

Annual Budget

School District No. 20 (Kootenay-Columbia)

June 30, 2013

School District No. 20 (Kootenay-Columbia)

June 30, 2013

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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. 20 (KOOTENAY-COLUMBIA) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2012/2013 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 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$41,915,798 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 30th DAY OF APRIL, 2012;

READ A SECOND TIME THE 30th DAY OF APRIL, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 4th DAY OF MAY, 2012;



(Corporate Seal)

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 2012/2013, adopted by the Board the 4 DAY OF May, 2012.

Secretary Treasurer

School District No. 20 (Kootenay-Columbia)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,913.293	3,928.250
Adult	6.000	20.375
Other	-	-
Total Ministry Operating Grant Funded FTE's	<u>3,919.293</u>	<u>3,948.625</u>
Revenue	\$	\$
Provincial Grants		
Ministry of Education	37,330,156	36,572,847
Other	49,291	49,291
Tuition	98,700	151,800
Other Revenue	1,200,000	224,011
Rentals and Leases	87,463	80,875
Investment Income	47,331	57,182
Amortization of Deferred Capital Revenue	2,488,054	
Total Revenue	<u>41,300,995</u>	<u>37,136,006</u>
Expense		
Instruction	30,893,545	29,877,669
District Administration	1,233,440	1,354,639
Operations and Maintenance	5,048,968	5,224,417
Transportation and Housing	1,329,581	1,156,610
Amortization of Capital Assets	3,113,188	
Total Expense	<u>41,618,722</u>	<u>37,613,335</u>
Net Revenue (Expense)	<u>(317,727)</u>	<u>(477,329)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)		477,329
Budgeted Surplus (Deficit), for the year	<u>(317,727)</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(317,727)	
Budgeted Surplus (Deficit), for the year	<u>(317,727)</u>	<u>-</u>

School District No. 20 (Kootenay-Columbia)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	36,136,032	37,613,335
Operating - Capital Assets Purchased	65,000	
Special Purpose Funds - Total Expense	2,369,502	
Special Purpose Funds - Capital Assets Purchased	232,076	
Capital Fund - Total Expense	3,113,188	
Total Budget Bylaw Amount	41,915,798	37,613,335

Approved by the Board

_____ Signature of the Chairperson of the Board of Education	May 4 2012 Date Signed
_____ Signature of the Superintendent	May 4 2012 Date Signed
_____ Signature of the Secretary/Treasurer	May 4 2012 Date Signed

School District No. 20 (Kootenay-Columbia)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013
	Annual Budget
	\$
Surplus (Deficit) for the year	<u>(317,727)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(297,076)
From Deferred Capital Revenue	<u>(1,186,174)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,483,250)</u>
Amortization of Tangible Capital Assets	<u>3,113,188</u>
Total Effect of change in Tangible Capital Assets	<u>1,629,938</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1,312,211</u></u>

School District No. 20 (Kootenay-Columbia)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	35,735,578	36,572,847
Other	49,291	49,291
Tuition	98,700	151,800
Other Revenue	200,000	224,011
Rentals and Leases	87,463	80,875
Investment Income	30,000	57,182
Total Revenue	36,201,032	37,136,006
Expense		
Instruction	28,524,043	29,877,669
District Administration	1,233,440	1,354,639
Operations and Maintenance	5,048,968	5,224,417
Transportation and Housing	1,329,581	1,156,610
Total Expense	36,136,032	37,613,335
Net Revenue (Expense)	65,000	(477,329)
Budgeted Prior Year Surplus Appropriation		477,329
Net Transfers (to) from other funds		
Capital Assets Purchased	(65,000)	-
Total Net Transfers	(65,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 20 (Kootenay-Columbia)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	35,478,643	36,077,562
Other Ministry of Education Grants		
Pay Equity	248,239	256,275
FSA Scoring	7,200	7,200
Provincial Exam Marking	1,496	1,496
OLEP		84,776
Strong Start		128,000
Ready Set Learn		17,150
Education Guarantee		388
Total Provincial Grants - Ministry of Education	<u>35,735,578</u>	<u>36,572,847</u>
Provincial Grants - Other	<u>49,291</u>	<u>49,291</u>
Tuition		
Offshore Tuition Fees	98,700	151,800
Total Tuition	<u>98,700</u>	<u>151,800</u>
Other Revenue		
Other School District/Education Authorities	87,000	77,000
Miscellaneous		
KCTU (ProD)	8,000	8,000
Bussing Fees	32,000	4,000
Career Ed. Society (SSA)	20,000	20,000
Cultural Arts	12,000	19,352
Carbon Offset Credit	35,000	35,000
Miscellaneous	6,000	14,000
CE skills Centre	-	46,659
Total Other Revenue	<u>200,000</u>	<u>224,011</u>
Rentals and Leases	<u>87,463</u>	<u>80,875</u>
Investment Income	<u>30,000</u>	<u>57,182</u>
Total Operating Revenue	<u><u>36,201,032</u></u>	<u><u>37,136,006</u></u>

