

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2019

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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$15,517,564 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2019;


READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2019;




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 2018/2019, adopted by the Board the 27th DAY OF FEBRUARY, 2019.


Secretary Treasurer

School District No. 19 (Revelstoke)

June 30, 2019

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

School District No. 19 (Revelstoke)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019


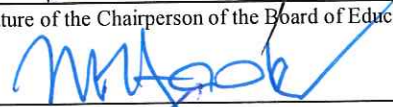
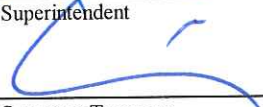
	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,032,625	970,000
Adult	0,500	
Total Ministry Operating Grant Funded FTE's	1,033,125	970,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	13,180,634	11,508,435
Other	35,945	15,945
Tuition	140,000	110,000
Other Revenue	403,253	313,253
Rentals and Leases	279,882	276,400
Investment Income	31,000	26,000
Amortization of Deferred Capital Revenue	1,938,922	1,940,430
Total Revenue	16,009,636	14,190,463
Expenses		
Instruction	10,753,036	9,963,323
District Administration	779,892	739,044
Operations and Maintenance	3,577,296	3,502,702
Transportation and Housing	407,340	397,918
Total Expense	15,517,564	14,602,987
Net Revenue (Expense)	492,072	(412,524)
Budgeted Allocation (Retirement) of Surplus (Deficit)	257,842	267,524
Budgeted Surplus (Deficit), for the year	749,914	(145,000)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	749,914	(145,000)
Budgeted Surplus (Deficit), for the year	749,914	(145,000)

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	12,554,709	11,835,145
Special Purpose Funds - Total Expense	806,551	631,455
Capital Fund - Total Expense	2,156,304	2,136,387
Total Budget Bylaw Amount	<u>15,517,564</u>	<u>14,602,987</u>

Approved by the Board

	2019/02/27
Signature of the Chairperson of the Board of Education	Date Signed
	Feb 27 / 19
Signature of the Superintendent	Date Signed
	Feb 27 / 19
Signature of the Secretary Treasurer	Date Signed

School District No. 19 (Revelstoke)

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>492,072</u>	<u>(412,524)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(842,296)</u>	<u>(889,174)</u>
Total Acquisition of Tangible Capital Assets	<u>(842,296)</u>	<u>(889,174)</u>
Amortization of Tangible Capital Assets	<u>2,056,304</u>	<u>2,110,430</u>
Total Effect of change in Tangible Capital Assets	<u>1,214,008</u>	<u>1,221,256</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>1,706,080</u>	<u>808,732</u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,086,705		3,569,718	4,656,423
Changes for the year				
Net Revenue (Expense) for the year	(232,842)		724,914	492,072
Interfund Transfers				
Local Capital	(25,000)		25,000	-
Net Changes for the year	(257,842)	-	749,914	492,072
Budgeted Accumulated Surplus (Deficit), end of year	828,863	-	4,319,632	5,148,495

School District No. 19 (Revelstoke)Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,431,787	10,851,023
Other	35,945	15,945
Tuition	140,000	110,000
Other Revenue	403,253	313,253
Rentals and Leases	279,882	276,400
Investment Income	31,000	26,000
Total Revenue	<u>12,321,867</u>	<u>11,592,621</u>
Expenses		
Instruction	10,030,817	9,401,868
District Administration	766,560	731,544
Operations and Maintenance	1,417,252	1,373,815
Transportation and Housing	340,080	327,918
Total Expense	<u>12,554,709</u>	<u>11,835,145</u>
Net Revenue (Expense)	<u>(232,842)</u>	<u>(242,524)</u>
Budgeted Prior Year Surplus Appropriation	<u>257,842</u>	<u>267,524</u>
Net Transfers (to) from other funds		
Local Capital	(25,000)	(25,000)
Total Net Transfers	<u>(25,000)</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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	11,262,848	10,842,030
Other Ministry of Education Grants		
Pay Equity	101,498	101,498
Transportation Supplement	49,847	49,847
Carbon Tax Grant	8,500	8,500
Provincial Assessment	4,094	4,348
Special Education Enrolment Reserve		(155,200)
Access Grant	5,000	
Total Provincial Grants - Ministry of Education	<u>11,431,787</u>	<u>10,851,023</u>
	<u>35,945</u>	<u>15,945</u>
Provincial Grants - Other		
Tuition		
International and Out of Province Students	140,000	110,000
Total Tuition	<u>140,000</u>	<u>110,000</u>
Other Revenues		
Other School District/Education Authorities	46,000	46,000
Miscellaneous		
Miscellaneous	11,900	11,900
ArtStarts Program	7,000	7,000
School Generated Funds	320,000	230,000
Interior Health Grant	18,353	18,353
Total Other Revenue	<u>403,253</u>	<u>313,253</u>
	<u>279,882</u>	<u>276,400</u>
Rentals and Leases		
	<u>31,000</u>	<u>26,000</u>
Investment Income		
	<u>12,321,867</u>	<u>11,592,621</u>
Total Operating Revenue		

