

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2016

School District No. 19 (Revelstoke)

June 30, 2016

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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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$13,493,213 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 24th DAY OF FEBRUARY, 2016;

READ A SECOND TIME THE 24th DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF FEBRUARY, 2016;

Signature on original
Chairperson of the Board

(Corporate Seal)

Signature on original
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 19 (Revelstoke) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 24th DAY OF FEBRUARY, 2016.

Signature on original
Secretary Treasurer

School District No. 19 (Revelstoke)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2016

| | 2016 Amended Annual Budget | 2016 Annual Budget |
|---|-------------------------------|-----------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 923,880 | 925,000 |
| Adult | 0,500 | |
| Total Ministry Operating Grant Funded FTE's | 924,380 | 925,000 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 10,667,719 | 10,510,624 |
| Other | 16,945 | 15,945 |
| Tuition | 95,000 | 65,000 |
| Other Revenue | 163,281 | 37,534 |
| Rentals and Leases | 261,727 | 259,686 |
| Investment Income | 22,500 | 14,000 |
| Amortization of Deferred Capital Revenue | 1,893,820 | 1,890,777 |
| Total Revenue | 13,120,992 | 12,793,566 |
| Expenses | | |
| Instruction | 8,825,390 | 8,502,335 |
| District Administration | 630,914 | 587,000 |
| Operations and Maintenance | 3,710,488 | 3,642,285 |
| Transportation and Housing | 326,421 | 263,319 |
| Total Expense | 13,493,213 | 12,994,939 |
| Net Revenue (Expense) | (372,221) | (201,373) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 246,529 | 89,917 |
| Budgeted Surplus (Deficit), for the year | (125,692) | (111,456) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (125,692) | (111,456) |
| Budgeted Surplus (Deficit), for the year | (125,692) | (111,456) |

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

| | 2016 Amended Annual Budget | 2016 Annual Budget |
|---------------------------------------|-------------------------------|-----------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 10,739,303 | 10,305,575 |
| Special Purpose Funds - Total Expense | 467,618 | 420,351 |
| Capital Fund - Total Expense | 2,286,292 | 2,269,013 |
| Total Budget Bylaw Amount | 13,493,213 | 12,994,939 |

Approved by the Board

signature on original
Signature of the Chairperson of the Board of Education

February 24, 2016
Date Signed

signature on original
Signature of the Superintendent

February 24, 2016
Date Signed

signature on original
Signature of the Secretary Treasurer

February 24, 2016
Date Signed

School District No. 19 (Revelstoke)
 Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2016

| | 2016 Amended Annual Budget | 2016 Annual Budget |
|---|-------------------------------|-------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | <u>(372,221)</u> | <u>(201,373)</u> |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Deferred Capital Revenue | <u>(2,929,685)</u> | |
| Total Acquisition of Tangible Capital Assets | <u>(2,929,685)</u> | - |
| Amortization of Tangible Capital Assets | <u>2,019,512</u> | <u>2,002,233</u> |
| Total Effect of change in Tangible Capital Assets | <u>(910,173)</u> | <u>2,002,233</u> |
| | <u>-</u> | <u>-</u> |
| | <u>-</u> | <u>-</u> |
| (Increase) Decrease in Net Financial Assets (Debt) | <u><u>(1,282,394)</u></u> | <u><u>1,800,860</u></u> |

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2016

| | Operating Fund | Special Purpose Fund | Capital Fund | 2016 Amended Annual Budget |
|--|-------------------|-------------------------|------------------|-------------------------------|
| | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 723,585 | | 3,126,795 | 3,850,380 |
| Changes for the year | | | | |
| Net Revenue (Expense) for the year | (246,529) | | (125,692) | (372,221) |
| Net Changes for the year | (246,529) | - | (125,692) | (372,221) |
| Budgeted Accumulated Surplus (Deficit), end of year | 477,056 | - | 3,001,103 | 3,478,159 |

