

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2020

School District No. 19 (Revelstoke)

June 30, 2020

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 19 (REVELSTOKE) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 19 (Revelstoke) Amended 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 \$16,229,737 for the 2019/2020 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2019/2020.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2020;


Chairperson of the Board

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 19 (Revelstoke) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 26 DAY OF FEBRUARY, 2020.


Secretary Treasurer

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,007,563	1,030,000
Total Ministry Operating Grant Funded FTE's	1,007,563	1,030,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	12,921,328	12,801,740
Other	45,500	35,945
Tuition	170,000	145,000
Other Revenue	404,979	403,253
Rentals and Leases	333,488	320,137
Investment Income	45,000	36,000
Amortization of Deferred Capital Revenue	1,968,717	1,940,262
Total Revenue	15,889,012	15,682,337
Expenses		
Instruction	11,252,333	11,089,805
District Administration	767,919	766,174
Operations and Maintenance	3,806,436	3,720,070
Transportation and Housing	363,049	360,299
Total Expense	16,189,737	15,936,348
Net Revenue (Expense)	(300,725)	(254,011)
Budgeted Allocation (Retirement) of Surplus (Deficit)	236,117	198,636
Budgeted Surplus (Deficit), for the year	(64,608)	(55,375)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(64,608)	(55,375)
Budgeted Surplus (Deficit), for the year	(64,608)	(55,375)

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

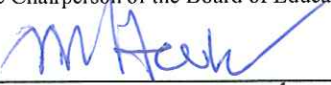
	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	13,034,335	12,912,852
Operating - Tangible Capital Assets Purchased	40,000	
Special Purpose Funds - Total Expense	851,120	746,902
Capital Fund - Total Expense	2,304,282	2,276,594
Total Budget Bylaw Amount	<u>16,229,737</u>	<u>15,936,348</u>

Approved by the Board



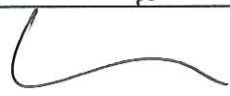
Signature of the Chairperson of the Board of Education

February 26, 2020
Date Signed



Signature of the Superintendent

February 26, 2020
Date Signed



Signature of the Secretary Treasurer

February 26, 2020
Date Signed

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(300,725)</u>	<u>(254,011)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(40,000)	
From Deferred Capital Revenue	(1,050,000)	(675,000)
Total Acquisition of Tangible Capital Assets	<u>(1,090,000)</u>	<u>(675,000)</u>
Amortization of Tangible Capital Assets	2,098,685	2,020,637
Total Effect of change in Tangible Capital Assets	<u>1,008,685</u>	<u>1,345,637</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>707,960</u></u>	<u><u>1,091,626</u></u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,379,874	-	4,554,923	5,934,797
Changes for the year				
Net Revenue (Expense) for the year	(171,117)		(129,608)	(300,725)
Interfund Transfers				
Tangible Capital Assets Purchased	(40,000)		40,000	-
Local Capital	(25,000)		25,000	-
Net Changes for the year	<u>(236,117)</u>	<u>-</u>	<u>(64,608)</u>	<u>(300,725)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,143,757</u>	<u>-</u>	<u>4,490,315</u>	<u>5,634,072</u>

School District No. 19 (Revelstoke)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,864,251	11,798,881
Other	45,500	35,945
Tuition	170,000	145,000
Other Revenue	404,979	403,253
Rentals and Leases	333,488	320,137
Investment Income	45,000	36,000
Total Revenue	<u>12,863,218</u>	<u>12,739,216</u>
Expenses		
Instruction	10,519,657	10,444,596
District Administration	733,118	728,673
Operations and Maintenance	1,492,625	1,424,201
Transportation and Housing	288,935	315,382
Total Expense	<u>13,034,335</u>	<u>12,912,852</u>
Net Revenue (Expense)	<u>(171,117)</u>	<u>(173,636)</u>
Budgeted Prior Year Surplus Appropriation	<u>236,117</u>	<u>198,636</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(40,000)	
Local Capital	(25,000)	(25,000)
Total Net Transfers	<u>(65,000)</u>	<u>(25,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	11,556,509	11,662,228
Other Ministry of Education Grants		
Pay Equity	101,498	101,498
Transportation Supplement	49,847	49,847
Carbon Tax Grant	8,500	8,500
Employer Health Tax Grant	94,670	94,670
Support Staff Benefits Grant	4,836	-
Access Grant	-	5,000
Provincial Assessment	4,094	4,094
Reserve for Enrolment Shortfall	-	(126,956)
Early Learning Framework	1,318	-
Support Staff Labour Settlement	42,979	-
Total Provincial Grants - Ministry of Education	11,864,251	11,798,881
Provincial Grants - Other	45,500	35,945
Tuition		
International and Out of Province Students	170,000	145,000
Total Tuition	170,000	145,000
Other Revenues		
Other School District/Education Authorities	47,726	46,000
Miscellaneous		
Miscellaneous	11,900	11,900
ArtStart Program	7,000	7,000
School Generated Funds	320,000	320,000
Interior Health Grant	18,353	18,353
Total Other Revenue	404,979	403,253
Rentals and Leases	333,488	320,137
Investment Income	45,000	36,000
Total Operating Revenue	12,863,218	12,739,216

