

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2022

School District No. 19 (Revelstoke)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$17,460,165 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2022;


READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2022;

(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 2021/2022, adopted by the Board the 22nd DAY OF FEBRUARY, 2022.


Secretary Treasurer

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,045,125	1,010,000
Total Ministry Operating Grant Funded FTE's	1,045,125	1,010,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	13,972,448	13,734,634
Other	67,599	40,500
Tuition		175,000
Other Revenue	627,632	520,457
Rentals and Leases	207,133	210,610
Investment Income	41,500	70,000
Amortization of Deferred Capital Revenue	1,990,113	1,969,554
Total Revenue	16,906,425	16,720,755
Expenses		
Instruction	12,270,489	12,074,243
District Administration	864,320	845,432
Operations and Maintenance	3,979,894	4,052,486
Transportation and Housing	345,462	331,055
Total Expense	17,460,165	17,303,216
Net Revenue (Expense)	(553,740)	(582,461)
Budgeted Allocation (Retirement) of Surplus (Deficit)	446,119	451,562
Budgeted Surplus (Deficit), for the year	(107,621)	(130,899)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(107,621)	(130,899)
Budgeted Surplus (Deficit), for the year	(107,621)	(130,899)

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	14,122,224	14,148,480
Special Purpose Funds - Total Expense	978,707	789,283
Capital Fund - Total Expense	2,359,234	2,365,453
Total Budget Bylaw Amount	17,460,165	17,303,216

Approved by the Board

Signature of the Chairperson of the Board of Education

Feb 23, 2022

Date Signed

Signature of the Superintendent

Feb 23, 2022

Date Signed

Signature of the Secretary Treasurer

Feb 23, 2022

Date Signed

School District No. 19 (Revelstoke)

