

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, 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 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 Policies 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 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 \$17,761,668 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 22nd DAY OF JUNE, 2022;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2022;


READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2022;

( Corporate Seal )

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 19 (Revelstoke) Annual Budget Bylaw 2022/2023, adopted by the Board the 22nd DAY OF JUNE, 2022.

  
Secretary Treasurer

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,067,000	1,045,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>1,067,000</u>	<u>1,045,125</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	14,223,359	13,972,448
Other	87,570	67,599
Other Revenue	688,400	627,632
Rentals and Leases	212,935	207,133
Investment Income	43,506	41,500
Amortization of Deferred Capital Revenue	1,970,787	1,990,113
<b>Total Revenue</b>	<u>17,226,557</u>	<u>16,906,425</u>
<b>Expenses</b>		
Instruction	12,600,151	12,270,489
District Administration	970,811	864,320
Operations and Maintenance	3,842,372	3,979,894
Transportation and Housing	348,334	345,462
<b>Total Expense</b>	<u>17,761,668</u>	<u>17,460,165</u>
<b>Net Revenue (Expense)</b>	<u>(535,111)</u>	<u>(553,740)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	435,313	446,119
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(99,798)</u>	<u>(107,621)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(99,798)	(107,621)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(99,798)</u>	<u>(107,621)</u>

# School District No. 19 (Revelstoke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	14,476,968	14,122,224
Special Purpose Funds - Total Expense	979,115	978,707
Capital Fund - Total Expense	2,305,585	2,359,234
<b>Total Budget Bylaw Amount</b>	<u>17,761,668</u>	<u>17,460,165</u>

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

	<b>2023 Annual Budget</b>	<b>2022 Amended Annual Budget</b>
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(535,111)</u>	<u>(553,740)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(1,000,000)	(1,550,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,000,000)</u>	<u>(1,550,000)</u>
Amortization of Tangible Capital Assets	2,105,585	2,134,234
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,105,585</u>	<u>584,234</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>570,474</u></u>	<u><u>30,494</u></u>

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

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	13,090,744	12,800,270
Other	41,070	36,070
Other Revenue	688,400	627,632
Rentals and Leases	212,935	207,133
Investment Income	33,506	30,000
<b>Total Revenue</b>	<u>14,066,655</u>	<u>13,701,105</u>
<b>Expenses</b>		
Instruction	11,767,771	11,466,287
District Administration	904,076	797,585
Operations and Maintenance	1,508,723	1,571,510
Transportation and Housing	296,398	286,842
<b>Total Expense</b>	<u>14,476,968</u>	<u>14,122,224</u>
<b>Net Revenue (Expense)</b>	<u>(410,313)</u>	<u>(421,119)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>435,313</u>	<u>446,119</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(25,000)	(25,000)
<b>Total Net Transfers</b>	<u>(25,000)</u>	<u>(25,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	12,725,426	12,631,053
Other Ministry of Education Grants		
Pay Equity	101,498	101,498
Student Transportation Fund	49,847	49,847
Support Staff Benefits Grant	11,994	12,460
FSA Scorer Grant	4,094	4,094
ELF		1,318
Projected Additional Enrolment - three level 2 students	63,840	
Projected Additional Enrolment - 17 school age students	134,045	
<b>Total Provincial Grants - Ministry of Education</b>	<u>13,090,744</u>	<u>12,800,270</u>
<b>Provincial Grants - Other</b>	<u>41,070</u>	<u>36,070</u>
<b>Other Revenues</b>		
Other School District/Education Authorities	356,500	299,232
Miscellaneous		
Miscellaneous	5,000	5,000
ArtStart Grant	5,400	5,400
School Generated Funds	300,000	300,000
Interior Health	18,000	18,000
Band Instrument Rental	3,500	
<b>Total Other Revenue</b>	<u>688,400</u>	<u>627,632</u>
<b>Rentals and Leases</b>	<u>212,935</u>	<u>207,133</u>
<b>Investment Income</b>	<u>33,506</u>	<u>30,000</u>
<b>Total Operating Revenue</b>	<u><u>14,066,655</u></u>	<u><u>13,701,105</u></u>



