

Annual Budget

School District No. 58 (Nicola-Similkameen)

June 30, 2020

School District No. 58 (Nicola-Similkameen)

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. 58 (NICOLA-SIMILKAMEEN) (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. 58 (Nicola-Similkameen) 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 \$30,738,383 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 8th DAY OF MAY, 2019;

READ A SECOND TIME THE 8th DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th 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. 58 (Nicola-Similkameen) Annual Budget Bylaw 2019/2020, adopted by the Board the 8th DAY OF MAY, 2019.



Secretary Treasurer

School District No. 58 (Nicola-Similkameen)

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	2,171,500	2,181,688
Adult	8,000	14,125
Total Ministry Operating Grant Funded FTE's	<u>2,179,500</u>	<u>2,195,813</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	24,234,149	25,049,525
Other	39,000	27,000
Other Revenue	3,876,420	3,408,580
Rentals and Leases	104,400	106,000
Investment Income	213,200	170,000
Gain (Loss) on Disposal of Tangible Capital Assets		95,750
Amortization of Deferred Capital Revenue	901,841	901,841
Total Revenue	<u>29,369,010</u>	<u>29,758,696</u>
Expenses		
Instruction	23,690,233	24,302,510
District Administration	1,321,655	1,364,315
Operations and Maintenance	4,684,112	4,621,739
Transportation and Housing	825,096	872,281
Total Expense	<u>30,521,096</u>	<u>31,160,845</u>
Net Revenue (Expense)	<u>(1,152,086)</u>	<u>(1,402,149)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	588,042	933,855
Budgeted Surplus (Deficit), for the year	<u>(564,044)</u>	<u>(468,294)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(564,044)	(468,294)
Budgeted Surplus (Deficit), for the year	<u>(564,044)</u>	<u>(468,294)</u>

School District No. 58 (Nicola-Similkameen)

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

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	25,305,329	25,349,059
Special Purpose Funds - Total Expense	3,699,882	4,295,901
Capital Fund - Total Expense	1,515,885	1,515,885
Capital Fund - Tangible Capital Assets Purchased from Local Capital	217,287	1,554,481
Total Budget Bylaw Amount	<u>30,738,383</u>	<u>32,715,326</u>

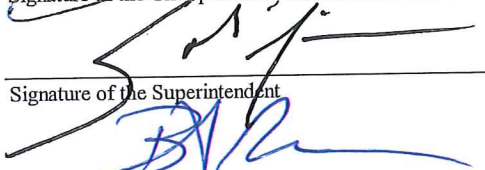
Approved by the Board



 Signature of the Chairperson of the Board of Education

May 8/19

 Date Signed



 Signature of the Superintendent

_____ Date Signed



 Signature of the Secretary Treasurer

May 8/19

 Date Signed

School District No. 58 (Nicola-Similkameen)

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>(1,152,086)</u>	<u>(1,402,149)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(217,287)	(1,554,481)
From Deferred Capital Revenue		(1,060,914)
Total Acquisition of Tangible Capital Assets	<u>(217,287)</u>	<u>(2,615,395)</u>
Amortization of Tangible Capital Assets	<u>1,515,885</u>	<u>1,515,885</u>
Total Effect of change in Tangible Capital Assets	<u>1,298,598</u>	<u>(1,099,510)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>146,512</u>	<u>(2,501,659)</u>

School District No. 58 (Nicola-Similkameen)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,134,267	21,393,624
Other	39,000	27,000
Other Revenue	3,276,420	2,768,580
Rentals and Leases	104,400	106,000
Investment Income	163,200	120,000
Total Revenue	<u>24,717,287</u>	<u>24,415,204</u>
Expenses		
Instruction	20,116,181	20,133,728
District Administration	1,195,825	1,237,196
Operations and Maintenance	3,168,227	3,105,854
Transportation and Housing	825,096	872,281
Total Expense	<u>25,305,329</u>	<u>25,349,059</u>
Net Revenue (Expense)	<u>(588,042)</u>	<u>(933,855)</u>
Budgeted Prior Year Surplus Appropriation	<u>588,042</u>	<u>933,855</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 58 (Nicola-Similkameen)

