

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2023

School District No. 19 (Revelstoke)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$18,757,898 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 7th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 7th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 7th DAY OF FEBRUARY, 2023;




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 2022/2023, adopted by the Board the 7th DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,072,063	1,067,000
Total Ministry Operating Grant Funded FTE's	<u>1,072,063</u>	<u>1,067,000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	15,012,670	14,223,359
Other	98,070	87,570
Other Revenue	754,900	688,400
Rentals and Leases	210,935	212,935
Investment Income	95,000	43,506
Amortization of Deferred Capital Revenue	1,973,901	1,970,787
Total Revenue	<u>18,145,476</u>	<u>17,226,557</u>
Expenses		
Instruction	13,408,606	12,600,151
District Administration	926,957	970,811
Operations and Maintenance	3,975,942	3,842,372
Transportation and Housing	358,893	348,334
Total Expense	<u>18,670,398</u>	<u>17,761,668</u>
Net Revenue (Expense)	<u>(524,922)</u>	<u>(535,111)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	477,525	435,313
Budgeted Surplus (Deficit), for the year	<u>(47,397)</u>	<u>(99,798)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(47,397)	(99,798)
Budgeted Surplus (Deficit), for the year	<u>(47,397)</u>	<u>(99,798)</u>

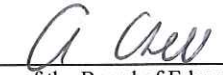
School District No. 19 (Revelstoke)

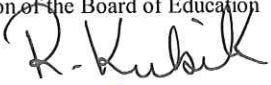
Amended Annual Budget - Revenue and Expense


Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	14,815,907	14,476,968
Operating - Tangible Capital Assets Purchased	87,500	
Special Purpose Funds - Total Expense	1,480,693	979,115
Capital Fund - Total Expense	2,373,798	2,305,585
Total Budget Bylaw Amount	18,757,898	17,761,668

Approved by the Board


 _____ Date Signed February 7, 2023
 Signature of the Chairperson of the Board of Education


 _____ Date Signed February 7, 2023
 Signature of the Superintendent


 _____ Date Signed February 7, 2023
 Signature of the Secretary Treasurer

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(524,922)</u>	<u>(535,111)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(87,500)	
From Deferred Capital Revenue	<u>(2,273,902)</u>	<u>(1,000,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,361,402)</u>	<u>(1,000,000)</u>
Amortization of Tangible Capital Assets	<u>2,148,798</u>	<u>2,105,585</u>
Total Effect of change in Tangible Capital Assets	<u>(212,604)</u>	<u>1,105,585</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(737,526)</u></u>	<u><u>570,474</u></u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,626,867	-	5,776,840	7,403,707
Changes for the year				
Net Revenue (Expense) for the year	(365,025)		(159,897)	(524,922)
Interfund Transfers				
Tangible Capital Assets Purchased	(87,500)		87,500	-
Local Capital	(25,000)		25,000	-
Net Changes for the year	<u>(477,525)</u>	-	<u>(47,397)</u>	<u>(524,922)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,149,342</u></u>	-	<u><u>5,729,443</u></u>	<u><u>6,878,785</u></u>

School District No. 19 (Revelstoke)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	13,351,977	13,090,744
Other	53,070	41,070
Other Revenue	754,900	688,400
Rentals and Leases	210,935	212,935
Investment Income	80,000	33,506
Total Revenue	14,450,882	14,066,655
Expenses		
Instruction	12,090,944	11,767,771
District Administration	860,222	904,076
Operations and Maintenance	1,568,260	1,508,723
Transportation and Housing	296,481	296,398
Total Expense	14,815,907	14,476,968
Net Revenue (Expense)	(365,025)	(410,313)
Budgeted Prior Year Surplus Appropriation	477,525	435,313
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(87,500)	
Local Capital	(25,000)	(25,000)
Total Net Transfers	(112,500)	(25,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	13,049,394	12,725,426
Other Ministry of Education and Child Care Grants		
Pay Equity	101,498	101,498
Student Transportation Fund	49,847	49,847
Support Staff Benefits Grant	11,994	11,994
FSA Scorer Grant	4,094	4,094
Early Learning Framework (ELF) Implementation	150	
Grant for Seconded Employee	135,000	
Projected Additional Enrolment - three level 2 Students		63,840
Projected Additional Enrolment - seventeen school age students		134,045
Total Provincial Grants - Ministry of Education and Child Care	13,351,977	13,090,744
Provincial Grants - Other	53,070	41,070
Other Revenues		
Other School District/Education Authorities	465,000	356,500
Miscellaneous		
Miscellaneous	5,000	5,000
ArtStart Grant	5,400	5,400
School Generated Funds	275,000	300,000
Interior Health Grant		18,000
Band Instrument Rental	4,500	3,500
Total Other Revenue	754,900	688,400
Rentals and Leases	210,935	212,935
Investment Income	80,000	33,506
Total Operating Revenue	14,450,882	14,066,655