School District No. 19 (Revelstoke)

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

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	5,343,603	5,392,817
Principals and Vice Principals	869,153	882,216
Educational Assistants	830,243	772,823
Support Staff	1,042,226	1,038,932
Other Professionals	576,949	591,833
Substitutes	324,826	273,826
Total Salaries	8,987,000	8,952,447
Employee Benefits	2,144,789	2,110,918
Total Salaries and Benefits	11,131,789	11,063,365
Services and Supplies		
Services	454,697	473,257
Student Transportation	33,460	31,960
Professional Development and Travel	160,913	144,350
Rentals and Leases	700	700
Dues and Fees	48,452	45,576
Insurance	63,458	63,458
Supplies	733,626	689,664
Utilities	407,240	400,522
Total Services and Supplies	1,902,546	1,849,487
Total Operating Expense	13,034,335	12,912,852

School District No. 19 (Revelstoke)

Amended 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	3,749,061	207,044		84,138	13,028	209,026	4,262,297
1.03 Career Programs	202,526						202,526
1.07 Library Services	231,015	17,585		63,029		1,300	312,929
1.08 Counselling	234,789			4,342			239,131
1.10 Special Education	845,708	133,026	830,243	47,912	79,552	35,000	1,971,441
1.30 English Language Learning	57,168						57,168
1.31 Indigenous Education	23,336	20,047		60,993	3,257		107,633
1.41 School Administration		456,280		159,715		8,000	623,995
Total Function 1	5,343,603	833,982	830,243	420,129	95,837	253,326	7,777,120
4 District Administration							
4.11 Educational Administration				18,746	145,132		163,878
4.40 School District Governance					71,207		71,207
4.41 Business Administration				85,700	130,946	500	217,146
Total Function 4	-	-	-	104,446	347,285	500	452,231
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		35,171			96,795		131,966
5.50 Maintenance Operations				408,072		38,000	446,072
5.52 Maintenance of Grounds				28,165		26,000	54,165
5.56 Utilities							-
Total Function 5	-	35,171	-	436,237	96,795	64,000	632,203
7 Transportation and Housing							
7.41 Transportation and Housing Administration					37,032		37,032
7.70 Student Transportation				81,414		7,000	88,414
Total Function 7	-	-	-	81,414	37,032	7,000	125,446
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,343,603	869,153	830,243	1,042,226	576,949	324,826	8,987,000

School District No. 19 (Revelstoke)

