

Amended Annual Budget

## **School District No. 19 (Revelstoke)**

June 30, 2017

# School District No. 19 (Revelstoke)

June 30, 2017

## Table of Contents

Bylaw .....	1
Amended Annual Budget - Revenue and Expense - Statement 2 .....	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2 .....	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source .....	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source .....	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object .....	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds .....	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4 .....	14

\*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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$14,188,912 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2017;

( Corporate Seal )

Signature on original  
Chairperson of the Board

Signature on original  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 19 (Revelstoke)  
Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 15th DAY OF FEBRUARY, 2017.

Signature on original  
Secretary Treasurer

# School District No. 19 (Revelstoke)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	955,250	930,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>955,250</b>	<b>930,000</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	11,241,290	10,591,118
Other	15,945	15,945
Tuition	130,000	100,000
Other Revenue	268,191	185,534
Rentals and Leases	264,578	266,827
Investment Income	26,000	22,500
Amortization of Deferred Capital Revenue	1,918,523	1,901,847
<b>Total Revenue</b>	<b>13,864,527</b>	<b>13,083,771</b>
<b>Expenses</b>		
Instruction	9,332,201	8,940,226
District Administration	754,673	700,388
Operations and Maintenance	3,694,186	3,407,304
Transportation and Housing	327,852	263,331
<b>Total Expense</b>	<b>14,108,912</b>	<b>13,311,249</b>
<b>Net Revenue (Expense)</b>	<b>(244,385)</b>	<b>(227,478)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>259,837</b>	<b>125,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>15,452</b>	<b>(102,478)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	15,452	(102,478)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>15,452</b>	<b>(102,478)</b>

# School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	11,398,304	10,816,799
Operating - Tangible Capital Assets Purchased	80,000	
Special Purpose Funds - Total Expense	454,926	442,514
Capital Fund - Total Expense	2,255,682	2,051,936
<b>Total Budget Bylaw Amount</b>	<b>14,188,912</b>	<b>13,311,249</b>

Approved by the Board

Signature on original \_\_\_\_\_ Feb. 15/17  
 Signature of the Chairperson of the Board of Education Date Signed

Signature on original \_\_\_\_\_ Feb 15/17  
 Signature of the Superintendent Date Signed

Signature on original \_\_\_\_\_ Feb 15/17  
 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, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(244,385)</u>	<u>(227,478)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(80,000)	
From Deferred Capital Revenue	<u>(1,020,629)</u>	<u>(200,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,100,629)</u>	<u>(200,000)</u>
Amortization of Tangible Capital Assets	<u>2,008,071</u>	<u>2,004,325</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>907,442</u>	<u>1,804,325</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>663,057</u></u>	<u><u>1,576,847</u></u>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	852,180		3,056,203	3,908,383
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(154,837)		(89,548)	(244,385)
Interfund Transfers				
Tangible Capital Assets Purchased	(80,000)		80,000	-
Local Capital	(25,000)		25,000	-
<b>Net Changes for the year</b>	<u>(259,837)</u>	<u>-</u>	<u>15,452</u>	<u>(244,385)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>592,343</u>	<u>-</u>	<u>3,071,655</u>	<u>3,663,998</u>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	10,538,753	10,100,993
Other	15,945	15,945
Tuition	130,000	100,000
Other Revenue	268,191	185,534
Rentals and Leases	264,578	266,827
Investment Income	26,000	22,500
<b>Total Revenue</b>	<b>11,243,467</b>	<b>10,691,799</b>
<b>Expenses</b>		
Instruction	8,979,775	8,587,780
District Administration	732,173	680,388
Operations and Maintenance	1,358,504	1,285,300
Transportation and Housing	327,852	263,331
<b>Total Expense</b>	<b>11,398,304</b>	<b>10,816,799</b>
<b>Net Revenue (Expense)</b>	<b>(154,837)</b>	<b>(125,000)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>259,837</b>	<b>125,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(80,000)	
Local Capital	(25,000)	
<b>Total Net Transfers</b>	<b>(105,000)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