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	5,080,833	4,803,540
Principals and Vice Principals	875,074	815,104
Educational Assistants	759,414	625,693
Support Staff	1,019,593	1,030,766
Other Professionals	582,033	557,318
Substitutes	273,826	288,826
Total Salaries	<u>8,590,773</u>	<u>8,121,247</u>
Employee Benefits	<u>1,975,573</u>	<u>1,979,130</u>
Total Salaries and Benefits	<u>10,566,346</u>	<u>10,100,377</u>
Services and Supplies		
Services	555,283	502,507
Student Transportation	29,960	26,760
Professional Development and Travel	144,350	135,850
Rentals and Leases	700	700
Dues and Fees	54,326	54,326
Insurance	63,458	61,158
Supplies	744,764	557,945
Utilities	395,522	395,522
Total Services and Supplies	<u>1,988,363</u>	<u>1,734,768</u>
Total Operating Expense	<u>12,554,709</u>	<u>11,835,145</u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	3,659,410	225,934		109,824	9,424	186,526	4,191,118
1.03 Career Programs	85,753						85,753
1.07 Library Services	211,209	16,732		65,672		1,300	294,913
1.08 Counselling	202,250			4,193			206,443
1.10 Special Education	861,053	126,369	759,414	46,266	76,942	20,000	1,890,044
1.30 English Language Learning	36,061						36,061
1.31 Aboriginal Education	25,097	19,075		55,480	12,538		112,190
1.41 School Administration		453,499		144,439		8,000	605,938
Total Function 1	5,080,833	841,609	759,414	425,874	98,904	215,826	7,422,460
4 District Administration							
4.11 Educational Administration				18,101	146,133		164,234
4.40 School District Governance					68,520		68,520
4.41 Business Administration				76,529	131,195	500	208,224
Total Function 4	-	-	-	94,630	345,848	500	440,978
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		33,465			85,315		118,780
5.50 Maintenance Operations				393,765		34,000	427,765
5.52 Maintenance of Grounds				27,142		19,000	46,142
5.56 Utilities							-
Total Function 5	-	33,465	-	420,907	85,315	53,000	592,687
7 Transportation and Housing							
7.41 Transportation and Housing Administration					51,966		51,966
7.70 Student Transportation				78,182		4,500	82,682
Total Function 7	-	-	-	78,182	51,966	4,500	134,648
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,080,833	875,074	759,414	1,019,593	582,033	273,826	8,590,773

