

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2025

School District No. 19 (Revelstoke)

June 30, 2025

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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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$21,547,091 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 4th DAY OF March, 2025;

READ A SECOND TIME THE 4th DAY OF March, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF March, 2025;



A. Chell
Chairperson of the Board

[Signature]
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 19 (Revelstoke) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 4th DAY OF March, 2025.

[Signature]
Secretary Treasurer

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2025


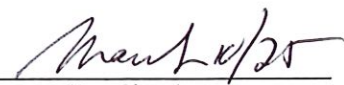

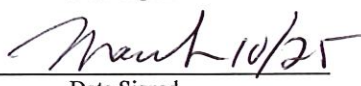
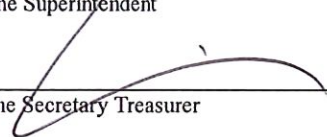
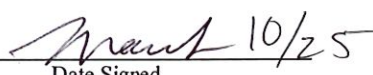
	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,103,938	1,105,000
Total Ministry Operating Grant Funded FTE's	<u>1,103,938</u>	<u>1,105,000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	17,642,066	17,673,079
Other	107,570	82,570
Other Revenue	785,995	731,395
Rentals and Leases	239,131	234,981
Investment Income	170,000	150,000
Amortization of Deferred Capital Revenue	2,054,352	1,981,275
Total Revenue	<u>20,999,114</u>	<u>20,853,300</u>
Expenses		
Instruction	15,799,454	15,735,792
District Administration	995,439	928,353
Operations and Maintenance	4,285,269	4,223,632
Transportation and Housing	436,929	422,555
Total Expense	<u>21,517,091</u>	<u>21,310,332</u>
Net Revenue (Expense)	<u>(517,977)</u>	<u>(457,032)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	412,551	299,516
Budgeted Surplus (Deficit), for the year	<u>(105,426)</u>	<u>(157,516)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(105,426)	(157,516)
Budgeted Surplus (Deficit), for the year	<u>(105,426)</u>	<u>(157,516)</u>

School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	17,390,159	17,142,778
Operating - Tangible Capital Assets Purchased	30,000	
Special Purpose Funds - Total Expense	1,657,154	1,758,763
Capital Fund - Total Expense	2,469,778	2,408,791
Total Budget Bylaw Amount	21,547,091	21,310,332

Approved by the Board

 _____ Signature of the Chairperson of the Board of Education	 _____ Date Signed
 _____ Signature of the Superintendent	 _____ Date Signed
 _____ Signature of the Secretary Treasurer	 _____ Date Signed

School District No. 19 (Kevelstoke)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2025

	2025 Amended Annual Budget \$	2025 Annual Budget \$
Surplus (Deficit) for the year	<u>(517,977)</u>	<u>(457,032)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(30,000)	
From Deferred Capital Revenue	<u>(1,800,000)</u>	<u>(1,600,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,830,000)</u>	<u>(1,600,000)</u>
Amortization of Tangible Capital Assets	<u>2,244,778</u>	<u>2,183,791</u>
Total Effect of change in Tangible Capital Assets	<u>414,778</u>	<u>583,791</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(103,199)</u></u>	<u><u>126,759</u></u>

School District No. 19 (Kevelstoke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2025

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2025 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	1,538,790	-	4,784,313	6,323,103
Changes for the year				
Net Revenue (Expense) for the year	(357,551)		(160,426)	(517,977)
Interfund Transfers				
Tangible Capital Assets Purchased	(30,000)		30,000	-
Local Capital	(25,000)		25,000	-
Net Changes for the year	<u>(412,551)</u>	-	<u>(105,426)</u>	<u>(517,977)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,126,239</u></u>	-	<u><u>4,678,887</u></u>	<u><u>5,805,126</u></u>

School District No. 19 (Revelstoke)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	15,809,912	15,714,316
Other	57,570	57,570
Other Revenue	785,995	731,395
Rentals and Leases	239,131	234,981
Investment Income	140,000	130,000
Total Revenue	<u>17,032,608</u>	<u>16,868,262</u>
Expenses		
Instruction	14,212,300	14,052,029
District Administration	995,439	928,353
Operations and Maintenance	1,825,282	1,819,564
Transportation and Housing	357,138	342,832
Total Expense	<u>17,390,159</u>	<u>17,142,778</u>
Net Revenue (Expense)	<u>(357,551)</u>	<u>(274,516)</u>
Budgeted Prior Year Surplus Appropriation	<u>412,551</u>	<u>299,516</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(30,000)	
Local Capital	(25,000)	(25,000)
Total Net Transfers	<u>(55,000)</u>	<u>(25,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 19 (Kevelstoke)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	15,530,345	15,966,508
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	12,429	12,429
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding	156,699	-
Projected Reduction of 17 K-12 Students from projections		(150,450)
Projected Reduction of 12 Inclusive Education Students from projections		(251,910)
Projected Reduction of 10 Identified Indigenous Students from projections		(17,700)
Projected Adjustment due to the Compliance Audit	(45,000)	
Total Provincial Grants - Ministry of Education and Child Care	15,809,912	15,714,316
Provincial Grants - Other	57,570	57,570
Other Revenues		
Other School District/Education Authorities	496,095	441,495
Miscellaneous		
Miscellaneous	5,000	5,000
Art Starts	5,400	5,400
School Generated Revenue	275,000	275,000
Band Instrument Rental	4,500	4,500
Total Other Revenue	785,995	731,395
Rentals and Leases	239,131	234,981
Investment Income	140,000	130,000
Total Operating Revenue	17,032,608	16,868,262