School District No. 19 (Revelstoke)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2016

| | 2016 Amended Annual Budget | 2016 Annual Budget |
|--|-------------------------------|-----------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 9,933,321 | 9,823,493 |
| Other | 16,945 | 15,945 |
| Tuition | 95,000 | 65,000 |
| Other Revenue | 163,281 | 37,534 |
| Rentals and Leases | 261,727 | 259,686 |
| Investment Income | 22,500 | 14,000 |
| Total Revenue | 10,492,774 | 10,215,658 |
| Expenses | | |
| Instruction | 8,461,406 | 8,152,916 |
| District Administration | 630,914 | 587,000 |
| Operations and Maintenance | 1,320,562 | 1,302,340 |
| Transportation and Housing | 326,421 | 263,319 |
| Total Expense | 10,739,303 | 10,305,575 |
| Net Revenue (Expense) | (246,529) | (89,917) |
| Budgeted Prior Year Surplus Appropriation | 246,529 | 89,917 |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2016

| | 2016 Amended Annual Budget | 2016 Annual Budget |
|--|-------------------------------|--------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 9,881,475 | 9,717,647 |
| Other Ministry of Education Grants | | |
| Pay Equity | 101,498 | 101,498 |
| Provincial Assessment | 4,348 | 4,348 |
| Reserve pending Special Education Audit | (54,000) | |
| Total Provincial Grants - Ministry of Education | <u>9,933,321</u> | <u>9,823,493</u> |
| Provincial Grants - Other | <u>16,945</u> | <u>15,945</u> |
| Tuition | | |
| Offshore Tuition Fees | 95,000 | 65,000 |
| Total Tuition | <u>95,000</u> | <u>65,000</u> |
| Other Revenues | | |
| Miscellaneous | | |
| Miscellaneous | 12,488 | 30,841 |
| Artstarts Program | 6,693 | 6,693 |
| Curriculum Implementation Planning | 4,100 | |
| School Generated Funds | 140,000 | |
| Total Other Revenue | <u>163,281</u> | <u>37,534</u> |
| Rentals and Leases | <u>261,727</u> | <u>259,686</u> |
| Investment Income | <u>22,500</u> | <u>14,000</u> |
| Total Operating Revenue | <u><u>10,492,774</u></u> | <u><u>10,215,658</u></u> |

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

| | 2016 Amended Annual Budget | 2016 Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 4,342,330 | 4,292,646 |
| Principals and Vice Principals | 671,060 | 677,731 |
| Educational Assistants | 603,915 | 559,363 |
| Support Staff | 886,943 | 905,777 |
| Other Professionals | 511,385 | 462,614 |
| Substitutes | 275,314 | 261,314 |
| Total Salaries | <u>7,290,947</u> | <u>7,159,445</u> |
| Employee Benefits | <u>1,807,468</u> | <u>1,797,513</u> |
| Total Salaries and Benefits | <u>9,098,415</u> | <u>8,956,958</u> |
| Services and Supplies | | |
| Services | 490,111 | 368,966 |
| Student Transportation | 25,760 | 25,650 |
| Professional Development and Travel | 130,495 | 112,733 |
| Rentals and Leases | 700 | 700 |
| Dues and Fees | 53,551 | 53,551 |
| Insurance | 42,346 | 41,050 |
| Supplies | 517,518 | 329,164 |
| Utilities | 380,407 | 416,803 |
| Total Services and Supplies | <u>1,640,888</u> | <u>1,348,617</u> |
| Total Operating Expense | <u>10,739,303</u> | <u>10,305,575</u> |

