

SCHOOL DISTRICT No. 83 - 2019-20 BUDGET CHANGES

	Approved 2017-18		2018-19 Approved (May 2018)		2019-20 Preliminary (May 1, 2019)		2019-20 Preliminary REVISED (May 7, 2019)		
	FTE	\$'s	FTE	\$'s	FTE	\$'s	FTE	\$'s	
Projected September FTE Enrolment (Includes Alternate / DL)	6,167		6,331		6,408		6,408		
STUDENT ENROLMENT - CHANGE	110		164		77		77		increase of 77 from what was projected for 18-19; increase if 15 from September 2018 actual
A REVENUE									
Funding Allocation System (FAS)									
Enrolment Decline									
Enrolment Growth/Labour Settlement Funding		\$ 1,375,959		\$ 2,699,849		\$ 1,273,202		\$ 1,273,202	
Rural Education Enhancement Funding		213,353		-					
Other FAS Factors				270,138					
FAS Change		1,589,312		2,969,987		1,273,202		1,273,202	
Other Revenue - Increases (Decreases)									
Savings - PVP/Exempt - one time		(53,000)		-					
Benefit Premium Holiday - one time		(150,000)		-					
Benefit Premium Holiday - one time		150,000		(150,000)					
Other Revenue Factors						\$ 472,896		\$ 472,896	primarily EHT Funding
Transfer to Local Capital						\$ 700,000		\$ 700,000	no operating funds transferring to Local Capital
2018-2019 Unappropriated Operating Surplus								\$ 200,000	2018-2019 projected unappropriated yearend surplus
REVENUE CHANGE		\$ 1,536,312		\$ 2,819,987		\$ 2,446,098		\$ 2,646,098	
B Cost Increases/Decreases									
Teacher Wage Increases		\$ 190,000		\$ 190,000		\$ 479,341		479,341	1.75% GWI & ESD May 2019
CUPE Wage Increases		70,000		84,000		215,801		215,801	1.75% GWI & ESD May 2019
Teacher Prep Time Increase					1.50	142,755		1.50 142,755	100 to 110 minutes per week
PVP Wage Increase		85,000		85,000		323,120		323,120	1.75% GWI & ESD + 2% anticipated wage increase 2019-20; subject to BCPSEA approval
Exempt Staff Wage Increase		20,000		15,000		76,379		76,379	1.75% GWI & ESD + 2% anticipated wage increase 2019-20; subject to BCPSEA approval
Superintendent Wage Increase		29,000							
HR Manager - savings				(20,000)					
Substitute Wage Increase		22,000		24,000					
Average Teacher Salary Increase - increments		-							
Pension Plans - rate changes		-				(320,000)		(320,000)	reduction fr 13.23 to 11.30% and 9.98 to 9.71% January 1, 2019
MSP- benefit premium decrease		(120,000)		(426,000)		(116,324)		(116,324)	end January 1, 2020; replaced with EHT
Employer Health Tax				477,750		480,000		480,000	
Other benefit premium increases		260,000		143,000					
WorkSafeBC BC premium increase		28,000		49,000		42,000		42,000	rate increase from .63 to .79 effective January 1, 2019
Benefit Premiums						60,000		60,000	increased premium based on usage
Utility Increases				40,000		(60,000)		77,000	hydro, water/sewer and carbon tax increases
Hydro - 3.5% rate increase		31,500							
Hydro - 3.5% reduction in PST		(31,500)							
Trustee Elections		(10,000)		40,000		(40,000)		(40,000)	one-time cost
Trustee Variation				(8,000)					
Trustee Supplies/ProD/Remuneration				20,000		26,000		26,000	full year cost
WorkSafeBC site safety committee training regs		25,000							
Next Generation Network (NGN)		-		-					
General Inflation - 1.5%						114,000		114,000	general inflation; 1.5 % over-all for services and supplies
Contingency		-		240,000				200,000	2018-2019 projected unappropriated yearend surplus
One-Time Software Fees						(142,000)		(142,000)	one-time transitions costs to introduce new accounting software
School Fees						120,000		120,000	change in regulation; additional supplies provision to schools
Rental Lease						26,000		26,000	DAC Storefront and space rental for chairs/tables storage for schools
MyEdBC Implementation						200,000		200,000	salaries, replacement and software costs; as approved by the Board
Cost Increases/Decreases		\$ 599,000		\$ 953,750		1.50 \$ 1,627,072		1.50 \$ 1,964,072	
C Enrolment Decline/Growth									
School PVP Time				90,000					
School Supply Allocations				5,000					
Classroom Teachers	0.50	50,000	6.00	580,980	1.00	95,170	1.00	95,170	one classroom teacher; 15 student increase from Sept 2018
Learning Resource Teachers	0.50	50,000	0.90	87,147					
Counsellor			0.30	29,049					
Education Assistants	1.00	40,000	6.00	189,600	(4.00)	(146,000)	(2.00)	(73,000)	reduction 140 hrs/wk due to decline in # special needs students; 1160 to 1049 designated
Classroom Furniture						60,000		60,000	
Custodial				3,000					