School District No. 19 (Kevelstoke)

Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	6,985,750	7,174,010
Principals and Vice Principals	1,158,226	1,030,467
Educational Assistants	1,069,610	1,087,736
Support Staff	1,230,416	1,203,390
Other Professionals	747,086	758,753
Substitutes	643,500	588,826
Total Salaries	11,834,588	11,843,182
Employee Benefits	3,174,395	3,114,038
Total Salaries and Benefits	15,008,983	14,957,220
Services and Supplies		
Services	713,998	618,714
Student Transportation	45,960	45,960
Professional Development and Travel	189,521	167,421
Rentals and Leases	2,400	2,400
Dues and Fees	70,587	70,587
Insurance	72,146	72,396
Supplies	817,224	738,740
Utilities	469,340	469,340
Total Services and Supplies	2,381,176	2,185,558
Total Operating Expense	17,390,159	17,142,778

School District No. 19 (Revelstoke)

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

Year Ended June 30, 2025

	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	5,307,322	304,110		44,223	61,844	506,700	6,224,199
1.03 Career Programs	209,157						209,157
1.07 Library Services	261,061	21,798		79,745		1,300	363,904
1.08 Counselling	110,568			2,660			113,228
1.10 Inclusive Education	993,278	292,008	1,069,610	18,681	109,520	57,000	2,540,097
1.30 English Language Learning	75,772						75,772
1.31 Indigenous Education	28,592	496,714		106,137			134,729
1.41 School Administration		1,114,630	1,069,610	205,452	171,364	20,000	722,166
Total Function 1	6,985,750	1,114,630	1,069,610	456,898	171,364	585,000	10,383,252
4 District Administration							
4.11 Educational Administration				9,341	200,138		209,479
4.40 School District Governance					90,127		90,127
4.41 Business Administration				112,091	125,073	500	237,664
Total Function 4	-	-	-	121,432	415,338	500	537,270
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		43,596			115,561		159,157
5.50 Maintenance Operations				524,643		32,000	556,643
5.52 Maintenance of Grounds				34,043		11,000	45,043
5.56 Utilities							
Total Function 5	-	43,596	-	558,686	115,561	43,000	760,843
7 Transportation and Housing							
7.41 Transportation and Housing Administration					44,823		44,823
7.70 Student Transportation				93,400		15,000	108,400
Total Function 7	-	-	-	93,400	44,823	15,000	153,223
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,985,750	1,158,226	1,069,610	1,230,416	747,086	643,500	11,834,588

School District No. 19 (Revelstoke)

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

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,224,199	1,657,511	7,881,710	742,841	8,624,551	8,447,093
1.03 Career Programs	209,157	52,372	261,529	29,765	291,294	291,044
1.07 Library Services	363,904	105,200	469,104	21,200	490,304	489,572
1.08 Counseling	113,228	28,187	141,415		141,415	374,854
1.10 Inclusive Education	2,540,097	730,559	3,270,656	65,955	3,336,611	3,223,246
1.30 English Language Learning	75,772	19,602	95,374		95,374	98,305
1.31 Indigenous Education	134,729	40,488	175,217	28,855	204,072	168,151
1.41 School Administration	722,166	186,209	908,375	120,304	1,028,679	959,764
Total Function 1	10,383,252	2,820,128	13,203,380	1,008,920	14,212,300	14,052,029
4 District Administration						
4.11 Educational Administration	209,479	46,961	256,440	39,540	295,980	306,887
4.40 School District Governance	90,127	10,954	101,081	114,725	215,806	144,293
4.41 Business Administration	237,664	41,041	278,705	204,948	483,653	477,173
Total Function 4	537,270	98,956	636,226	359,213	995,439	928,353
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	159,157	38,108	197,265	49,861	247,126	243,782
5.50 Maintenance Operations	556,643	162,667	719,310	226,132	945,442	945,193
5.52 Maintenance of Grounds	45,043	9,231	54,274	109,100	163,374	161,249
5.56 Utilities	-	-	-	469,340	469,340	469,340
Total Function 5	760,843	210,006	970,849	854,433	1,825,282	1,819,564
7 Transportation and Housing						
7.41 Transportation and Housing Administration	44,823	10,260	55,083	2,310	57,393	56,485
7.70 Student Transportation	108,400	35,045	143,445	156,300	299,745	286,347
Total Function 7	153,223	45,305	198,528	158,610	357,138	342,832
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	11,834,588	3,174,395	15,008,983	2,381,176	17,390,159	17,142,778