**School District No. 19 (Revelstoke)**  
 Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	6,085,992	5,864,964
Principals and Vice Principals	942,688	923,850
Educational Assistants	884,727	884,727
Support Staff	1,059,826	1,073,207
Other Professionals	691,958	617,714
Substitutes	390,826	355,826
<b>Total Salaries</b>	<u>10,056,017</u>	<u>9,720,288</u>
<b>Employee Benefits</b>	<u>2,415,136</u>	<u>2,302,645</u>
<b>Total Salaries and Benefits</b>	<u>12,471,153</u>	<u>12,022,933</u>
<b>Services and Supplies</b>		
Services	557,269	557,888
Student Transportation	40,960	40,960
Professional Development and Travel	163,021	159,973
Rentals and Leases	700	700
Dues and Fees	59,089	59,089
Insurance	63,051	63,051
Supplies	732,585	810,590
Utilities	389,140	407,040
<b>Total Services and Supplies</b>	<u>2,005,815</u>	<u>2,099,291</u>
<b>Total Operating Expense</b>	<u>14,476,968</u>	<u>14,122,224</u>

# School District No. 19 (Revelstoke)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	4,343,264	242,849		83,699	23,745	269,026	4,962,583
1.03 Career Programs	180,366						180,366
1.07 Library Services	196,780	19,221		68,504		1,300	285,805
1.08 Counselling	260,117			4,523			264,640
1.10 Special Education	1,016,595	149,303	884,727	47,665	95,371	35,000	2,228,661
1.30 English Language Learning	62,567			67,255			62,567
1.31 Indigenous Education	26,303	492,872		170,657		8,000	671,529
1.41 School Administration							
<b>Total Function 1</b>	<b>6,085,992</b>	<b>904,245</b>	<b>884,727</b>	<b>442,303</b>	<b>119,116</b>	<b>313,326</b>	<b>8,749,709</b>
<b>4 District Administration</b>							
4.11 Educational Administration				20,755	211,377		232,132
4.40 School District Governance					75,322		75,322
4.41 Business Administration				82,477	150,907	500	233,884
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,232</b>	<b>437,606</b>	<b>500</b>	<b>541,338</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration		38,443			97,595		136,038
5.50 Maintenance Operations				402,877		44,000	446,877
5.52 Maintenance of Grounds				29,297		26,000	55,297
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>38,443</b>	<b>-</b>	<b>432,174</b>	<b>97,595</b>	<b>70,000</b>	<b>638,212</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					37,641		37,641
7.70 Student Transportation				82,117		7,000	89,117
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,117</b>	<b>37,641</b>	<b>7,000</b>	<b>126,758</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>6,085,992</b>	<b>942,688</b>	<b>884,727</b>	<b>1,059,826</b>	<b>691,958</b>	<b>390,826</b>	<b>10,056,017</b>

# School District No. 19 (Revelstoke)

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 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	4,962,583	1,166,554	6,129,137	644,484	6,773,621	6,513,056
1.03 Career Programs	180,366	43,079	223,445	39,515	262,960	260,695
1.07 Library Services	285,805	74,920	360,725	21,200	381,925	376,442
1.08 Counselling	264,640	60,964	325,604		325,604	324,103
1.10 Special Education	2,228,661	578,528	2,807,189	49,055	2,856,244	2,826,897
1.30 English Language Learning	62,567	15,501	78,068		78,068	74,898
1.31 Indigenous Education	93,558	25,882	119,440	48,692	168,132	185,931
1.41 School Administration	671,529	156,450	827,979	93,238	921,217	904,265
<b>Total Function 1</b>	<b>8,749,709</b>	<b>2,121,878</b>	<b>10,871,587</b>	<b>896,184</b>	<b>11,767,771</b>	<b>11,466,287</b>
<b>4 District Administration</b>						
4.11 Educational Administration	232,132	54,694	286,826	35,640	322,466	248,229
4.40 School District Governance	75,322	8,441	83,763	50,540	134,303	118,878
4.41 Business Administration	233,884	36,320	270,204	177,103	447,307	430,478
<b>Total Function 4</b>	<b>541,338</b>	<b>99,455</b>	<b>640,793</b>	<b>263,283</b>	<b>904,076</b>	<b>797,585</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	136,038	29,455	165,493	44,114	209,607	206,029
5.50 Maintenance Operations	446,877	121,537	568,414	205,628	774,042	805,348
5.52 Maintenance of Grounds	55,297	7,737	63,034	72,900	135,934	153,093
5.56 Utilities	-	-	-	389,140	389,140	407,040
<b>Total Function 5</b>	<b>638,212</b>	<b>158,729</b>	<b>796,941</b>	<b>711,782</b>	<b>1,508,723</b>	<b>1,571,510</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	37,641	7,948	45,589	2,315	47,904	46,914
7.70 Student Transportation	89,117	27,126	116,243	132,251	248,494	239,928
<b>Total Function 7</b>	<b>126,758</b>	<b>35,074</b>	<b>161,832</b>	<b>134,566</b>	<b>296,398</b>	<b>286,842</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>10,056,017</b>	<b>2,415,136</b>	<b>12,471,153</b>	<b>2,005,815</b>	<b>14,476,968</b>	<b>14,122,224</b>