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(553,740)</u>	<u>(582,461)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(1,550,000)</u>	<u>(1,400,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,550,000)</u>	<u>(1,400,000)</u>
Amortization of Tangible Capital Assets	<u>2,134,234</u>	<u>2,135,453</u>
Total Effect of change in Tangible Capital Assets	<u>584,234</u>	<u>735,453</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>30,494</u></u>	<u><u>152,992</u></u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,710,858		5,745,746	7,456,604
Changes for the year				
Net Revenue (Expense) for the year	(421,119)		(132,621)	(553,740)
Interfund Transfers				
Local Capital	(25,000)		25,000	-
Net Changes for the year	<u>(446,119)</u>	<u>-</u>	<u>(107,621)</u>	<u>(553,740)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,264,739</u>	<u>-</u>	<u>5,638,125</u>	<u>6,902,864</u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,800,270	12,715,351
Other	36,070	40,500
Tuition		175,000
Other Revenue	627,632	520,457
Rentals and Leases	207,133	210,610
Investment Income	30,000	60,000
Total Revenue	<u>13,701,105</u>	<u>13,721,918</u>
Expenses		
Instruction	11,466,287	11,440,695
District Administration	797,585	778,697
Operations and Maintenance	1,571,510	1,642,904
Transportation and Housing	286,842	286,184
Total Expense	<u>14,122,224</u>	<u>14,148,480</u>
Net Revenue (Expense)	<u>(421,119)</u>	<u>(426,562)</u>
Budgeted Prior Year Surplus Appropriation	<u>446,119</u>	<u>451,562</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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	12,631,053	12,509,268
Other Ministry of Education Grants		
Pay Equity	101,498	101,498
Student Transportation Fund	49,847	49,847
Support Staff Benefits Grant	12,460	11,644
FSA Scorer Grant	4,094	4,094
Projected Increase in Student Enrolment	-	39,000
ELF	1,318	-
Total Provincial Grants - Ministry of Education	<u>12,800,270</u>	<u>12,715,351</u>
Provincial Grants - Other	<u>36,070</u>	<u>40,500</u>
Tuition		
International and Out of Province Students	-	175,000
Total Tuition	<u>-</u>	<u>175,000</u>
Other Revenues		
Other School District/Education Authorities	299,232	160,604
Miscellaneous		
Miscellaneous	5,000	14,500
ArtStart Program	5,400	7,000
School Generated Funds	300,000	320,000
Interior Health	18,000	18,353
Total Other Revenue	<u>627,632</u>	<u>520,457</u>
Rentals and Leases	<u>207,133</u>	<u>210,610</u>
Investment Income	<u>30,000</u>	<u>60,000</u>
Total Operating Revenue	<u><u>13,701,105</u></u>	<u><u>13,721,918</u></u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	5,864,964	5,938,258
Principals and Vice Principals	923,850	927,491
Educational Assistants	884,727	881,302
Support Staff	1,073,207	1,058,493
Other Professionals	617,714	627,649
Substitutes	355,826	420,826
Total Salaries	<u>9,720,288</u>	<u>9,854,019</u>
Employee Benefits	<u>2,302,645</u>	<u>2,302,306</u>
Total Salaries and Benefits	<u>12,022,933</u>	<u>12,156,325</u>
Services and Supplies		
Services	557,888	514,511
Student Transportation	40,960	36,960
Professional Development and Travel	159,973	158,613
Rentals and Leases	700	700
Dues and Fees	59,089	59,089
Insurance	63,051	62,667
Supplies	810,590	746,475
Utilities	407,040	413,140
Total Services and Supplies	<u>2,099,291</u>	<u>1,992,155</u>
Total Operating Expense	<u>14,122,224</u>	<u>14,148,480</u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	4,139,723	238,087		82,759	17,110	219,026	4,696,705
1.03 Career Programs	180,366						180,366
1.07 Library Services	196,780	18,845		68,504		1,300	285,429
1.08 Counselling	260,117			4,523			264,640
1.10 Special Education	1,001,511	146,375	884,727	47,665	93,501	45,000	2,218,779
1.30 English Language Learning	60,164						60,164
1.31 Indigenous Education	26,303			67,255			93,558
1.41 School Administration		482,854		168,464		8,000	659,318
Total Function 1	5,864,964	886,161	884,727	439,170	110,611	273,326	8,458,959
4 District Administration							
4.11 Educational Administration				20,755	164,040		184,795
4.40 School District Governance					75,099		75,099
4.41 Business Administration				82,477	135,389	500	218,366
Total Function 4	-	-	-	103,232	374,528	500	478,260
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		37,689			95,675		133,364
5.50 Maintenance Operations				419,391		49,000	468,391
5.52 Maintenance of Grounds				29,297		26,000	55,297
5.56 Utilities							-
Total Function 5	-	37,689	-	448,688	95,675	75,000	657,052
7 Transportation and Housing							
7.41 Transportation and Housing Administration					36,900		36,900
7.70 Student Transportation				82,117		7,000	89,117
Total Function 7	-	-	-	82,117	36,900	7,000	126,017
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,864,964	923,850	884,727	1,073,207	617,714	355,826	9,720,288

School District No. 19 (Revelstoke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	4,696,705	1,104,344	5,801,049	712,007	6,513,056	6,358,919
1.03 Career Programs	180,366	42,014	222,380	38,315	260,695	281,472
1.07 Library Services	285,429	72,813	358,242	18,200	376,442	405,027
1.08 Counselling	264,640	59,463	324,103		324,103	290,252
1.10 Special Education	2,218,779	559,063	2,777,842	49,055	2,826,897	2,940,413
1.30 English Language Learning	60,164	14,734	74,898		74,898	85,014
1.31 Indigenous Education	93,558	25,012	118,570	67,361	185,931	172,150
1.41 School Administration	659,318	151,709	811,027	93,238	904,265	907,448
Total Function 1	8,458,959	2,029,152	10,488,111	978,176	11,466,287	11,440,695
4 District Administration						
4.11 Educational Administration	184,795	39,639	224,434	23,795	248,229	248,536
4.40 School District Governance	75,099	8,239	83,338	35,540	118,878	118,983
4.41 Business Administration	218,366	31,509	249,875	180,603	430,478	411,178
Total Function 4	478,260	79,387	557,647	239,938	797,585	778,697
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	133,364	28,551	161,915	44,114	206,029	214,703
5.50 Maintenance Operations	468,391	124,250	592,641	212,707	805,348	882,808
5.52 Maintenance of Grounds	55,297	7,546	62,843	90,250	153,093	132,253
5.56 Utilities	-	-	-	407,040	407,040	413,140
Total Function 5	657,052	160,347	817,399	754,111	1,571,510	1,642,904
7 Transportation and Housing						
7.41 Transportation and Housing Administration	36,900	7,699	44,599	2,315	46,914	49,843
7.70 Student Transportation	89,117	26,060	115,177	124,751	239,928	236,341
Total Function 7	126,017	33,759	159,776	127,066	286,842	286,184
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	9,720,288	2,302,645	12,022,933	2,099,291	14,122,224	14,148,480