**School District No. 19 (Revelstoke)**

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	10,300,745	9,962,453
Other Ministry of Education Grants		
Pay Equity	101,498	101,498
Transportation Supplemental	49,847	
Return of Administrative Savings	51,315	
Provincial Assessment	4,348	4,348
Carbon Tax Rebate	8,500	10,000
Additional Supplement Distribution		22,694
Shoulder Tapper Grant	17,500	
Skills Access Grant	5,000	
<b>Total Provincial Grants - Ministry of Education</b>	<u>10,538,753</u>	<u>10,100,993</u>
<b>Provincial Grants - Other</b>	<u>15,945</u>	<u>15,945</u>
<b>Tuition</b>		
International and Out of Province Students	130,000	100,000
<b>Total Tuition</b>	<u>130,000</u>	<u>100,000</u>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	12,488	12,488
Artstarts Program	7,350	6,693
School Generated Funds	230,000	140,000
Interior Health Grant	18,353	18,353
CPR Tech Grant	-	8,000
<b>Total Other Revenue</b>	<u>268,191</u>	<u>185,534</u>
<b>Rentals and Leases</b>	<u>264,578</u>	<u>266,827</u>
<b>Investment Income</b>	<u>26,000</u>	<u>22,500</u>
<b>Total Operating Revenue</b>	<u><u>11,243,467</u></u>	<u><u>10,691,799</u></u>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Schedule of Operating Expense by Source  
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	4,530,002	4,502,688
Principals and Vice Principals	771,335	723,447
Educational Assistants	674,693	617,243
Support Staff	914,589	875,222
Other Professionals	578,695	523,408
Substitutes	288,826	278,826
<b>Total Salaries</b>	<b>7,758,140</b>	<b>7,520,834</b>
<b>Employee Benefits</b>	<b>1,839,716</b>	<b>1,796,859</b>
<b>Total Salaries and Benefits</b>	<b>9,597,856</b>	<b>9,317,693</b>
<b>Services and Supplies</b>		
Services	483,974	442,847
Student Transportation	26,760	25,760
Professional Development and Travel	139,945	116,945
Rentals and Leases	700	700
Dues and Fees	53,551	53,551
Insurance	55,158	42,346
Supplies	674,610	450,407
Utilities	365,750	366,550
<b>Total Services and Supplies</b>	<b>1,800,448</b>	<b>1,499,106</b>
<b>Total Operating Expense</b>	<b>11,398,304</b>	<b>10,816,799</b>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	3,303,641	263,656	16,688	85,555		221,326	3,891,066
1.03 Career Programs	84,006						84,006
1.07 Library Services	155,101	16,125		65,842		1,300	238,368
1.08 Counselling	185,939			4,039			189,978
1.10 Special Education	776,608		653,367	11,120	79,702	15,000	1,535,797
1.31 Aboriginal Education	24,707	16,350	4,638	49,609	12,641		107,945
1.41 School Administration		442,954		134,103		8,000	585,057
<b>Total Function 1</b>	<b>4,530,002</b>	<b>739,085</b>	<b>674,693</b>	<b>350,268</b>	<b>92,343</b>	<b>245,826</b>	<b>6,632,217</b>
<b>4 District Administration</b>							
4.11 Educational Administration				6,353	130,421		136,774
4.40 School District Governance					49,895		49,895
4.41 Business Administration				83,048	161,856	500	245,404
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,401</b>	<b>342,172</b>	<b>500</b>	<b>432,073</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration		32,250			93,845		126,095
5.50 Maintenance Operations				376,359		26,500	402,859
5.52 Maintenance of Grounds				26,139		11,500	37,639
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>32,250</b>	<b>-</b>	<b>402,498</b>	<b>93,845</b>	<b>38,000</b>	<b>566,593</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					50,335		50,335
7.70 Student Transportation				72,422		4,500	76,922
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,422</b>	<b>50,335</b>	<b>4,500</b>	<b>127,257</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>4,530,002</b>	<b>771,335</b>	<b>674,693</b>	<b>914,589</b>	<b>578,695</b>	<b>288,826</b>	<b>7,758,140</b>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,891,066	870,435	4,761,501	579,764	5,341,265	5,268,050
1.03 Career Programs	84,006	16,831	100,837	7,000	107,837	46,239
1.07 Library Services	238,368	63,726	302,094	18,200	320,294	326,590
1.08 Counselling	189,978	46,798	236,776		236,776	239,479
1.10 Special Education	1,535,797	417,364	1,953,161	48,025	2,001,186	1,916,329
1.31 Aboriginal Education	107,945	27,579	135,524	24,726	160,250	136,230
1.41 School Administration	585,057	140,418	725,475	86,692	812,167	654,863
<b>Total Function 1</b>	<b>6,632,217</b>	<b>1,583,151</b>	<b>8,215,368</b>	<b>764,407</b>	<b>8,979,775</b>	<b>8,587,780</b>
<b>4 District Administration</b>						
4.11 Educational Administration	136,774	32,072	168,846	18,832	187,678	189,776
4.40 School District Governance	49,895	4,345	54,240	44,040	98,280	86,203
4.41 Business Administration	245,404	45,054	290,458	155,757	446,215	404,409
<b>Total Function 4</b>	<b>432,073</b>	<b>81,471</b>	<b>513,544</b>	<b>218,629</b>	<b>732,173</b>	<b>680,388</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	126,095	28,427	154,522	36,614	191,136	174,859
5.50 Maintenance Operations	402,859	107,582	510,441	192,207	702,648	651,153
5.52 Maintenance of Grounds	37,639	7,056	44,695	54,275	98,970	92,738
5.56 Utilities	-	-	-	365,750	365,750	366,550
<b>Total Function 5</b>	<b>566,593</b>	<b>143,065</b>	<b>709,658</b>	<b>648,846</b>	<b>1,358,504</b>	<b>1,285,300</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	50,335	10,058	60,393	2,315	62,708	43,471
7.70 Student Transportation	76,922	21,971	98,893	166,251	265,144	219,860
<b>Total Function 7</b>	<b>127,257</b>	<b>32,029</b>	<b>159,286</b>	<b>168,566</b>	<b>327,852</b>	<b>263,331</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>7,758,140</b>	<b>1,839,716</b>	<b>9,597,856</b>	<b>1,800,448</b>	<b>11,398,304</b>	<b>10,816,799</b>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<b>2017 Amended Annual Budget</b>	<b>2017 Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	454,926	442,514
<b>Total Revenue</b>	<b>454,926</b>	<b>442,514</b>
<b>Expenses</b>		
Instruction	352,426	352,446
District Administration	22,500	20,000
Operations and Maintenance	80,000	70,068
<b>Total Expense</b>	<b>454,926</b>	<b>442,514</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 19 (Revelstoke)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	39,090	-	4,104	25,000	9,670	6,910	3,602	10,181	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	70,932	205,163	-	-	32,000	7,350	8,669	89,963	32,126
	70,932	205,163	-	-	32,000	7,350	8,669	89,963	32,126
Less: Allocated to Revenue	80,000	205,163	2,500	22,500	36,771	3,500	11,000	93,492	-
<b>Deferred Revenue, end of year</b>	<b>30,022</b>	<b>-</b>	<b>1,604</b>	<b>2,500</b>	<b>4,899</b>	<b>10,760</b>	<b>1,271</b>	<b>6,652</b>	<b>32,126</b>
<b>Revenues</b>	<b>80,000</b>	<b>205,163</b>	<b>2,500</b>	<b>22,500</b>	<b>36,771</b>	<b>3,500</b>	<b>11,000</b>	<b>93,492</b>	<b>-</b>
Provincial Grants - Ministry of Education	80,000	205,163	2,500	22,500	36,771	3,500	11,000	93,492	-
<b>Expenses</b>									
Salaries									
Teachers		132,121							11,140
Educational Assistants		31,039							51,824
Support Staff				6,500	22,804				
		163,160		6,500	22,804				62,964
Employee Benefits		42,003		1,000	7,367				23,528
Services and Supplies			2,500	15,000	6,000	3,500	750		7,000
		205,163	2,500	22,500	36,771	3,500	11,000		93,492
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

