

Annual Budget

School District No. 20 (Kootenay-Columbia)

June 30, 2019

School District No. 20 (Kootenay-Columbia)

June 30, 2019

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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. 20 (KOOTENAY-COLUMBIA) (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. 20 (Kootenay-Columbia) 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 \$47,468,181 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 APRIL, 2018;

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

READ A THIRD TIME, PASSED AND ADOPTED THE 3rd DAY OF MAY, 2018;



Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 20 (Kootenay-Columbia) Annual Budget Bylaw 2018/2019, adopted by the Board the 3rd DAY OF MAY, 2018.

Secretary Treasurer

School District No. 20 (Kootenay-Columbia)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,908,294	3,848,299
Adult		2,000
Other	41,000	2,000
Total Ministry Operating Grant Funded FTE's	<u>3,949,294</u>	<u>3,852,299</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	42,692,624	41,968,034
Other	124,950	238,135
Other Revenue	931,600	1,011,514
Rentals and Leases	89,962	89,962
Investment Income	94,000	105,400
Amortization of Deferred Capital Revenue	2,550,000	2,540,450
Total Revenue	<u>46,483,136</u>	<u>45,953,495</u>
Expenses		
Instruction	35,159,459	34,522,871
District Administration	1,856,867	1,929,255
Operations and Maintenance	8,078,342	8,059,026
Transportation and Housing	1,718,647	1,780,626
Total Expense	<u>46,813,315</u>	<u>46,291,778</u>
Net Revenue (Expense)	<u>(330,179)</u>	<u>(338,283)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	225,045	1,316,565
Budgeted Surplus (Deficit), for the year	<u>(105,134)</u>	<u>978,282</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		400,178
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(105,134)	578,104
Budgeted Surplus (Deficit), for the year	<u>(105,134)</u>	<u>978,282</u>

School District No. 20 (Kootenay-Columbia)

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

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	38,972,106	38,410,794
Operating - Tangible Capital Assets Purchased	477,500	1,219,255
Special Purpose Funds - Total Expense	4,471,209	4,513,817
Special Purpose Funds - Tangible Capital Assets Purchased	177,366	177,366
Capital Fund - Total Expense	3,370,000	3,367,167
Capital Fund - Tangible Capital Assets Purchased from Local Capital		310,000
Total Budget Bylaw Amount	47,468,181	47,998,399

Approved by the Board

Signature of the Chairperson of the Board of Education

June 1/18
 Date Signed

Signature of the Superintendent

June 1/18
 Date Signed

Signature of the Secretary Treasurer

June 1 2018
 Date Signed

School District No. 20 (Kootenay-Columbia)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(330,179)	(338,283)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(654,866)	(1,396,621)
From Local Capital		(310,000)
From Deferred Capital Revenue	(759,114)	(717,858)
From Deferred Capital Revenue (SEP - School Enhancement Program)	(1,182,453)	(912,807)
From Deferred Capital Revenue (Bus Projects)	(653,270)	
From Deferred Capital Revenue (MOE Released Restricted)	(124,693)	(124,693)
Total Acquisition of Tangible Capital Assets	(3,374,396)	(3,461,979)
Amortization of Tangible Capital Assets	3,370,000	3,367,167
Total Effect of change in Tangible Capital Assets	(4,396)	(94,812)
Acquisitions of Prepaid Expenses	(70,000)	(70,000)
Use of Prepaid Expenses	70,000	75,268
	-	5,268
(Increase) Decrease in Net Financial Assets (Debt)	(334,575)	(427,827)

School District No. 20 (Kootenay-Columbia)

Schedule 2

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	38,909,049	38,134,051
Other	124,950	238,135
Other Revenue	70,600	161,514
Rentals and Leases	89,962	89,962
Investment Income	80,000	90,000
Total Revenue	<u>39,274,561</u>	<u>38,713,662</u>
Expenses		
Instruction	30,786,752	30,132,556
District Administration	1,774,867	1,847,255
Operations and Maintenance	5,011,840	4,969,436
Transportation and Housing	1,398,647	1,461,547
Total Expense	<u>38,972,106</u>	<u>38,410,794</u>
Net Revenue (Expense)	<u>302,455</u>	<u>302,868</u>
Budgeted Prior Year Surplus Appropriation	<u>225,045</u>	<u>1,316,565</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(477,500)	(1,219,255)
Local Capital	(50,000)	
Total Net Transfers	<u>(527,500)</u>	<u>(1,219,255)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>400,178</u>

School District No. 20 (Kootenay-Columbia)

