

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2021

School District No. 19 (Revelstoke)

June 30, 2021

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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 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 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 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 \$17,227,007 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 3rd DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 3rd DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 3rd DAY OF FEBRUARY, 2021;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 19 (Revelstoke) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 3rd DAY OF FEBRUARY, 2021.


Secretary Treasurer

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,022,313	1,012,000
Total Ministry Operating Grant Funded FTE's	1,022,313	1,012,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	13,961,962	13,406,618
Other	40,000	38,200
Tuition	30,000	30,000
Other Revenue	396,479	405,079
Rentals and Leases	320,000	323,488
Investment Income	70,000	80,000
Amortization of Deferred Capital Revenue	1,953,383	1,925,850
Total Revenue	16,771,824	16,209,235
Expenses		
Instruction	12,016,877	11,603,345
District Administration	839,852	829,107
Operations and Maintenance	3,995,138	3,857,704
Transportation and Housing	335,140	337,539
Total Expense	17,187,007	16,627,695
Net Revenue (Expense)	(415,183)	(418,460)
Budgeted Allocation (Retirement) of Surplus (Deficit)	356,748	334,732
Budgeted Surplus (Deficit), for the year	(58,435)	(83,728)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(58,435)	(83,728)
Budgeted Surplus (Deficit), for the year	(58,435)	(83,728)

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	13,673,645	13,617,353
Operating - Tangible Capital Assets Purchased	40,000	
Special Purpose Funds - Total Expense	1,196,544	755,764
Capital Fund - Total Expense	2,316,818	2,254,578
Total Budget Bylaw Amount	<u>17,227,007</u>	<u>16,627,695</u>

Approved by the Board

Budwa Paul

Feb. 9/21

Signature of the Chairperson of the Board of Education

Date Signed

M. A. W.

Feb 4/21

Signature of the Superintendent

Date Signed

[Signature]

February 4, 2021

Signature of the Secretary Treasurer

Date Signed

School District No. 19 (Revelstoke)

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(415,183)</u>	<u>(418,460)</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	<u>(1,700,000)</u>	<u>(1,600,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,740,000)</u>	<u>(1,600,000)</u>
Amortization of Tangible Capital Assets	<u>2,091,818</u>	<u>2,054,578</u>
Total Effect of change in Tangible Capital Assets	<u>351,818</u>	<u>454,578</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(63,365)</u></u>	<u><u>36,118</u></u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,548,485		5,655,998	7,204,483
Changes for the year				
Net Revenue (Expense) for the year	(291,748)		(123,435)	(415,183)
Interfund Transfers				
Tangible Capital Assets Purchased	(40,000)		40,000	-
Local Capital	(25,000)		25,000	-
Net Changes for the year	<u>(356,748)</u>	-	<u>(58,435)</u>	<u>(415,183)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,191,737</u>	-	<u>5,597,563</u>	<u>6,789,300</u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,540,418	12,450,854
Other	40,000	38,200
Tuition	30,000	30,000
Other Revenue	396,479	405,079
Rentals and Leases	320,000	323,488
Investment Income	55,000	60,000
Total Revenue	<u>13,381,897</u>	<u>13,307,621</u>
Expenses		
Instruction	11,070,426	10,984,316
District Administration	773,117	762,372
Operations and Maintenance	1,539,833	1,577,997
Transportation and Housing	290,269	292,668
Total Expense	<u>13,673,645</u>	<u>13,617,353</u>
Net Revenue (Expense)	<u>(291,748)</u>	<u>(309,732)</u>
Budgeted Prior Year Surplus Appropriation	<u>356,748</u>	<u>334,732</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, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	12,029,721	11,976,283
Other Ministry of Education Grants		
Pay Equity	101,498	101,498
Transportation Supplement	49,847	49,847
Support Staff Benefits Grant	11,644	4,836
Teachers' Labour Settlement Funding	314,296	314,296
Early Career Mentorship Funding	25,000	
Provincial Assessment	4,094	4,094
Inquiry Grant	3,000	
ELF	1,318	
Total Provincial Grants - Ministry of Education	12,540,418	12,450,854
Provincial Grants - Other	40,000	38,200
Tuition		
International and Out of Province Students	30,000	30,000
Total Tuition	30,000	30,000
Other Revenues		
Other School District/Education Authorities	47,726	47,726
Miscellaneous		
Miscellaneous	5,000	12,000
ArtStart Program	5,400	7,000
School Generated Funds	320,000	320,000
Interior Health	18,353	18,353
Total Other Revenue	396,479	405,079
Rentals and Leases	320,000	323,488
Investment Income	55,000	60,000
Total Operating Revenue	13,381,897	13,307,621