	Early Learning	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>	8,996	107,553
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education	-	446,203
	-	446,203
<b>Less: Allocated to Revenue</b>	-	454,926
<b>Deferred Revenue, end of year</b>	<u>8,996</u>	<u>98,830</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	<u>-</u>	<u>454,926</u>
<b>Expenses</b>		
Salaries		
Teachers	151,761	
Educational Assistants	82,863	
Support Staff	29,304	
	<u>-</u>	<u>263,928</u>
Employee Benefits	76,248	
Services and Supplies	114,750	
	<u>-</u>	<u>454,926</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

**School District No. 19 (Revelstoke)**

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	247,611		247,611	47,611
Amortization of Deferred Capital Revenue	1,918,523		1,918,523	1,901,847
<b>Total Revenue</b>	<b>2,166,134</b>	<b>-</b>	<b>2,166,134</b>	<b>1,949,458</b>
<b>Expenses</b>				
Operations and Maintenance	247,611		247,611	47,611
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,008,071		2,008,071	2,004,325
<b>Total Expense</b>	<b>2,255,682</b>	<b>-</b>	<b>2,255,682</b>	<b>2,051,936</b>
<b>Net Revenue (Expense)</b>	<b>(89,548)</b>	<b>-</b>	<b>(89,548)</b>	<b>(102,478)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	80,000		80,000	
Local Capital		25,000	25,000	
<b>Total Net Transfers</b>	<b>80,000</b>	<b>25,000</b>	<b>105,000</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(9,548)</b>	<b>25,000</b>	<b>15,452</b>	<b>(102,478)</b>