Schedule 2A

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	37,772,001	37,284,603
Other Ministry of Education Grants		
Pay Equity	248,239	248,239
Transportation Supplement	242,977	242,977
Return of Administrative Savings		178,204
Carbon Tax Grant	40,000	40,000
NGN Self Provisioned	91,020	113,775
Provincial exam Scoring Grant		9,174
1718 Skills Training Support (Shoulder Tappers Grant)		17,079
Operating Grant adjusted for updated enrolment projections	514,812	
Total Provincial Grants - Ministry of Education	38,909,049	38,134,051
Provincial Grants - Other	124,950	238,135
Other Revenues		
Other School District/Education Authorities	25,600	73,632
Miscellaneous		
Cultural Fees	12,000	22,953
KCTU Pro D Contribution	8,000	8,000
BCSSA Grant-Early Learning Regional Sessions		5,400
Tire Stewardship Grant	20,000	20,000
RDKB		5,000
Sale of surplus vehicles/equipment		15,214
Other Miscellaneous	5,000	11,315
Total Other Revenue	70,600	161,514
Rentals and Leases	89,962	89,962
Investment Income	80,000	90,000
Total Operating Revenue	39,274,561	38,713,662

School District No. 20 (Kootenay-Columbia)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	16,767,483	16,307,285
Principals and Vice Principals	2,072,902	1,927,446
Educational Assistants	2,604,587	2,210,021
Support Staff	3,871,405	3,776,406
Other Professionals	1,410,607	1,372,555
Substitutes	1,420,000	1,464,000
Total Salaries	<u>28,146,984</u>	<u>27,057,713</u>
Employee Benefits	<u>6,677,750</u>	<u>6,326,255</u>
Total Salaries and Benefits	<u>34,824,734</u>	<u>33,383,968</u>
Services and Supplies		
Services	751,031	791,584
Student Transportation	75,600	110,784
Professional Development and Travel	520,483	1,027,323
Rentals and Leases	69,660	69,660
Dues and Fees	43,961	41,961
Insurance	133,600	137,900
Supplies	1,437,538	1,774,920
Utilities	1,115,499	1,072,694
Total Services and Supplies	<u>4,147,372</u>	<u>5,026,826</u>
Total Operating Expense	<u>38,972,106</u>	<u>38,410,794</u>

School District No. 20 (Kootenay-Columbia)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	14,687,294	543,183		415,646	64,860	1,000,000	16,710,983
1.03 Career Programs	80,400						80,400
1.07 Library Services	342,986			125,949		15,000	483,935
1.08 Counselling	397,417						397,417
1.10 Special Education	1,178,986		2,412,681	37,042	125,004	145,000	3,898,713
1.30 English Language Learning							-
1.31 Aboriginal Education	80,400		191,906	10,730	25,000	15,000	323,036
1.41 School Administration		1,529,719		217,079		20,000	1,766,798
1.61 Continuing Education							-
1.64 Other							-
Total Function 1	16,767,483	2,072,902	2,604,587	806,446	214,864	1,195,000	23,661,282
4 District Administration							
4.11 Educational Administration					308,792		308,792
4.40 School District Governance					107,460		107,460
4.41 Business Administration				197,533	462,271		659,804
Total Function 4	-	-	-	197,533	878,523	-	1,076,056
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				46,796	232,323		279,119
5.50 Maintenance Operations				1,996,938		160,000	2,156,938
5.52 Maintenance of Grounds				152,197			152,197
5.56 Utilities							-
Total Function 5	-	-	-	2,195,931	232,323	160,000	2,588,254
7 Transportation and Housing							
7.41 Transportation and Housing Administration				42,821	84,897		127,718
7.70 Student Transportation				628,674		65,000	693,674
Total Function 7	-	-	-	671,495	84,897	65,000	821,392
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,767,483	2,072,902	2,604,587	3,871,405	1,410,607	1,420,000	28,146,984

School District No. 20 (Kootenay-Columbia)
 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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,710,983	3,858,750	20,569,733	1,221,156	21,790,889	21,543,549
1.03 Career Programs	80,400	21,000	101,400	40,000	141,400	191,751
1.07 Library Services	483,935	121,000	604,935	13,000	617,935	602,273
1.08 Counselling	397,417	100,000	497,417	2,000	499,417	481,805
1.10 Special Education	3,898,713	1,014,000	4,912,713	118,300	5,031,013	4,477,249
1.30 English Language Learning	-	-	-	1,000	1,000	10,886
1.31 Aboriginal Education	323,036	77,000	400,036	104,264	504,300	596,382
1.41 School Administration	1,766,798	407,000	2,173,798	-	2,173,798	2,144,532
1.61 Continuing Education	-	-	-	-	-	39,044
1.64 Other	-	-	-	27,000	27,000	45,085
Total Function 1	23,661,282	5,598,750	29,260,032	1,526,720	30,786,752	30,132,556
4 District Administration						
4.11 Educational Administration	308,792	71,000	379,792	98,028	477,820	585,057
4.40 School District Governance	107,460	2,000	109,460	84,300	193,760	176,039
4.41 Business Administration	659,804	152,000	811,804	291,483	1,103,287	1,086,159
Total Function 4	1,076,056	225,000	1,301,056	473,811	1,774,867	1,847,255
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	279,119	65,000	344,119	138,583	482,702	437,492
5.50 Maintenance Operations	2,156,938	540,000	2,696,938	447,504	3,144,442	3,136,198
5.52 Maintenance of Grounds	152,197	38,000	190,197	79,000	269,197	265,885
5.56 Utilities	-	-	-	1,115,499	1,115,499	1,129,861
Total Function 5	2,588,254	643,000	3,231,254	1,780,586	5,011,840	4,969,436
7 Transportation and Housing						
7.41 Transportation and Housing Administration	127,718	30,000	157,718	2,850	160,568	165,484
7.70 Student Transportation	693,674	181,000	874,674	363,405	1,238,079	1,296,063
Total Function 7	821,392	211,000	1,032,392	366,255	1,398,647	1,461,547
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,146,984	6,677,750	34,824,734	4,147,372	38,972,106	38,410,794