SCHOOL DISTRICT No. 83 - 2019-20 BUDGET CHANGES

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	FTE	\$'s	FTE	\$'s	FTE	\$'s	FTE	\$'s
Career Education						(106,000)		(106,000)
Enrolment Decline/Growth Adjustments	2.00	140,000	13.20	984,776	(3.00)	(96,830)	(1.00)	(23,830)
D South Canoe - Outdoor Learning Program								
School Principal				142,000				
School Supply Allocation				8,000				
Classroom Teachers				-				
Learning Resource Teachers				-				
Education Assistants				-				
School Clerical				38,400				
Lunch Hour Supervisor				7,500				
Custodial				29,120				
Utilities				17,000				
Maintenance				20,000				
Grounds				15,000				
Technology				5,000				
South Canoe - Outdoor Learning Program			-	282,020	-	-		
BUDGET ENHANCEMENT/REDUCTION REQUIRED		\$ 797,312		\$ 599,441		\$ 915,856		\$ 705,856
E Instruction Program Changes								
Adult / CE Program								
Alternate Program Teachers								
School Supply Allocations				128,914				
Crossing Guards								
Family Life								
Counselling Teachers					0.70	66,456	0.70	66,456
Library Teachers								
Speech Language Pathologists	0.30	29,130						
Deaf/Hard of Hearing								
Occupational/Physiotherapy Therapist			0.40	38,732				
Inclusion Helping Teacher								
Family School Liaison (LINK)								
Grief Counsellor (LINK)								
Healthy Living Coach								
Literacy Intervention Teachers					0.60	57,102	0.60	57,102
Vision Teacher					0.10	9,517	0.10	9,517
Literacy Helping Teacher								
District Honour Choir Teacher								
Learning Resource Teachers								
Education Assistants								
Alternate Program Reconfiguration								
Inclusive Support Program	1.00	97,100	0.40	81,232	0.40	38,068	0.40	38,068
Storefront - allocation		(10,000)						
Secondary Staffing - Classes under 20								
Library Program								
Library Program - technicians								
Late French Immersion								
Inclusive Support Teacher (ISP)								
Mental Health Counsellors								
Social Workers								
Behavior Consultant	1.00	97,100						
DL - Education Outreach Program								
Small School Supplement - Teachers								
Tech Ed Teacher					0.60	57,102	0.50	47,585
Middle School Admin Time								
Report Card Initiative				4,000				
Numeracy Program - teacher	0.80	77,680			0.60	57,102	0.60	57,102
Literacy Program - teacher	0.80	77,680						
Instructional Leadership Team (ILT)			2.00	193,660				
ILT Team Lead			0.20	25,127				
ILT POSR				24,000				
Sexual Health/SOGI Lead			0.40	38,732	(0.20)	(19,034)	(0.20)	(19,034)