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

| | 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 | 3,259,478 | 241,090 | 13,602 | 75,193 | | 213,014 | 3,802,377 |
| 1.03 Career Programs | 35,281 | | | | | | 35,281 |
| 1.07 Library Services | 156,797 | 14,603 | | 64,824 | | 1,300 | 237,524 |
| 1.08 Counselling | 185,818 | | | 3,992 | | | 189,810 |
| 1.10 Special Education | 680,599 | 83,853 | 585,735 | 14,654 | 75,196 | 15,000 | 1,455,037 |
| 1.31 Aboriginal Education | 24,357 | 14,603 | 4,578 | 48,705 | 12,126 | | 104,369 |
| 1.41 School Administration | | 287,705 | | 132,254 | | 8,000 | 427,959 |
| Total Function 1 | 4,342,330 | 641,854 | 603,915 | 339,622 | 87,322 | 237,314 | 6,252,357 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | 6,279 | 121,445 | | 127,724 |
| 4.40 School District Governance | | | | | 49,905 | | 49,905 |
| 4.41 Business Administration | | | | 85,716 | 123,628 | 500 | 209,844 |
| Total Function 4 | - | - | - | 91,995 | 294,978 | 500 | 387,473 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | 29,206 | | | 94,331 | | 123,537 |
| 5.50 Maintenance Operations | | | | 359,596 | | 21,500 | 381,096 |
| 5.52 Maintenance of Grounds | | | | 24,592 | | 11,500 | 36,092 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | 29,206 | - | 384,188 | 94,331 | 33,000 | 540,725 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | 34,754 | | 34,754 |
| 7.70 Student Transportation | | | | 71,138 | | 4,500 | 75,638 |
| Total Function 7 | - | - | - | 71,138 | 34,754 | 4,500 | 110,392 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 4,342,330 | 671,060 | 603,915 | 886,943 | 511,385 | 275,314 | 7,290,947 |

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2016

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2016 Amended Annual Budget | 2016 Annual Budget |
|--|------------------|-------------------|-----------------------------|-----------------------|----------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 3,802,377 | 931,362 | 4,733,739 | 452,945 | 5,186,684 | 4,909,788 |
| 1.03 Career Programs | 35,281 | 8,790 | 44,071 | 3,200 | 47,271 | 48,279 |
| 1.07 Library Services | 237,524 | 63,672 | 301,196 | 18,200 | 319,396 | 314,372 |
| 1.08 Counselling | 189,810 | 48,452 | 238,262 | | 238,262 | 240,709 |
| 1.10 Special Education | 1,455,037 | 387,142 | 1,842,179 | 50,995 | 1,893,174 | 1,917,800 |
| 1.31 Aboriginal Education | 104,369 | 26,748 | 131,117 | 37,496 | 168,613 | 131,450 |
| 1.41 School Administration | 427,959 | 112,380 | 540,339 | 67,667 | 608,006 | 590,518 |
| Total Function 1 | 6,252,357 | 1,578,546 | 7,830,903 | 630,503 | 8,461,406 | 8,152,916 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 127,724 | 31,445 | 159,169 | 16,832 | 176,001 | 168,443 |
| 4.40 School District Governance | 49,905 | 4,269 | 54,174 | 32,040 | 86,214 | 84,475 |
| 4.41 Business Administration | 209,844 | 29,552 | 239,396 | 129,303 | 368,699 | 334,082 |
| Total Function 4 | 387,473 | 65,266 | 452,739 | 178,175 | 630,914 | 587,000 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 123,537 | 28,826 | 152,363 | 39,314 | 191,677 | 144,847 |
| 5.50 Maintenance Operations | 381,096 | 99,832 | 480,928 | 175,203 | 656,131 | 645,640 |
| 5.52 Maintenance of Grounds | 36,092 | 6,480 | 42,572 | 49,775 | 92,347 | 95,050 |
| 5.56 Utilities | - | - | - | 380,407 | 380,407 | 416,803 |
| Total Function 5 | 540,725 | 135,138 | 675,863 | 644,699 | 1,320,562 | 1,302,340 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 34,754 | 7,689 | 42,443 | 2,260 | 44,703 | 36,288 |
| 7.70 Student Transportation | 75,638 | 20,829 | 96,467 | 185,251 | 281,718 | 227,031 |
| Total Function 7 | 110,392 | 28,518 | 138,910 | 187,511 | 326,421 | 263,319 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 7,290,947 | 1,807,468 | 9,098,415 | 1,640,888 | 10,739,303 | 10,305,575 |

