

Annual Budget

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

June 30, 2019

# School District No. 19 (Revelstoke)

June 30, 2019

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

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 19 (REVELSTOKE) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 19 (Revelstoke) 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 \$14,602,987 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 30th DAY OF MAY, 2018;

READ A SECOND TIME THE 30th DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF MAY, 2018;

( 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) Annual Budget Bylaw 2018/2019, adopted by the Board the 30th DAY OF MAY, 2018.

*Signature on original*  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 19 (Revelstoke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	970,000	970,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>970,000</b>	<b>970,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	11,508,435	12,036,317
Other	15,945	15,945
Tuition	110,000	121,000
Other Revenue	313,253	323,147
Rentals and Leases	276,400	273,400
Investment Income	26,000	26,000
Amortization of Deferred Capital Revenue	1,940,430	1,914,551
<b>Total Revenue</b>	<b>14,190,463</b>	<b>14,710,360</b>
<b>Expenses</b>		
Instruction	9,963,323	10,258,763
District Administration	739,044	724,962
Operations and Maintenance	3,502,702	3,679,685
Transportation and Housing	397,918	402,721
<b>Total Expense</b>	<b>14,602,987</b>	<b>15,066,131</b>
<b>Net Revenue (Expense)</b>	<b>(412,524)</b>	<b>(355,771)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>267,524</b>	<b>268,630</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(145,000)</b>	<b>(87,141)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(145,000)	(87,141)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(145,000)</b>	<b>(87,141)</b>

# School District No. 19 (Revelstoke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	11,835,145	11,881,729
Special Purpose Funds - Total Expense	631,455	915,664
Capital Fund - Total Expense	2,136,387	2,268,738
<b>Total Budget Bylaw Amount</b>	14,602,987	15,066,131

**Approved by the Board**

<p style="color: blue; font-style: italic; font-size: 1.2em;">Signature on original</p> <p>Signature of the Chairperson of the Board of Education</p>	<p style="font-size: 1.2em; font-style: italic;">May 30, 2018.</p> <p>Date Signed</p>
<p style="color: blue; font-style: italic; font-size: 1.2em;">Signature on original</p> <p>Signature of the Superintendent</p>	<p style="font-size: 1.2em; font-style: italic;">MAY 30, 2018.</p> <p>Date Signed</p>
<p style="color: blue; font-style: italic; font-size: 1.2em;">Signature on original</p> <p>Signature of the Secretary Treasurer</p>	<p style="font-size: 1.2em; font-style: italic;">MAY 30, 2018</p> <p>Date Signed</p>

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

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(412,524)</u>	<u>(355,771)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(889,174)</u>	<u>(1,479,913)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(889,174)</u>	<u>(1,479,913)</u>
Amortization of Tangible Capital Assets	<u>2,110,430</u>	<u>2,026,692</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,221,256</u>	<u>546,779</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>808,732</u></u>	<u><u>191,008</u></u>

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

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants	10,851,023	10,878,607
Ministry of Education	15,945	15,945
Other	110,000	121,000
Tuition	313,253	323,147
Other Revenue	276,400	273,400
Rentals and Leases	26,000	26,000
Investment Income	11,592,621	11,638,099
<b>Total Revenue</b>	<b>11,592,621</b>	<b>11,638,099</b>
<b>Expenses</b>		
Instruction	9,401,868	9,455,755
District Administration	731,544	718,306
Operations and Maintenance	1,373,815	1,372,207
Transportation and Housing	327,918	335,461
<b>Total Expense</b>	<b>11,835,145</b>	<b>11,881,729</b>
<b>Net Revenue (Expense)</b>	<b>(242,524)</b>	<b>(243,630)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>267,524</b>	<b>268,630</b>
<b>Net Transfers (to) from other funds</b>	<b>(25,000)</b>	<b>(25,000)</b>
Local Capital	(25,000)	(25,000)
<b>Total Net Transfers</b>	<b>(25,000)</b>	<b>(25,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>	<b>10,842,030</b>	<b>10,641,020</b>
Operating Grant, Ministry of Education		
Other Ministry of Education Grants		
Pay Equity	101,498	101,498
Transportation Supplement	49,847	49,847
Return of Administrative Savings		51,315
Carbon Tax Grant	8,500	8,500
Provincial Assessment	4,348	4,348
Shoulder Tapper		17,079
Skills Access Grant		5,000
Special Education Adjustment	(155,200)	
<b>Total Provincial Grants - Ministry of Education</b>	<b>10,851,023</b>	<b>10,878,607</b>
<b>Provincial Grants - Other</b>	<b>15,945</b>	<b>15,945</b>
<b>Tuition</b>		
International and Out of Province Students	110,000	121,000
<b>Total Tuition</b>	<b>110,000</b>	<b>121,000</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	46,000	
Miscellaneous		
Miscellaneous	11,900	7,900
ArtStarts Program	7,000	7,350
School Generated Funds	230,000	230,000
Interior Health Grant	18,353	18,000
Forfeiture Grant		59,897
<b>Total Other Revenue</b>	<b>313,253</b>	<b>323,147</b>
<b>Rentals and Leases</b>	<b>276,400</b>	<b>273,400</b>
<b>Investment Income</b>	<b>26,000</b>	<b>26,000</b>
<b>Total Operating Revenue</b>	<b>11,592,621</b>	<b>11,638,099</b>