School District No. 20 (Kootenay-Columbia)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,783,575	3,833,983
Other Revenue	861,000	850,000
Investment Income	4,000	7,200
Total Revenue	4,648,575	4,691,183
Expenses		
Instruction	4,372,707	4,390,315
District Administration	82,000	82,000
Operations and Maintenance	16,502	41,502
Total Expense	4,471,209	4,513,817
Net Revenue (Expense)	177,366	177,366
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(177,366)	(177,366)
Total Net Transfers	(177,366)	(177,366)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 20 (Kootenay-Columbia)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	119,983	685,266	8,353	-	-	-	99,391
Add: Restricted Grants									
Provincial Grants - Ministry of Education	193,868	146,394	-	-	128,000	17,150	81,562	672,601	103,109
Other Investment Income	-	-	4,000	850,000	-	-	-	-	-
	193,868	146,394	4,000	850,000	128,000	17,150	81,562	672,601	103,109
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	108,983	685,266	8,353	-	-	-	-
Revenues	193,868	146,394	11,000	850,000	128,000	17,150	81,562	672,601	202,500
Provincial Grants - Ministry of Education			11,000	850,000					
Other Revenue			4,000						
Investment Income			15,000						
	193,868	146,394	15,000	850,000	128,000	17,150	81,562	672,601	202,500
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					16,100			140,700	82,000
Educational Assistants		121,995						185,867	30,000
Support Staff								97,735	50,000
Other Professionals								5,636	
Substitutes							16,100	429,938	162,000
Employee Benefits		24,399							
Services and Supplies	16,502		15,000	850,000	128,000	17,150	4,025	105,478	40,500
	16,502	146,394	15,000	850,000	128,000	17,150	61,437	137,185	202,500
Net Revenue (Expense) before Interfund Transfers	177,366	-	-	-	-	-	-	-	-
Interfund Transfers	(177,366)								
Tangible Capital Assets Purchased	(177,366)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 20 (Kootenay-Columbia)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$
Deferred Revenue, beginning of year	262,855	1,175,848
Add: Restricted Grants		
Provincial Grants - Ministry of Education	2,078,645	3,421,329
Other	850,000	850,000
Investment Income	4,000	4,000
	<u>2,078,645</u>	<u>4,275,329</u>
Less: Allocated to Revenue	2,341,500	4,648,575
Deferred Revenue, end of year	<u>-</u>	<u>802,602</u>
Revenues		
Provincial Grants - Ministry of Education	2,341,500	3,783,575
Other Revenue	861,000	861,000
Investment Income	4,000	4,000
	<u>2,341,500</u>	<u>4,648,575</u>
Expenses		
Salaries		
Teachers	1,768,800	1,925,600
Principals and Vice Principals	82,000	82,000
Educational Assistants	307,862	307,862
Support Staff	127,735	127,735
Other Professionals	50,000	50,000
Substitutes	104,400	110,036
	<u>1,873,200</u>	<u>2,603,233</u>
Employee Benefits	468,300	642,702
Services and Supplies	1,225,274	1,225,274
	<u>2,341,500</u>	<u>4,471,209</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>177,366</u>
Interfund Transfers		
Tangible Capital Assets Purchased	-	(177,366)
	<u>-</u>	<u>(177,366)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 20 (Kootenay-Columbia)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Investment Income		10,000	10,000	8,200
Amortization of Deferred Capital Revenue	2,550,000		2,550,000	2,540,450
Total Revenue	2,550,000	10,000	2,560,000	2,548,650
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,050,000		3,050,000	3,048,088
Transportation and Housing	320,000		320,000	319,079
Total Expense	3,370,000	-	3,370,000	3,367,167
Net Revenue (Expense)	(820,000)	10,000	(810,000)	(818,517)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	654,866		654,866	1,396,621
Local Capital		50,000	50,000	
Total Net Transfers	654,866	50,000	704,866	1,396,621
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(165,134)	60,000	(105,134)	578,104