due to decline in program offering; reinstate in subsequent years

SCHOOL DISTRICT No. 83 - 2019-20 BUDGET CHANGES

	Approved 2017-18		2018-19 Approved (May 2018)		2019-20 Preliminary (May 1, 2019)		2019-20 Preliminary REVISED (May 7, 2019)		
	FTE	\$'s	FTE	\$'s	FTE	\$'s	FTE	\$'s	
PVSS Spark Program			1.00	96,830					
Teachers - Professional Learning (TTOCs)				17,214					
Instruction Budget Changes	3.90	368,690	4.40	648,441	2.80	266,313	2.70	256,796	
F Administration Budget Changes									
Substitute / Replacement Budgets									
Board Governance Services and Supplies									
Ed. Admin Services and Supplies		9,622		19,000					
District Principal - Numeracy					0.60	82,500	0.60	82,500	.6 FTE plus, Pro-D and other
District VP - Music	(0.20)	(20,000)	(0.20)	(20,000)	0.20	32,600	0.20	32,600	.4 to .6 FTE plus admin bump, Pro-D and other
District Music Clerical			0.20	8,000					
PVP Positions			(2.00)	(220,000)					
ILT/Numeracy TTOC time						60,000		50,000	release time for Teacher Pro-D initiatives and training
New Teacher/Admin Induction Program						26,630		26,630	recruitment and retention initiative
Business Admin Legal / Insurance		5,000							
Business Admin - HR				5,000					
Bus Safety Campaign						20,000			to highlight safety awareness and avoid future accidents
Technology				5,000					
Operations Services and Supplies				60,000					
Maintenance Grounds Staff					0.30	23,000			field maint, tree removal, sweeping, & drain cleaning
Maintenance HVAC					(1.00)	(62,500)	(1.00)	(62,500)	in-house project work planned
Maintenance Carpenter	1.00	78,000			(2.00)	(125,000)	(2.00)	(125,000)	in-house project work planned
Maintenance Electrician	1.00	78,000			(1.00)	(62,500)	(1.00)	(62,500)	in-house project work planned
Maintenance Painters			1.00	80,000					
Lead hand Custodian			0.25	14,000					
DPAC Support						5,350		5,350	as per DPAC request
Operations - Manager of Facilities and Grounds					1.00	106,134	1.00	106,134	reinstate position vacated 2016
Operations - Energy Manager					1.00	112,376	-	-	
Administration Budget Changes	1.80	150,622	(0.75)	(49,000)	(0.90)	218,590	(2.20)	53,214	
G LTFP/School Reconfigurations - Potential Changes									
ERS - increased prep time (grade 7)		8,000							
ERS - 7-12 implementation		20,000							
North Shuswap K-8 (Bus Run)									
Falkland K-8 (Bus Run)									
Other recommendations									
Admin / Operations / Transportation	-	28,000	-	-	-	-	-	-	
H Program Enhancements / Other Costs									
Annual Software		50,000							
One Time Technology Enhancements									
Insight Data Tracking						20,000		20,000	student data tracking system
District-wide Computer Refresh		200,000				250,000		225,000	support for 4-year district-wide technology refresh plan
Refresh Maint Dpt Shop Tools						20,000		10,096	ensure equipment is regularly upgraded/replaced
Refresh Custodial Equipment						18,000		18,000	ensure equipment is regularly upgraded/replaced
Shop Audit - Action Plan						50,000		50,000	as per audit report; on-going upgrading
White Fleet						72,750		72,750	ensure staff safety; avoid increased R&M costs
Program Enhancements / Other Costs	-	250,000	-	-	-	430,750	-	395,846	
I BUDGET CHANGES	7.70	\$ 797,312	16.85	\$ 599,441	(0.40)	\$ 915,653	0.50	\$ 705,856	
J SURPLUS / (DEFICIT) POSITION		\$ -		\$ -		\$ 203		\$ -	

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 \$83,269,048 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 _____ DAY OF _____, 2019;

READ A SECOND TIME THE _____ DAY OF _____, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2019;

(Corporate Seal)

Chairperson of the Board

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 _____ DAY OF _____, 2019.

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
Ministry Operating Grant Funded FTE's		
School-Age	6,407,000	6,404,033
Adult	1,000	1,000
Other	-	1,625
Total Ministry Operating Grant Funded FTE's	6,408,000	6,406,658
Revenues	\$	\$
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	3,254,000	3,254,000
Total Revenue	81,593,048	83,123,867
Expenses		
Instruction	62,945,330	62,929,226
District Administration	2,756,804	3,506,676
Operations and Maintenance	12,706,932	12,490,459
Transportation and Housing	3,826,952	3,730,045
Total Expense	82,236,018	82,656,406
Net Revenue (Expense)	(642,970)	467,461
Budgeted Allocation (Retirement) of Surplus (Deficit)	200,000	200,718
Budgeted Surplus (Deficit), for the year	(442,970)	668,179
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	200,000	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(642,970)	668,179
Budgeted Surplus (Deficit), for the year	(442,970)	668,179

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	69,183,270	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	4,960,000	4,960,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital		730,000
Total Budget Bylaw Amount	83,269,048	83,753,585

Approved by the Board

DRAFT

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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(642,970)</u>	467,461
Effect of change in Tangible Capital Assets		
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)
Total Acquisition of Tangible Capital Assets	<u>(3,578,688)</u>	(5,102,554)
Amortization of Tangible Capital Assets	4,960,000	4,960,000
Total Effect of change in Tangible Capital Assets	<u>1,381,312</u>	(142,554)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u>738,342</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
	\$	\$
Revenues		
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
Total Revenue	69,966,300	68,220,202
Expenses		
Instruction	54,945,012	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
Total Expense	69,183,270	67,493,741
Net Revenue (Expense)	783,030	726,461
Budgeted Prior Year Surplus Appropriation	200,000	200,718
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(783,030)	(227,179)
Local Capital	-	(700,000)
Total Net Transfers	(783,030)	(927,179)
Budgeted Surplus (Deficit), for the year	200,000	-

School District No. 83 (North Okanagan-Shuswap)