School District No. 19 (Kevelstoke)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,607,154	1,733,763
Other	50,000	25,000
Total Revenue	<u>1,657,154</u>	<u>1,758,763</u>
Expenses		
Instruction	1,587,154	1,683,763
Operations and Maintenance	70,000	75,000
Total Expense	<u>1,657,154</u>	<u>1,758,763</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, 2025

	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	25,183	-	52,834	12,691	-	68,816	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	65,380	56,534	32,000	7,350	10,489	118,513	76,121	555,764	9,495
Provincial Grants - Other	65,380	56,534	32,000	7,350	10,489	118,513	76,121	555,764	9,495
Less: Allocated to Revenue	70,000	56,534	40,729	10,000	10,489	135,000	76,121	555,764	9,495
Deferred Revenue, end of year	<u>20,563</u>	-	<u>44,105</u>	<u>10,041</u>	-	<u>52,329</u>	-	-	-
Revenues	70,000	56,534	40,729	10,000	10,489	135,000	76,121	555,764	9,495
Provincial Grants - Ministry of Education and Child Care	70,000	56,534	40,729	10,000	10,489	135,000	76,121	555,764	9,495
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					8,000	15,306	15,621	465,031	
Educational Assistants									
Support Staff		43,726	27,014			67,241	20,150		
Other Professionals							25,749		
Substitutes									8,000
Employee Benefits		43,726	27,014		8,000	82,547	61,520	465,031	8,000
Services and Supplies	70,000	12,808	8,715		2,489	24,558	9,020	90,733	1,495
	70,000	56,534	40,729	10,000	10,489	135,000	76,121	555,764	9,495
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	District Early Learning	Project Penny
\$	\$	\$	\$	\$	\$	\$	\$	\$
25,074	36,242	-	160,590	-	-	116,349	8,996	30,522
57,000	11,250	20,000	-	19,000	175,000	350,000	-	-
57,000	11,250	20,000	-	19,000	175,000	350,000	-	-
62,500	15,000	20,000	75,000	10,000	175,000	275,000	-	30,522
19,574	32,492	-	82,590	9,000	-	191,349	8,996	-
62,500	15,000	20,000	75,000	10,000	175,000	275,000	-	30,522
62,500	15,000	20,000	75,000	10,000	175,000	275,000	-	30,522
37,686	-	5,000	-	8,500	130,540	15,725	-	-
9,281	15,000	1,000	75,000	1,500	31,135	3,788	-	-
15,533	15,000	14,000	75,000	10,000	13,325	255,487	-	30,522
62,500	15,000	20,000	75,000	10,000	175,000	275,000	-	30,522
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other

Expenses

Salaries

Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

School District No. 19 (Revelstoke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Professional Learning Grant	Columbia Basin Trust	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	-	83,103	620,400
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	247,553		1,791,449
Provincial Grants - Other	247,553	20,000	40,000
		20,000	1,831,449
Less: Allocated to Revenue			
Deferred Revenue, end of year	247,553	30,000	1,657,154
		73,103	794,695
Revenues			
Provincial Grants - Ministry of Education and Child Care		30,000	1,607,154
Provincial Grants - Other	-	30,000	50,000
		30,000	1,657,154
Expenses			
Salaries			
Teachers			526,023
Principals and Vice Principals			161,886
Educational Assistants			110,967
Support Staff			47,164
Other Professionals			25,749
Substitutes			21,500
			893,289
Employee Benefits			196,572
Services and Supplies		30,000	567,343
		30,000	1,657,154
Net Revenue (Expense)			
			-

School District No. 19 (Revelstoke)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	225,000		225,000	225,000
Investment Income		30,000	30,000	20,000
Amortization of Deferred Capital Revenue	2,054,352		2,054,352	1,981,275
Total Revenue	2,279,352	30,000	2,309,352	2,226,275
Expenses				
Operations and Maintenance	225,000		225,000	225,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,164,987		2,164,987	2,104,068
Transportation and Housing	79,791		79,791	79,723
Total Expense	2,469,778	-	2,469,778	2,408,791
Net Revenue (Expense)	(190,426)	30,000	(160,426)	(182,516)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	30,000		30,000	
Local Capital		25,000	25,000	25,000
Total Net Transfers	30,000	25,000	55,000	25,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(160,426)	55,000	(105,426)	(157,516)