**School District No. 19 (Revelstoke)**Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	4,803,540	4,666,114
Principals and Vice Principals	815,104	800,105
Educational Assistants	625,693	692,581
Support Staff	1,030,766	1,003,278
Other Professionals	557,318	552,318
Substitutes	288,826	288,826
<b>Total Salaries</b>	<u>8,121,247</u>	<u>8,003,222</u>
<b>Employee Benefits</b>	<u>1,979,130</u>	<u>1,936,530</u>
<b>Total Salaries and Benefits</b>	<u>10,100,377</u>	<u>9,939,752</u>
<b>Services and Supplies</b>		
Services	502,507	581,468
Student Transportation	26,760	26,760
Professional Development and Travel	135,850	146,350
Rentals and Leases	700	700
Dues and Fees	54,326	54,326
Insurance	61,158	55,158
Supplies	557,945	679,573
Utilities	395,522	397,642
<b>Total Services and Supplies</b>	<u>1,734,768</u>	<u>1,941,977</u>
<b>Total Operating Expense</b>	<u>11,835,145</u>	<u>11,881,729</u>

# School District No. 19 (Revelstoke)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	3,503,208	271,406		106,181		216,526	4,097,321
1.03 Career Programs	73,637						73,637
1.07 Library Services	171,803	16,097		71,375		1,300	260,575
1.08 Counselling	193,735			4,158			197,893
1.10 Special Education	836,010	98,416	625,693	57,211	78,366	15,000	1,710,696
1.31 Aboriginal Education	25,147	17,368		62,864	13,161		118,540
1.41 School Administration		379,622		145,060		8,000	532,682
<b>Total Function 1</b>	<b>4,803,540</b>	<b>782,909</b>	<b>625,693</b>	<b>446,849</b>	<b>91,527</b>	<b>240,826</b>	<b>6,991,344</b>
<b>4 District Administration</b>							
4.11 Educational Administration				7,703	141,492		149,195
4.40 School District Governance				7,703	51,177		58,880
4.41 Business Administration				76,529	133,862	500	210,891
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,935</b>	<b>326,531</b>	<b>500</b>	<b>418,966</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration		32,195			86,305		118,500
5.50 Maintenance Operations				384,680		29,000	413,680
5.52 Maintenance of Grounds				27,194		14,000	41,194
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>32,195</b>	<b>-</b>	<b>411,874</b>	<b>86,305</b>	<b>43,000</b>	<b>573,374</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					52,955		52,955
7.70 Student Transportation				80,108		4,500	84,608
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,108</b>	<b>52,955</b>	<b>4,500</b>	<b>137,563</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>4,803,540</b>	<b>815,104</b>	<b>625,693</b>	<b>1,030,766</b>	<b>557,318</b>	<b>288,826</b>	<b>8,121,247</b>