Amended 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 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	4,262,297	997,356	5,259,653	673,682	5,933,335	6,220,164
1.03 Career Programs	202,526	45,910	248,436	19,700	268,136	112,126
1.07 Library Services	312,929	81,210	394,139	18,200	412,339	393,329
1.08 Counselling	239,131	52,968	292,099	-	292,099	254,397
1.10 Special Education	1,971,441	520,700	2,492,141	48,480	2,540,621	2,448,213
1.30 English Language Learning	57,168	13,186	70,354		70,354	46,663
1.31 Indigenous Education	107,633	29,622	137,255	19,448	156,703	162,843
1.41 School Administration	623,995	141,837	765,832	80,238	846,070	806,861
Total Function 1	7,777,120	1,882,789	9,659,909	859,748	10,519,657	10,444,596
4 District Administration						
4.11 Educational Administration	163,878	35,830	199,708	23,383	223,091	225,443
4.40 School District Governance	71,207	7,388	78,595	35,540	114,135	111,676
4.41 Business Administration	217,146	30,573	247,719	148,173	395,892	391,554
Total Function 4	452,231	73,791	526,022	207,096	733,118	728,673
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	131,966	28,000	159,966	42,914	202,880	191,918
5.50 Maintenance Operations	446,072	118,860	564,932	184,707	749,639	719,035
5.52 Maintenance of Grounds	54,165	7,426	61,591	71,275	132,866	112,726
5.56 Utilities	-	-	-	407,240	407,240	400,522
Total Function 5	632,203	154,286	786,489	706,136	1,492,625	1,424,201
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37,032	7,672	44,704	2,315	47,019	66,557
7.70 Student Transportation	88,414	26,251	114,665	127,251	241,916	248,825
Total Function 7	125,446	33,923	159,369	129,566	288,935	315,382
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	8,987,000	2,144,789	11,131,789	1,902,546	13,034,335	12,912,852

School District No. 19 (Revelstoke)

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

	<u>2020 Amended Annual Budget</u>	<u>2020 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	851,120	746,902
Total Revenue	<u>851,120</u>	<u>746,902</u>
Expenses		
Instruction	732,676	645,209
District Administration	34,801	37,501
Operations and Maintenance	83,643	64,192
Total Expense	<u>851,120</u>	<u>746,902</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 19 (Revelstoke)

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

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	42,458	-	-	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	65,368	43,763	-	33,128	7,350	8,669	93,803	74,863	477,388
	65,368	43,763	-	33,128	7,350	8,669	93,803	74,863	477,388
Less: Allocated to Revenue	70,000	43,763	-	33,128	7,350	8,669	93,803	74,863	477,388
Deferred Revenue, end of year	37,826	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	70,000	43,763	-	33,128	7,350	8,669	93,803	74,863	477,388
	70,000	43,763	-	33,128	7,350	8,669	93,803	74,863	477,388
Expenses									
Salaries									
Teachers							11,883		366,679
Principals and Vice Principals								22,025	
Educational Assistants							29,397		
Support Staff		33,411		22,374				11,275	
Other Professionals								15,294	
Substitutes									26,656
Employee Benefits							41,280	48,594	393,335
Services and Supplies	70,000	10,352		6,626			11,144	9,650	84,053
	70,000	43,763	-	33,128	7,350	8,669	41,379	16,619	477,388
	70,000	43,763	-	33,128	7,350	8,669	93,803	74,863	477,388
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Early Learning	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	8,996	51,454
Add: Restricted Grants					
Provincial Grants - Ministry of Education	1,656	32,500	11,250	-	849,738
	1,656	32,500	11,250	-	849,738
Less: Allocated to Revenue	1,656	32,500	8,000	-	851,120
Deferred Revenue, end of year	-	-	3,250	8,996	50,072
Revenues					
Provincial Grants - Ministry of Education	1,656	32,500	8,000	-	851,120
	1,656	32,500	8,000	-	851,120
Expenses					
Salaries					
Teachers					378,562
Principals and Vice Principals					22,025
Educational Assistants					62,808
Support Staff					33,649
Other Professionals					15,294
Substitutes	1,656				28,312
	1,656				540,650
Employee Benefits					121,825
Services and Supplies		32,500	8,000		188,645
	1,656	32,500	8,000		851,120
Net Revenue (Expense)	-	-	-	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	205,957		205,957	255,957
Amortization of Deferred Capital Revenue	1,968,717		1,968,717	1,940,262
Total Revenue	2,174,674	-	2,174,674	2,196,219
Expenses				
Operations and Maintenance	205,597		205,597	255,957
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,024,571		2,024,571	1,975,720
Transportation and Housing	74,114		74,114	44,917
Total Expense	2,304,282	-	2,304,282	2,276,594
Net Revenue (Expense)	(129,608)	-	(129,608)	(80,375)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	40,000		40,000	
Local Capital		25,000	25,000	25,000
Total Net Transfers	40,000	25,000	65,000	25,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(89,608)	25,000	(64,608)	(55,375)