School District No. 19 (Revelstoke)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	947,178	789,283
Other	31,529	
Total Revenue	<u>978,707</u>	<u>789,283</u>
Expenses		
Instruction	804,202	633,548
District Administration	66,735	66,735
Operations and Maintenance	107,770	89,000
Total Expense	<u>978,707</u>	<u>789,283</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, 2022

	Annual Facility Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies
	\$	\$	\$		\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	26,376	-	42,428	7,188	-	33,336	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	63,989	43,554	32,000	7,350	7,888	100,783	66,735	497,843	3,834
Provincial Grants - Other									
	63,989	43,554	32,000	7,350	7,888	100,783	66,735	497,843	3,834
Less: Allocated to Revenue									
Deferred Revenue, end of year	77,500	43,554	-	7,888	7,888	105,500	66,735	497,843	3,834
	12,865	-	74,428	6,650	-	28,619	-	-	-
Revenues									
Provincial Grants - Ministry of Education	77,500	43,554	-	7,888	7,888	105,500	66,735	497,843	3,834
Provincial Grants - Other									
	77,500	43,554	-	7,888	7,888	105,500	66,735	497,843	3,834
Expenses									
Salaries									
Teachers					6,593	19,500		403,500	
Principals and Vice Principals							16,167		
Educational Assistants		35,950				53,250			
Support Staff							15,138		
Other Professionals							7,993		
Substitutes				4,600					3,235
	-	35,950	-	4,600	6,593	72,750	39,298	403,500	3,235
Employee Benefits		7,604		788	1,295	14,995	13,753	94,343	599
Services and Supplies	77,500			2,500		17,755	13,684		
	77,500	43,554	-	7,888	7,888	105,500	66,735	497,843	3,834
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Early Learning	Columbia Basin Trust	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	27,815	16,899	-	8,996	35,482	198,520
Add: Restricted Grants						
Provincial Grants - Ministry of Education	134,657	11,250	30,270			1,000,153
Provincial Grants - Other					31,900	31,900
	134,657	11,250	30,270	-	31,900	1,032,053
Less: Allocated to Revenue	96,971	9,195	30,270	-	31,529	978,707
Deferred Revenue, end of year	65,501	18,954	-	8,996	35,853	251,866
Revenues						
Provincial Grants - Ministry of Education	96,971	9,195	30,270			947,178
Provincial Grants - Other					31,529	31,529
	96,971	9,195	30,270	-	31,529	978,707
Expenses						
Salaries						
Teachers	47,500		8,505			485,598
Principals and Vice Principals						16,167
Educational Assistants						89,200
Support Staff						15,138
Other Professionals						7,993
Substitutes	15,595	3,545				26,975
	63,095	3,545	8,505	-	-	641,071
Employee Benefits	13,881	695	1,619			149,572
Services and Supplies	19,995	4,955	20,146		31,529	188,064
	96,971	9,195	30,270	-	31,529	978,707
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	225,000		225,000	230,000
Investment Income		11,500	11,500	10,000
Amortization of Deferred Capital Revenue	1,990,113		1,990,113	1,969,554
Total Revenue	2,215,113	11,500	2,226,613	2,209,554
Expenses				
Operations and Maintenance	225,000		225,000	230,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,075,614		2,075,614	2,090,582
Transportation and Housing	58,620		58,620	44,871
Total Expense	2,359,234	-	2,359,234	2,365,453
Net Revenue (Expense)	(144,121)	11,500	(132,621)	(155,899)
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	(144,121)	36,500	(107,621)	(130,899)