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	4,191,118	970,349	5,161,467	688,450	5,849,917	5,626,556
1.03 Career Programs	85,753	17,785	103,538	23,100	126,638	92,020
1.07 Library Services	294,913	73,822	368,735	18,200	386,935	346,836
1.08 Counselling	206,443	44,239	250,682	-	250,682	243,951
1.10 Special Education	1,890,044	468,882	2,358,926	48,025	2,406,951	2,196,059
1.30 English Language Learning	36,061	8,210	44,271	-	44,271	-
1.31 Aboriginal Education	112,190	25,082	137,272	20,219	157,491	163,012
1.41 School Administration	605,938	120,336	726,274	81,658	807,932	733,434
Total Function 1	7,422,460	1,728,705	9,151,165	879,652	10,030,817	9,401,868
4 District Administration						
4.11 Educational Administration	164,234	32,968	197,202	22,640	219,842	201,713
4.40 School District Governance	68,520	5,839	74,359	50,540	124,899	112,194
4.41 Business Administration	208,224	32,298	240,522	181,297	421,819	417,637
Total Function 4	440,978	71,105	512,083	254,477	766,560	731,544
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	118,780	25,857	144,637	42,914	187,551	184,692
5.50 Maintenance Operations	427,765	108,153	535,918	185,957	721,875	688,863
5.52 Maintenance of Grounds	46,142	6,887	53,029	59,275	112,304	104,738
5.56 Utilities	-	-	-	395,522	395,522	395,522
Total Function 5	592,687	140,897	733,584	683,668	1,417,252	1,373,815
7 Transportation and Housing						
7.41 Transportation and Housing Administration	51,966	10,082	62,048	2,315	64,363	65,005
7.70 Student Transportation	82,682	24,784	107,466	168,251	275,717	262,913
Total Function 7	134,648	34,866	169,514	170,566	340,080	327,918
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	8,590,773	1,975,573	10,566,346	1,988,363	12,554,709	11,835,145

School District No. 19 (Revelstoke)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	806,551	631,455
Total Revenue	<u>806,551</u>	<u>631,455</u>
Expenses		
Instruction	722,219	561,455
District Administration	13,332	7,500
Operations and Maintenance	71,000	62,500
Total Expense	<u>806,551</u>	<u>631,455</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, 2019

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	64,671	-	4,104	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	65,368	42,021	-	32,000	7,350	8,669	92,453	75,050	473,904
	65,368	42,021	-	32,000	7,350	8,669	92,453	75,050	473,904
Less: Allocated to Revenue	71,000	42,021	4,104	32,000	7,350	8,669	92,453	75,050	473,904
Deferred Revenue, end of year	59,039	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	71,000	42,021	4,104	32,000	7,350	8,669	92,453	75,050	473,904
	71,000	42,021	4,104	32,000	7,350	8,669	92,453	75,050	473,904
Expenses									
Salaries									
Teachers						7,224	11,569		383,834
Principals and Vice Principals								31,627	
Educational Assistants		34,163					46,523		
Support Staff				24,614					
Other Professionals					1,600				
Substitutes								16,450	4,382
	-	34,163	-	24,614	1,600	7,224	58,092	48,077	388,216
Employee Benefits		7,858		5,661		1,445	13,360	10,021	85,688
Services and Supplies	71,000		4,104	1,725	5,750		21,001	16,952	
	71,000	42,021	4,104	32,000	7,350	8,669	92,453	75,050	473,904
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 19 (Revelstoke)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

Schedule 3A

	Early Learning	TOTAL
	\$	\$
Deferred Revenue, beginning of year	8,996	77,771
Add: Restricted Grants		
Provincial Grants - Ministry of Education	-	796,815
		<u>796,815</u>
Less: Allocated to Revenue	-	806,551
Deferred Revenue, end of year	<u>8,996</u>	<u>68,035</u>
Revenues		
Provincial Grants - Ministry of Education	-	806,551
		<u>806,551</u>
Expenses		
Salaries		
Teachers		402,627
Principals and Vice Principals		31,627
Educational Assistants		80,686
Support Staff		24,614
Other Professionals		1,600
Substitutes		20,832
	-	<u>561,986</u>
Employee Benefits		124,033
Services and Supplies		120,532
	-	<u>806,551</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 19 (Revelstoke)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	942,296		942,296	25,957
Amortization of Deferred Capital Revenue	1,938,922		1,938,922	1,940,430
Total Revenue	2,881,218	-	2,881,218	1,966,387
Expenses				
Operations and Maintenance	100,000		100,000	25,957
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,989,044		1,989,044	2,040,430
Transportation and Housing	67,260		67,260	70,000
Total Expense	2,156,304	-	2,156,304	2,136,387
Net Revenue (Expense)	724,914	-	724,914	(170,000)
Net Transfers (to) from other funds				
Local Capital		25,000	25,000	25,000
Total Net Transfers	-	25,000	25,000	25,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	724,914	25,000	749,914	(145,000)