215,243	48,529	263,772	19,500	283,272	260,517
7.70 Student Transportation	1,715,078	384,381	2,099,459	933,350	3,032,809	2,859,961
<b>Total Function 7</b>	<b>1,930,321</b>	<b>432,910</b>	<b>2,363,231</b>	<b>952,850</b>	<b>3,316,081</b>	<b>3,120,478</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>54,040,340</b>	<b>12,538,027</b>	<b>66,578,367</b>	<b>8,776,646</b>	<b>75,355,013</b>	<b>71,035,977</b>

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

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>6,372,733</b>	8,360,860
Other Revenue	<b>2,200,000</b>	2,400,000
Investment Income	<b>6,000</b>	7,000
<b>Total Revenue</b>	<b>8,578,733</b>	10,767,860
<b>Expenses</b>		
Instruction	<b>8,176,166</b>	10,333,837
District Administration	<b>60,137</b>	58,593
Operations and Maintenance	<b>25,505</b>	21,861
<b>Total Expense</b>	<b>8,261,808</b>	10,414,291
<b>Net Revenue (Expense)</b>	<b>316,925</b>	353,569
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(316,925)</b>	(353,569)
<b>Total Net Transfers</b>	<b>(316,925)</b>	(353,569)
<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, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	11,000	1,600,000	-	10,000	50,000	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	342,430	263,129			192,000	39,200	153,222	329,608	318,656
Other				2,200,000					
Investment Income			5,000						
	342,430	263,129	5,000	2,200,000	192,000	39,200	153,222	329,608	318,656
<b>Less:</b> Allocated to Revenue	342,430	263,129	6,000	2,200,000	192,000	49,200	203,222	329,608	318,656
<b>Deferred Revenue, end of year</b>	-	-	<b>10,000</b>	<b>1,600,000</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	342,430	263,129			192,000	49,200	203,222	329,608	318,656
Other Revenue				2,200,000					
Investment Income			6,000						
	342,430	263,129	6,000	2,200,000	192,000	49,200	203,222	329,608	318,656
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals					13,900	13,900	21,900		
Educational Assistants		213,926			130,000		22,500	125,450	
Support Staff							1,000		45,000
Other Professionals								114,200	
Substitutes							9,000		210,000
	-	213,926	-	-	143,900	13,900	54,400	239,650	255,000
Employee Benefits		49,203			33,000	2,900	13,000	49,958	58,000
Services and Supplies	25,505		6,000	2,200,000	15,100	32,400	135,822	40,000	5,656
	25,505	263,129	6,000	2,200,000	192,000	49,200	203,222	329,608	318,656
<b>Net Revenue (Expense) before Interfund Transfers</b>	316,925	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(316,925)								
	(316,925)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 7,500	\$ 15,000	\$ 6,000	\$ 1,699,500
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	4,645,988					6,284,233
Other						2,200,000
Investment Income						5,000
	4,645,988	-	-	-	-	8,489,233
<b>Less:</b> Allocated to Revenue	4,645,988	-	7,500	15,000	6,000	8,578,733
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	1,610,000
<b>Revenues</b>						
Provincial Grants - Ministry of Education	4,645,988		7,500	15,000	6,000	6,372,733
Other Revenue						2,200,000
Investment Income						6,000
	4,645,988	-	7,500	15,000	6,000	8,578,733
<b>Expenses</b>						
Salaries						
Teachers	3,777,000					3,777,000
Principals and Vice Principals						49,700
Educational Assistants						491,876
Support Staff						46,000
Other Professionals						114,200
Substitutes					5,200	224,200
	3,777,000	-	-	-	5,200	4,702,976
Employee Benefits	868,988				800	1,075,849
Services and Supplies			7,500	15,000		2,482,983
	4,645,988	-	7,500	15,000	6,000	8,261,808
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	316,925
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased						(316,925)
	-	-	-	-	-	(316,925)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		12,000	<b>12,000</b>	30,000
Amortization of Deferred Capital Revenue	3,390,000		<b>3,390,000</b>	3,330,000
<b>Total Revenue</b>	<b>3,390,000</b>	<b>12,000</b>	<b>3,402,000</b>	3,360,000
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,257,000		<b>4,257,000</b>	4,347,000
Transportation and Housing	693,000		<b>693,000</b>	708,000
<b>Total Expense</b>	<b>4,950,000</b>	-	<b>4,950,000</b>	5,055,000
<b>Net Revenue (Expense)</b>	<b>(1,560,000)</b>	<b>12,000</b>	<b>(1,548,000)</b>	(1,695,000)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,650,437		<b>1,650,437</b>	1,128,797
<b>Total Net Transfers</b>	<b>1,650,437</b>	-	<b>1,650,437</b>	1,128,797
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>90,437</b>	<b>12,000</b>	<b>102,437</b>	(566,203)