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	5,634,287	5,672,155
Principals and Vice Principals	926,973	926,973
Educational Assistants	833,901	847,355
Support Staff	1,012,747	1,063,223
Other Professionals	631,159	604,846
Substitutes	410,826	319,826
Total Salaries	<u>9,449,893</u>	<u>9,434,378</u>
Employee Benefits	<u>2,205,967</u>	<u>2,208,180</u>
Total Salaries and Benefits	<u>11,655,860</u>	<u>11,642,558</u>
Services and Supplies		
Services	574,130	572,245
Student Transportation	21,060	33,460
Professional Development and Travel	147,613	160,913
Rentals and Leases	700	700
Dues and Fees	48,452	48,452
Insurance	62,667	63,458
Supplies	747,923	680,327
Utilities	415,240	415,240
Total Services and Supplies	<u>2,017,785</u>	<u>1,974,795</u>
Total Operating Expense	<u>13,673,645</u>	<u>13,617,353</u>

School District No. 19 (Revelstoke)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	3,891,631	220,806		87,919	17,110	264,026	4,481,492
1.03 Career Programs	193,477						193,477
1.07 Library Services	244,156	18,475		66,696		1,300	330,627
1.08 Counselling	255,081			4,434			259,515
1.10 Special Education	970,218	143,505	833,901	16,276	91,229	60,000	2,115,129
1.30 English Language Learning	66,150						66,150
1.31 Indigenous Education	13,574	20,526		60,893			94,993
1.41 School Administration		486,711		165,154		8,000	659,865
Total Function 1	5,634,287	890,023	833,901	401,372	108,339	333,326	8,201,248
4 District Administration							
4.11 Educational Administration				20,345	163,203		183,548
4.40 School District Governance					73,634		73,634
4.41 Business Administration				87,426	145,384	500	233,310
Total Function 4	-	-	-	107,771	382,221	500	490,492
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		36,950			101,693		138,643
5.50 Maintenance Operations				394,370		44,000	438,370
5.52 Maintenance of Grounds				28,725		26,000	54,725
5.56 Utilities							-
Total Function 5	-	36,950	-	423,095	101,693	70,000	631,738
7 Transportation and Housing							
7.41 Transportation and Housing Administration					38,906		38,906
7.70 Student Transportation				80,509		7,000	87,509
Total Function 7	-	-	-	80,509	38,906	7,000	126,415
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,634,287	926,973	833,901	1,012,747	631,159	410,826	9,449,893

School District No. 19 (Revelstoke)

Amended 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 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	4,481,492	1,028,112	5,509,604	657,208	6,166,812	6,204,070
1.03 Career Programs	193,477	43,973	237,450	38,315	275,765	286,849
1.07 Library Services	330,627	82,687	413,314	18,200	431,514	429,085
1.08 Counselling	259,515	56,873	316,388		316,388	305,388
1.10 Special Education	2,115,129	539,443	2,654,572	49,480	2,704,052	2,627,532
1.30 English Language Learning	66,150	16,144	82,294		82,294	73,914
1.31 Indigenous Education	94,993	24,412	119,405	67,437	186,842	174,271
1.41 School Administration	659,865	146,656	806,521	100,238	906,759	883,207
Total Function 1	8,201,248	1,938,300	10,139,548	930,878	11,070,426	10,984,316
4 District Administration						
4.11 Educational Administration	183,548	39,413	222,961	17,883	240,844	234,533
4.40 School District Governance	73,634	7,899	81,533	35,540	117,073	117,022
4.41 Business Administration	233,310	33,308	266,618	148,582	415,200	410,817
Total Function 4	490,492	80,620	571,112	202,005	773,117	762,372
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	138,643	28,712	167,355	44,114	211,469	210,193
5.50 Maintenance Operations	438,370	116,506	554,876	236,707	791,583	831,044
5.52 Maintenance of Grounds	54,725	7,541	62,266	59,275	121,541	121,520
5.56 Utilities	-	-	-	415,240	415,240	415,240
Total Function 5	631,738	152,759	784,497	755,336	1,539,833	1,577,997
7 Transportation and Housing						
7.41 Transportation and Housing Administration	38,906	7,863	46,769	2,315	49,084	49,063
7.70 Student Transportation	87,509	26,425	113,934	127,251	241,185	243,605
Total Function 7	126,415	34,288	160,703	129,566	290,269	292,668
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	9,449,893	2,205,967	11,655,860	2,017,785	13,673,645	13,617,553