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

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

	<b>2023</b>	<b>2022 Amended</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	932,615	947,178
Other	46,500	31,529
<b>Total Revenue</b>	<b>979,115</b>	<b>978,707</b>
<b>Expenses</b>		
Instruction	832,380	804,202
District Administration	66,735	66,735
Operations and Maintenance	80,000	107,770
<b>Total Expense</b>	<b>979,115</b>	<b>978,707</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

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	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	18,500	-	52,500	8,188	-	35,500	-	-	40,000
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	68,380	43,314	32,000	7,350	8,123	100,783	66,735	497,843	57,000
Provincial Grants - Other	68,380	43,314	32,000	7,350	8,123	100,783	66,735	497,843	57,000
<b>Less: Allocated to Revenue</b>	80,000	43,314	37,750	8,900	8,123	109,950	66,735	497,843	65,000
<b>Deferred Revenue, end of year</b>	<b>6,880</b>	<b>-</b>	<b>46,750</b>	<b>6,638</b>	<b>-</b>	<b>26,333</b>	<b>-</b>	<b>-</b>	<b>32,000</b>
<b>Revenues</b>	80,000	43,314	37,750	8,900	8,123	109,950	66,735	497,843	65,000
Provincial Grants - Ministry of Education	80,000	43,314	37,750	8,900	8,123	109,950	66,735	497,843	65,000
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals					6,609	13,371	18,020	386,445	25,000
Educational Assistants		35,569	31,500			61,500	10,111		
Support Staff							8,800		
Other Professionals								21,500	
Substitutes		35,569	31,500		6,609	74,871	36,931	407,945	25,000
Employee Benefits		7,745	6,250	8,900	1,514	16,472	9,177	89,898	40,000
Services and Supplies	80,000	43,314	37,750	8,900	8,123	109,950	66,735	497,843	65,000
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

	Changing Results for Young Children	Early Learning	Columbia Basin Trust	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	20,000	8,996	35,482	219,166
<b>Add: Restricted Grants</b>				
Provincial Grants - Ministry of Education				881,528
Provincial Grants - Other			35,000	35,000
			35,000	916,528
<b>Less: Allocated to Revenue</b>	15,000	-	46,500	979,115
<b>Deferred Revenue, end of year</b>	<b>5,000</b>	<b>8,996</b>	<b>23,982</b>	<b>156,579</b>
<b>Revenues</b>	15,000			932,615
Provincial Grants - Ministry of Education			46,500	46,500
Provincial Grants - Other	15,000	-	46,500	979,115
<b>Expenses</b>				
Salaries				431,425
Teachers				18,020
Principals and Vice Principals				97,069
Educational Assistants				41,611
Support Staff				8,800
Other Professionals				21,500
Substitutes				618,425
Employee Benefits	15,000		46,500	131,056
Services and Supplies	15,000	-	46,500	229,634
				979,115
<b>Net Revenue (Expense)</b>	-	-	-	-

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	200,000		200,000	225,000
Investment Income		10,000	10,000	11,500
Amortization of Deferred Capital Revenue	1,970,787		1,970,787	1,990,113
<b>Total Revenue</b>	<b>2,170,787</b>	<b>10,000</b>	<b>2,180,787</b>	<b>2,226,613</b>
<b>Expenses</b>				
Operations and Maintenance	200,000		200,000	225,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,053,649		2,053,649	2,075,614
Transportation and Housing	51,936		51,936	58,620
<b>Total Expense</b>	<b>2,305,585</b>	<b>-</b>	<b>2,305,585</b>	<b>2,359,234</b>
<b>Net Revenue (Expense)</b>	<b>(134,798)</b>	<b>10,000</b>	<b>(124,798)</b>	<b>(132,621)</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>Budgeted Surplus (Deficit), for the year</b>	<b>(134,798)</b>	<b>35,000</b>	<b>(99,798)</b>	<b>(107,621)</b>