# School District No. 19 (Revelstoke)

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 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	4,097,321	1,012,480	5,109,801	516,755	5,626,556	5,527,770
1.03 Career Programs	73,637	16,383	90,020	2,000	92,020	113,263
1.07 Library Services	260,575	68,061	328,636	18,200	346,836	338,944
1.08 Counselling	197,893	46,058	243,951		243,951	240,775
1.10 Special Education	1,710,696	437,338	2,148,034	48,025	2,196,059	2,215,338
1.31 Aboriginal Education	118,540	27,253	145,793	17,219	163,012	187,838
1.41 School Administration	532,682	119,094	651,776	81,658	733,434	831,827
<b>Total Function 1</b>	<b>6,991,344</b>	<b>1,726,667</b>	<b>8,718,011</b>	<b>683,857</b>	<b>9,401,868</b>	<b>9,455,755</b>
<b>4 District Administration</b>						
4.11 Educational Administration	149,195	31,878	181,073	20,640	201,713	202,012
4.40 School District Governance	58,880	6,274	65,154	47,040	112,194	97,133
4.41 Business Administration	210,891	42,949	253,840	163,797	417,637	419,161
<b>Total Function 4</b>	<b>418,966</b>	<b>81,101</b>	<b>500,067</b>	<b>231,477</b>	<b>731,544</b>	<b>718,306</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	118,500	25,578	144,078	40,614	184,692	181,401
5.50 Maintenance Operations	413,680	104,726	518,406	170,457	688,863	688,706
5.52 Maintenance of Grounds	41,194	6,769	47,963	56,775	104,738	104,458
5.56 Utilities	-	-	-	395,522	395,522	397,642
<b>Total Function 5</b>	<b>573,374</b>	<b>137,073</b>	<b>710,447</b>	<b>663,368</b>	<b>1,373,815</b>	<b>1,372,207</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	52,955	9,735	62,690	2,315	65,005	65,282
7.70 Student Transportation	84,608	24,554	109,162	153,751	262,913	270,179
<b>Total Function 7</b>	<b>137,563</b>	<b>34,289</b>	<b>171,852</b>	<b>156,066</b>	<b>327,918</b>	<b>335,461</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>8,121,247</b>	<b>1,979,130</b>	<b>10,100,377</b>	<b>1,734,768</b>	<b>11,835,145</b>	<b>11,881,729</b>

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

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

	<u>2019</u> <u>Annual Budget</u>	<u>2018 Amended</u> <u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	631,455	915,664
<b>Total Revenue</b>	<u>631,455</u>	<u>915,664</u>
<b>Expenses</b>		
Instruction	561,455	803,008
District Administration	7,500	6,656
Operations and Maintenance	62,500	106,000
<b>Total Expense</b>	<u>631,455</u>	<u>915,664</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	17,604	-	-	-	-	-	-	-
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	65,368	42,021	-	32,000	7,350	8,669	92,453	378,962
	65,368	42,021	-	32,000	7,350	8,669	92,453	378,962
<b>Less:</b> Allocated to Revenue								
<b>Deferred Revenue, end of year</b>	70,000	42,021	-	32,000	7,350	8,669	92,453	378,962
	12,972	-	-	-	-	-	-	-
<b>Revenues</b>	70,000	42,021	-	32,000	7,350	8,669	92,453	378,962
	70,000	42,021	-	32,000	7,350	8,669	92,453	378,962
<b>Expenses</b>								
Salaries								
Teachers								
Principals and Vice Principals						6,588	13,244	288,012
Educational Assistants	7,500	34,900		24,500			36,747	
Support Staff	10,000							
Other Professionals	17,500	34,900		24,500		6,588	49,991	288,012
Employee Benefits	4,500	7,121		5,000		2,081	16,537	90,950
Services and Supplies	48,000			2,500	7,350		25,925	
	70,000	42,021		32,000	7,350	8,669	92,453	378,962
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

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

	Early Learning	TOTAL
	\$ 8,996	\$ 26,600
<b>Deferred Revenue, beginning of year</b>		
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education	-	626,823
	-	626,823
<b>Less: Allocated to Revenue</b>	-	631,455
<b>Deferred Revenue, end of year</b>	8,996	21,968
<b>Revenues</b>		
Provincial Grants - Ministry of Education	-	631,455
<b>Expenses</b>		
Salaries		
Teachers	307,844	
Principals and Vice Principals	36,747	
Educational Assistants	34,900	
Support Staff	32,000	
Other Professionals	10,000	
	-	421,491
Employee Benefits	126,189	
Services and Supplies	83,775	
	-	631,455
<b>Net Revenue (Expense)</b>	-	-

# School District No. 19 (Revelstoke)

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

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	25,957		25,957	242,046
Amortization of Deferred Capital Revenue	1,940,430		1,940,430	1,914,551
<b>Total Revenue</b>	<b>1,966,387</b>	<b>-</b>	<b>1,966,387</b>	<b>2,156,597</b>
<b>Expenses</b>				
Operations and Maintenance	25,957		25,957	242,046
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,040,430		2,040,430	1,959,432
Transportation and Housing	70,000		70,000	67,260
<b>Total Expense</b>	<b>2,136,387</b>	<b>-</b>	<b>2,136,387</b>	<b>2,268,738</b>
<b>Net Revenue (Expense)</b>	<b>(170,000)</b>	<b>-</b>	<b>(170,000)</b>	<b>(112,141)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		25,000	25,000	25,000
<b>Total Net Transfers</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</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>(170,000)</b>	<b>25,000</b>	<b>(145,000)</b>	<b>(87,141)</b>