School District No. 19 (Revelstoke)

Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,196,544	755,764
Total Revenue	1,196,544	755,764
Expenses		
Instruction	946,451	619,029
District Administration	66,735	66,735
Operations and Maintenance	183,358	70,000
Total Expense	1,196,544	755,764
Budgeted Surplus (Deficit), for the year	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	40,384		10,428	2,435		25,400		
Add: Restricted Grants								
Provincial Grants - Ministry of Education	65,368	43,344	32,000	7,350	8,123	98,017	66,735	488,081
	65,368	43,344	32,000	7,350	8,123	98,017	66,735	488,081
Less: Allocated to Revenue	67,750	43,344	33,321	7,500	8,123	94,289	66,735	488,081
Deferred Revenue, end of year	38,002	-	9,107	2,285	-	29,128	-	-
Revenues	67,750	43,344	33,321	7,500	8,123	94,289	66,735	488,081
	67,750	43,344	33,321	7,500	8,123	94,289	66,735	488,081
Expenses								
Salaries								
Teachers					6,569	12,239		405,342
Principals and Vice Principals							17,020	
Educational Assistants		34,581				31,136		
Support Staff			22,824					
Other Professionals								
Substitutes							7,495	
		34,581	22,824	-	6,569	43,375	33,653	405,342
Employee Benefits		8,763	7,497		1,554	11,414	7,398	82,739
Services and Supplies	67,750		3,000	7,500		39,500	25,684	
	67,750	43,344	33,321	7,500	8,123	94,289	66,735	488,081
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 19 (Revelstoke)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Early Learning	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	13,791	9,493	-	-	8,996	110,927
Add: Restricted Grants	57,000	11,250	85,608	207,446	-	1,173,135
Provincial Grants - Ministry of Education	57,000	11,250	85,608	207,446	-	1,173,135
Less: Allocated to Revenue	70,791	20,743	85,608	207,446	-	1,196,544
Deferred Revenue, end of year	-	-	-	-	8,996	87,518
Revenues	70,791	20,743	85,608	207,446	-	1,196,544
Provincial Grants - Ministry of Education	70,791	20,743	85,608	207,446	-	1,196,544
Expenses	14,985			98,419		537,554
Salaries						17,020
Teachers				98,419		106,704
Principals and Vice Principals						70,839
Educational Assistants				40,987		9,750
Support Staff	9,750	38,877				16,008
Other Professionals						
Substitutes		5,700				757,875
Employee Benefits	24,735	5,700	38,877	139,406		162,132
Services and Supplies	5,218	1,108	5,216	31,125		276,537
	40,738	13,935	41,515	36,915		1,196,544
	70,791	20,743	85,608	207,446		
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	225,000		225,000	200,000
Investment Income		15,000	15,000	20,000
Amortization of Deferred Capital Revenue	1,953,383		1,953,383	1,925,850
Total Revenue	2,178,383	15,000	2,193,383	2,145,850
Expenses				
Operations and Maintenance	225,000		225,000	200,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,046,947		2,046,947	2,009,707
Transportation and Housing	44,871		44,871	44,871
Total Expense	2,316,818	-	2,316,818	2,254,578
Net Revenue (Expense)	(138,435)	15,000	(123,435)	(108,728)
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	(98,435)	40,000	(58,435)	(83,728)