School District No. 19 (Revelstoke)
 Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2016

| | <u>2016 Amended Annual Budget</u> | <u>2016 Annual Budget</u> |
|---|---------------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 467,618 | 420,351 |
| Total Revenue | <u>467,618</u> | <u>420,351</u> |
| Expenses | | |
| Instruction | 363,984 | 349,419 |
| Operations and Maintenance | 103,634 | 70,932 |
| Total Expense | <u>467,618</u> | <u>420,351</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, 2016

| | Annual Facility Grant | Learning Improvement Fund | Special Education Equipment | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK Transformation | Service Delivery | Early Learning |
|--|-----------------------|---------------------------|-----------------------------|--------------|-------------------|--------|------------------------------|------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 32,702 | - | 3,638 | 14,228 | 2,324 | 4,433 | 5,234 | 25,000 | 8,996 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 70,932 | 203,966 | 3,638 | 32,000 | 7,350 | 8,669 | 89,128 | | |
| | 70,932 | 203,966 | 3,638 | 32,000 | 7,350 | 8,669 | 89,128 | | |
| Less: Allocated to Revenue | 103,634 | 203,966 | 3,500 | 34,595 | 7,500 | 12,000 | 92,423 | 10,000 | |
| Deferred Revenue, end of year | - | - | 3,776 | 11,633 | 2,174 | 1,102 | 1,939 | 15,000 | 8,996 |
| Revenues | 103,634 | 203,966 | 3,500 | 34,595 | 7,500 | 12,000 | 92,423 | 10,000 | |
| Provincial Grants - Ministry of Education | 103,634 | 203,966 | 3,500 | 34,595 | 7,500 | 12,000 | 92,423 | 10,000 | |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | 130,622 | | | | | | | |
| Educational Assistants | | 31,420 | | | | | | | |
| Support Staff | | | | 22,529 | | | | | |
| Substitutes | | | | | 7,500 | | | | |
| Employee Benefits | | 162,042 | | 22,529 | 7,500 | 9,000 | 78,061 | 5,000 | |
| Services and Supplies | 103,634 | 41,924 | 3,500 | 7,566 | | 2,000 | 12,862 | 1,000 | |
| | 103,634 | 203,966 | 3,500 | 34,595 | 7,500 | 12,000 | 92,423 | 10,000 | |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

| | <u>TOTAL</u> |
|--|----------------|
| | \$ |
| Deferred Revenue, beginning of year | 96,555 |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education | 415,683 |
| | <u>415,683</u> |
| Less: Allocated to Revenue | 467,618 |
| Deferred Revenue, end of year | <u>44,620</u> |
| Revenues | <u>467,618</u> |
| Provincial Grants - Ministry of Education | 467,618 |
| Expenses | |
| Salaries | |
| Teachers | 151,659 |
| Educational Assistants | 97,444 |
| Support Staff | 27,529 |
| Substitutes | 7,500 |
| | <u>284,132</u> |
| Employee Benefits | 65,352 |
| Services and Supplies | 118,134 |
| | <u>467,618</u> |
| Net Revenue (Expense) | <u>-</u> |

School District No. 19 (Revelstoke)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2016

| | 2016 Amended Annual Budget | | | 2016 Annual Budget |
|---|--|------------------|------------------|-----------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Provincial Grants | | | | |
| Ministry of Education | 266,780 | | 266,780 | 266,780 |
| Amortization of Deferred Capital Revenue | 1,893,820 | | 1,893,820 | 1,890,777 |
| Total Revenue | 2,160,600 | - | 2,160,600 | 2,157,557 |
| Expenses | | | | |
| Operations and Maintenance | 266,780 | | 266,780 | 266,780 |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 2,019,512 | | 2,019,512 | 2,002,233 |
| Total Expense | 2,286,292 | - | 2,286,292 | 2,269,013 |
| Net Revenue (Expense) | (125,692) | - | (125,692) | (111,456) |
| Net Transfers (to) from other funds | | | | |
| Total Net Transfers | - | - | - | - |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | - |
| Budgeted Surplus (Deficit), for the year | (125,692) | - | (125,692) | (111,456) |