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	23,788,683	23,589,912
DISC/LEA Recovery	(3,235,420)	(2,618,580)
Other Ministry of Education Grants		
Pay Equity	120,216	120,216
Funding for Graduated Adults	32,000	32,000
Transportation Supplement	170,292	170,292
Economic Stability Dividend	10,000	10,000
Carbon Tax Grant	25,000	25,000
FSA Scorer Grant	7,506	7,506
Support Staff Benefit Funding	17,278	17,278
Strategic Initiatives Grant		35,000
Access / Should Tapper Grant	5,000	5,000
Employer Health Tax Grant	193,712	
Total Provincial Grants - Ministry of Education	<u>21,134,267</u>	<u>21,393,624</u>
Provincial Grants - Other	<u>39,000</u>	<u>27,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	3,235,420	2,618,580
Miscellaneous		
Miscellaneous Revenue	41,000	150,000
Total Other Revenue	<u>3,276,420</u>	<u>2,768,580</u>
Rentals and Leases	<u>104,400</u>	<u>106,000</u>
Investment Income	<u>163,200</u>	<u>120,000</u>
Total Operating Revenue	<u><u>24,717,287</u></u>	<u><u>24,415,204</u></u>

School District No. 58 (Nicola-Similkameen)

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	8,720,107	8,674,697
Principals and Vice Principals	1,964,072	1,924,389
Educational Assistants	2,233,275	2,174,160
Support Staff	2,899,520	2,891,490
Other Professionals	931,654	907,136
Substitutes	823,758	913,987
Total Salaries	<u>17,572,386</u>	<u>17,485,859</u>
Employee Benefits	<u>4,237,951</u>	<u>4,251,284</u>
Total Salaries and Benefits	<u>21,810,337</u>	<u>21,737,143</u>
Services and Supplies		
Services	1,032,241	1,182,804
Student Transportation	180,710	192,675
Professional Development and Travel	321,040	344,490
Dues and Fees	99,401	67,254
Insurance	100,832	100,832
Supplies	1,247,768	1,204,361
Utilities	513,000	519,500
Total Services and Supplies	<u>3,494,992</u>	<u>3,611,916</u>
Total Operating Expense	<u>25,305,329</u>	<u>25,349,059</u>

School District No. 58 (Nicola-Similkameen)

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	6,884,681	446,612		429,176	77,138	383,237	8,220,844
1.03 Career Programs	16,306	24,011		4,001		7,847	52,165
1.07 Library Services	273,493			32,718		5,749	311,960
1.08 Counselling	465,143			11,031			476,174
1.10 Special Education	1,047,605	133,506	1,728,846		11,222	256,394	3,177,573
1.30 English Language Learning							-
1.31 Aboriginal Education	26,699	158,877	494,129		21,095	5,000	705,800
1.41 School Administration	6,180	1,201,066	10,300	480,278		50,412	1,748,236
Total Function 1	8,720,107	1,964,072	2,233,275	957,204	109,455	708,639	14,692,752
4 District Administration							
4.11 Educational Administration					279,082		279,082
4.40 School District Governance					128,617		128,617
4.41 Business Administration				88,479	218,984		307,463
Total Function 4	-	-	-	88,479	626,683	-	715,162
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				24,386	143,954	9,800	178,140
5.50 Maintenance Operations				1,369,378		44,819	1,414,197
5.52 Maintenance of Grounds				128,601		5,500	134,101
5.56 Utilities							-
Total Function 5	-	-	-	1,522,365	143,954	60,119	1,726,438
7 Transportation and Housing							
7.41 Transportation and Housing Administration				15,758	51,562		67,320
7.70 Student Transportation				315,714		55,000	370,714
Total Function 7	-	-	-	331,472	51,562	55,000	438,034
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	8,720,107	1,964,072	2,233,275	2,899,520	931,654	823,758	17,572,386

School District No. 58 (Nicola-Similkameen)