School District No. 19 (Revelstoke)

Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	6,136,215	6,085,992
Principals and Vice Principals	977,434	942,688
Educational Assistants	932,333	884,727
Support Staff	1,071,383	1,059,826
Other Professionals	694,563	691,958
Substitutes	477,826	390,826
Total Salaries	<u>10,289,754</u>	<u>10,056,017</u>
Employee Benefits	<u>2,482,161</u>	<u>2,415,136</u>
Total Salaries and Benefits	<u>12,771,915</u>	<u>12,471,153</u>
Services and Supplies		
Services	593,965	557,269
Student Transportation	40,960	40,960
Professional Development and Travel	183,621	163,021
Rentals and Leases	700	700
Dues and Fees	59,089	59,089
Insurance	65,162	63,051
Supplies	714,755	732,585
Utilities	385,740	389,140
Total Services and Supplies	<u>2,043,992</u>	<u>2,005,815</u>
Total Operating Expense	<u>14,815,907</u>	<u>14,476,968</u>

School District No. 19 (Revelstoke)

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

Year Ended June 30, 2023

	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	4,566,971	320,902		67,860	55,985	384,026	5,395,744
1.03 Career Programs	182,170						182,170
1.07 Library Services	210,338	19,491		36,327		1,300	267,456
1.08 Counselling	262,718			2,364			265,082
1.10 Special Education	821,354	147,839	932,333	47,665	96,325	30,000	2,075,516
1.30 English Language Learning	66,111			81,594			66,111
1.31 Indigenous Education	26,553	450,220		179,593		8,000	108,147
1.41 School Administration							637,813
Total Function 1	6,136,215	938,452	932,333	415,403	152,310	423,326	8,998,039
4 District Administration							
4.11 Educational Administration				20,755	209,145		229,900
4.40 School District Governance					77,867		77,867
4.41 Business Administration				82,477	118,652	500	201,629
Total Function 4	-	-	-	103,232	405,664	500	509,396
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		38,982			98,571		137,553
5.50 Maintenance Operations				441,334		32,000	473,334
5.52 Maintenance of Grounds				29,297		15,000	44,297
5.56 Utilities							-
Total Function 5	-	38,982	-	470,631	98,571	47,000	655,184
7 Transportation and Housing							
7.41 Transportation and Housing Administration					38,018		38,018
7.70 Student Transportation				82,117		7,000	89,117
Total Function 7	-	-	-	82,117	38,018	7,000	127,135
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,136,215	977,434	932,333	1,071,383	694,563	477,826	10,289,754

School District No. 19 (Revelstoke)

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

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	5,395,744	1,262,885	6,658,629	663,128	7,321,757	6,773,621
1.03 Career Programs	182,170	44,064	226,234	29,515	255,749	262,960
1.07 Library Services	267,456	69,851	337,307	21,200	358,507	381,925
1.08 Counselling	265,082	61,647	326,729		326,729	325,604
1.10 Special Education	2,075,516	548,349	2,623,865	55,655	2,679,520	2,856,244
1.30 English Language Learning	66,111	16,253	82,364	82,364	82,364	78,068
1.31 Indigenous Education	108,147	30,513	138,660	43,614	182,274	168,132
1.41 School Administration	637,813	152,993	790,806	93,238	884,044	921,217
Total Function 1	8,998,039	2,186,555	11,184,594	906,350	12,090,944	11,767,771
4 District Administration						
4.11 Educational Administration	229,900	53,860	283,760	29,140	312,900	322,466
4.40 School District Governance	77,867	8,853	86,720	55,540	142,260	134,303
4.41 Business Administration	201,629	30,330	231,959	173,103	405,062	447,307
Total Function 4	509,396	93,043	602,439	257,783	860,222	904,076
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	137,553	29,917	167,470	47,525	214,995	209,607
5.50 Maintenance Operations	473,334	130,302	603,636	242,128	845,764	774,042
5.52 Maintenance of Grounds	44,297	7,564	51,861	69,900	121,761	135,934
5.56 Utilities	-	-	-	385,740	385,740	389,140
Total Function 5	655,184	167,783	822,967	745,293	1,568,260	1,508,723
7 Transportation and Housing						
7.41 Transportation and Housing Administration	38,018	8,088	46,106	2,315	48,421	47,904
7.70 Student Transportation	89,117	26,692	115,809	132,251	248,060	248,494
Total Function 7	127,135	34,780	161,915	134,566	296,481	296,398
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	10,289,754	2,482,161	12,771,915	2,043,992	14,815,907	14,476,968