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	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	
Total Provincial Grants - Ministry of Education	68,446,065	66,694,853
Provincial Grants - Other	210,950	205,950
Tuition		
International and Out of Province Students	-	5,000
Total Tuition	-	5,000
Other Revenues		
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	
Total Other Revenue	1,094,313	1,094,399
Rentals and Leases	94,972	120,000
Investment Income	120,000	100,000
Total Operating Revenue	69,966,300	68,220,202

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
	\$	\$
Salaries		
Teachers	27,845,681	27,390,890
Principals and Vice Principals	5,028,442	4,421,348
Educational Assistants	5,306,627	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
Total Salaries	50,019,966	48,845,933
Employee Benefits	11,309,898	11,023,758
Total Salaries and Benefits	61,329,864	59,869,691
Services and Supplies		
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
Total Services and Supplies	7,853,406	7,624,050
Total Operating Expense	69,183,270	67,493,741

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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	4,745,480	48,229	129,021	555,200	9,288,207
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
Total Function 1	27,845,681	5,002,328	5,306,627	1,795,213	265,313	2,607,982	42,823,144
4 District Administration							
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
Total Function 4	-	26,114	-	358,376	1,233,123	17,056	1,634,669
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	3,179,157	363,437	212,800	3,755,394
7 Transportation and Housing							
7.41 Transportation and Housing Administration				111,772	81,510		193,282
7.70 Student Transportation				1,453,477		160,000	1,613,477
Total Function 7	-	-	-	1,565,249	81,510	160,000	1,806,759
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,845,681	5,028,442	5,306,627	6,897,995	1,943,383	2,997,838	50,019,966

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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	9,288,207	2,153,197	11,441,404	204,640	11,646,044	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
Total Function 1	42,823,144	9,716,742	52,539,886	2,405,126	54,945,012	52,928,991
4 District Administration						
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
Total Function 4	1,634,669	326,595	1,961,264	795,540	2,756,804	3,506,676
5 Operations and Maintenance						
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
Total Function 5	3,755,394	846,618	4,602,012	3,746,490	8,348,502	8,022,029
7 Transportation and Housing						
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
Total Function 7	1,806,759	419,943	2,226,702	906,250	3,132,952	3,036,045
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	50,019,966	11,309,898	61,329,864	7,853,406	69,183,270	67,493,741

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

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

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
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	10,000	1,420,000	-	4,500	-	-	-
Add: 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
Less: Allocated to Revenue	342,430	253,615	9,000	2,000,000	192,000	43,700	118,213	320,270	213,353
Deferred Revenue, end of year	-	-	10,000	1,420,000	-	-	-	-	-
Revenues									
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
Expenses									
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
Net Revenue (Expense) before Interfund Transfers	250,000	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(250,000)								
	(250,000)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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
	\$	\$	\$
Deferred Revenue, beginning of year	-	-	1,434,500
Add: Restricted Grants			
Provincial Grants - Ministry of Education	357,469	4,492,698	6,329,248
Other			2,000,000
Investment Income			9,000
	<u>357,469</u>	<u>4,492,698</u>	8,338,248
Less: Allocated to Revenue	357,469	4,492,698	8,342,748
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	1,430,000
Revenues			
Provincial Grants - Ministry of Education	357,469	4,492,698	6,333,748
Other Revenue			2,000,000
Investment Income			9,000
	<u>357,469</u>	<u>4,492,698</u>	8,342,748
Expenses			
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
	<u>206,200</u>	<u>3,658,000</u>	4,573,032
Employee Benefits	53,000	834,698	1,055,131
Services and Supplies	98,269		2,464,585
	<u>357,469</u>	<u>4,492,698</u>	8,092,748
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	250,000
Interfund Transfers			
Tangible Capital Assets Purchased			(250,000)
	<u>-</u>	<u>-</u>	(250,000)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	-

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	
	\$	\$	\$	\$
Revenues				
Investment Income		30,000	30,000	30,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	1,277,000
Amortization of Deferred Capital Revenue	3,254,000		3,254,000	3,254,000
Total Revenue	3,254,000	30,000	3,284,000	4,561,000
Expenses				
Operations and Maintenance			-	-
Transportation and Housing			-	-
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,266,000		4,266,000	4,266,000
Transportation and Housing	694,000		694,000	694,000
Total Expense	4,960,000	-	4,960,000	4,960,000
Net Revenue (Expense)	(1,706,000)	30,000	(1,676,000)	(399,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,033,030		1,033,030	367,179
Local Capital			-	700,000
Total Net Transfers	1,033,030	-	1,033,030	1,067,179
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(672,970)	30,000	(642,970)	668,179