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	8,220,844	1,989,821	10,210,665	1,104,988	11,315,653	11,440,615
1.03 Career Programs	52,165	10,986	63,151	23,250	86,401	85,603
1.07 Library Services	311,960	75,104	387,064	51,173	438,237	426,746
1.08 Counselling	476,174	108,290	584,464	6,500	590,964	590,740
1.10 Special Education	3,177,573	852,687	4,030,260	151,800	4,182,060	4,173,272
1.30 English Language Learning	-	-	-	1,500	1,500	1,500
1.31 Aboriginal Education	705,800	177,691	883,491	416,978	1,300,469	1,218,468
1.41 School Administration	1,748,236	389,461	2,137,697	63,200	2,200,897	2,196,784
Total Function 1	14,692,752	3,604,040	18,296,792	1,819,389	20,116,181	20,133,728
4 District Administration						
4.11 Educational Administration	279,082	59,206	338,288	62,520	400,808	416,432
4.40 School District Governance	128,617	9,397	138,014	59,537	197,551	197,486
4.41 Business Administration	307,463	64,668	372,131	225,335	597,466	623,278
Total Function 4	715,162	133,271	848,433	347,392	1,195,825	1,237,196
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	178,140	35,583	213,723	116,925	330,648	308,874
5.50 Maintenance Operations	1,414,197	347,943	1,762,140	348,418	2,110,558	2,070,836
5.52 Maintenance of Grounds	134,101	27,420	161,521	52,500	214,021	206,644
5.56 Utilities	-	-	-	513,000	513,000	519,500
Total Function 5	1,726,438	410,946	2,137,384	1,030,843	3,168,227	3,105,854
7 Transportation and Housing						
7.41 Transportation and Housing Administration	67,320	13,536	80,856	750	81,606	63,489
7.70 Student Transportation	370,714	76,158	446,872	296,618	743,490	808,792
Total Function 7	438,034	89,694	527,728	297,368	825,096	872,281
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	17,572,386	4,237,951	21,810,337	3,494,992	25,305,329	25,349,059

School District No. 58 (Nicola-Similkameen)

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	3,099,882	3,655,901
Other Revenue	600,000	640,000
Total Revenue	<u>3,699,882</u>	<u>4,295,901</u>
Expenses		
Instruction	3,574,052	4,168,782
District Administration	125,830	127,119
Total Expense	<u>3,699,882</u>	<u>4,295,901</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 58 (Nicola-Similkameen)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	300,000	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	125,830	89,268	-	600,000	128,000	14,700	95,111	290,695	339,380
Other	-	-	-	-	-	-	-	-	-
	125,830	89,268	-	600,000	128,000	14,700	95,111	290,695	339,380
Less: Allocated to Revenue	125,830	89,268	-	600,000	128,000	14,700	95,111	290,695	339,380
Deferred Revenue, end of year	-	-	-	300,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	125,830	89,268	-	600,000	128,000	14,700	95,111	290,695	339,380
Other Revenue	-	-	-	-	-	-	-	-	-
	125,830	89,268	-	600,000	128,000	14,700	95,111	290,695	339,380
Expenses									
Salaries									
Teachers							19,068	72,329	65,782
Principals and Vice Principals									17,500
Educational Assistants		72,576			90,536			32,065	44,988
Support Staff								9,334	69,062
Other Professionals									
	-	72,576	-	-	90,536	-	19,068	113,728	197,332
Employee Benefits		16,692			24,462		3,354	24,184	38,621
Services and Supplies	125,830			600,000	13,002	14,700	72,689	152,783	103,427
	125,830	89,268	-	600,000	128,000	14,700	95,111	290,695	339,380
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing \$	Classroom Enhancement Fund - Remedies \$	First Nation Student Transportation \$	TOTAL \$
Deferred Revenue, beginning of year	-	-	-	300,000
Add: Restricted Grants				
Provincial Grants - Ministry of Education	2,016,898			3,099,882
Other	2,016,898	-	-	600,000
	2,016,898	-	-	3,699,882
Less: Allocated to Revenue	2,016,898	-	-	3,699,882
Deferred Revenue, end of year	-	-	-	300,000
Revenues				
Provincial Grants - Ministry of Education	2,016,898			3,099,882
Other Revenue	2,016,898	-	-	600,000
	2,016,898	-	-	3,699,882
Expenses				
Salaries				
Teachers	1,639,754			1,731,151
Principals and Vice Principals				65,782
Educational Assistants				212,677
Support Staff				54,322
Other Professionals				69,062
	1,639,754	-	-	2,132,994
Employee Benefits	377,144			484,457
Services and Supplies	2,016,898	-	-	1,082,431
	2,016,898	-	-	3,699,882
Net Revenue (Expense)	-	-	-	-

School District No. 58 (Nicola-Similkameen)

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				
Investment Income		50,000	50,000	50,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	95,750
Amortization of Deferred Capital Revenue	901,841		901,841	901,841
Total Revenue	901,841	50,000	951,841	1,047,591
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,515,885		1,515,885	1,515,885
Total Expense	1,515,885	-	1,515,885	1,515,885
Net Revenue (Expense)	(614,044)	50,000	(564,044)	(468,294)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	217,287	(217,287)	-	
Total Other Adjustments to Fund Balances	217,287	(217,287)	-	
Budgeted Surplus (Deficit), for the year	(396,757)	(167,287)	(564,044)	(468,294)