School District No. 19 (Revelstoke)

Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2023

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,435,693	932,615
Other	45,000	46,500
Total Revenue	<u>1,480,693</u>	<u>979,115</u>
Expenses		
Instruction	1,317,662	832,380
District Administration	66,735	66,735
Operations and Maintenance	96,296	80,000
Total Expense	<u>1,480,693</u>	<u>979,115</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, 2023

	Annual Facility Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	29,746	-	69,368	11,134	-	30,210	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	65,380	43,314	32,000	7,350	9,283	100,783	66,735	497,843	3,960
Provincial Grants - Other	65,380	43,314	32,000	7,350	9,283	100,783	66,735	497,843	3,960
Less: Allocated to Revenue	75,000	43,314	32,000	10,000	9,283	122,643	66,735	497,843	3,960
Deferred Revenue, end of year	<u>20,126</u>	<u>-</u>	<u>69,368</u>	<u>8,484</u>	<u>-</u>	<u>8,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues	75,000	43,314	32,000	10,000	9,283	122,643	66,735	497,843	3,960
Provincial Grants - Ministry of Education and Child Care	75,000	43,314	32,000	10,000	9,283	122,643	66,735	497,843	3,960
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Expenses									
Salaries									
Teachers					7,776	13,638		399,038	
Principals and Vice Principals							13,105		
Educational Assistants		33,480	26,230			55,505	18,405		3,273
Support Staff							25,608		
Substitutes		33,480	26,230		7,776	69,143	57,118	399,038	3,273
Employee Benefits		9,834	5,770	10,000	1,507	18,500	6,050	98,805	687
Services and Supplies		43,314	32,000	10,000	9,283	122,643	66,735	497,843	3,960
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 19 (Revelstoke)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation	Student & Family Affordability	ECL Early Care & Learning	Early Learning	Columbia Basin Trust	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	56,619	26,477	21,296	-	-	8,996	54,540	308,386
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	57,000	11,250		250,000	175,000		35,000	1,319,898
Provincial Grants - Other	57,000	11,250	-	250,000	175,000	-	35,000	1,354,898
Less: Allocated to Revenue	113,619	15,000	21,296	250,000	175,000	-	45,000	1,480,693
Deferred Revenue, end of year	-	22,727	-	-	-	8,996	44,540	182,591
Revenues	113,619	15,000	21,296	250,000	175,000	-	45,000	1,435,693
Provincial Grants - Ministry of Education and Child Care	113,619	15,000	21,296	250,000	175,000	-	45,000	45,000
Provincial Grants - Other	113,619	15,000	21,296	250,000	175,000	-	45,000	1,480,693
Expenses								
Salaries								
Teachers	75,005							495,457
Principals and Vice Principals					133,619			146,724
Educational Assistants								88,985
Support Staff				51,005				95,640
Substitutes								28,881
Employee Benefits	75,005			51,005	133,619			855,687
Services and Supplies	18,614			13,995	28,750			202,512
	20,000	15,000	21,296	185,000	12,631		45,000	422,494
	113,619	15,000	21,296	250,000	175,000	-	45,000	1,480,693
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	225,000		225,000	200,000
Investment Income		15,000	15,000	10,000
Amortization of Deferred Capital Revenue	1,973,901		1,973,901	1,970,787
Total Revenue	2,198,901	15,000	2,213,901	2,180,787
Expenses				
Operations and Maintenance	225,000		225,000	200,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,086,386		2,086,386	2,053,649
Transportation and Housing	62,412		62,412	51,936
Total Expense	2,373,798	-	2,373,798	2,305,585
Net Revenue (Expense)	(174,897)	15,000	(159,897)	(124,798)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	87,500		87,500	
Local Capital		25,000	25,000	25,000
Total Net Transfers	87,500	25,000	112,500	25,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(87,397)	40,000	(47,397)	(99,798)