School District No. 20 (Kootenay-Columbia)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,488,293	16,687,396
Principals and Vice Principals	1,815,532	1,992,055
Educational Assistants	1,643,333	1,471,617
Support Staff	3,807,648	3,958,200
Other Professionals	1,387,162	1,313,900
Substitutes	1,517,601	1,116,777
Total Salaries	25,659,569	26,539,945
Employee Benefits	6,137,584	6,156,967
Total Salaries and Benefits	31,797,153	32,696,912
Services and Supplies		
Services	529,596	687,232
Student Transportation	119,192	120,430
Professional Development and Travel	474,297	711,804
Rentals and Leases	108,663	108,663
Dues and Fees	40,710	35,800
Insurance	136,950	123,771
Supplies	1,930,999	2,129,287
Utilities	998,472	999,436
Total Services and Supplies	4,338,879	4,916,423
Total Operating Expense	36,136,032	37,613,335

School District No. 20 (Kootenay-Columbia)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	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	13,210,684	485,554		415,960	139,806	1,097,601	15,349,605
1.03 Career Programs	46,443						46,443
1.07 Library Services	352,814			134,833			487,647
1.08 Counselling	471,469						471,469
1.10 Special Education	1,326,503	100,762	1,376,124		238,505	130,000	3,171,894
1.30 English Language Learning							-
1.31 Aboriginal Education	80,380		267,209		5,805		353,394
1.41 School Administration		1,209,087		415,959	116,089	60,000	1,801,135
1.61 Continuing Education							-
1.62 Off Shore Students		20,129					20,129
1.64 Other							-
Total Function 1	15,488,293	1,815,532	1,643,333	966,752	500,205	1,287,601	21,701,716
4 District Administration							
4.11 Educational Administration					181,128		181,128
4.40 School District Governance					98,679		98,679
4.41 Business Administration					424,470		424,470
Total Function 4	-	-	-	-	704,277	-	704,277
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				39,826	162,913		202,739
5.50 Maintenance Operations				2,017,822		150,000	2,167,822
5.52 Maintenance of Grounds				92,435			92,435
5.56 Utilities							-
Total Function 5	-	-	-	2,150,083	162,913	150,000	2,462,996
7 Transportation and Housing							
7.41 Transportation and Housing Administration				39,826	19,767		59,593
7.70 Student Transportation				650,987		80,000	730,987
Total Function 7	-	-	-	690,813	19,767	80,000	790,580
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,488,293	1,815,532	1,643,333	3,807,648	1,387,162	1,517,601	25,659,569

School District No. 20 (Kootenay-Columbia)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	15,349,605	3,590,877	18,940,482	1,437,199	20,377,681	21,696,867
1.03 Career Programs	46,443	10,682	57,125	-	57,125	30,755
1.07 Library Services	487,647	112,159	599,806	-	599,806	810,084
1.08 Counselling	471,469	108,438	579,907	2,000	581,907	499,876
1.10 Special Education	3,171,894	792,974	3,964,868	108,000	4,072,868	3,699,247
1.30 English Language Learning	-	-	-	1,000	1,000	19,836
1.31 Aboriginal Education	353,394	95,651	449,045	4,515	453,560	497,353
1.41 School Administration	1,801,135	414,261	2,215,396	24,000	2,239,396	2,491,517
1.61 Continuing Education	-	-	-	-	-	78,482
1.62 Off Shore Students	20,129	4,630	24,759	73,941	98,700	-
1.64 Other	-	-	-	42,000	42,000	53,652
Total Function 1	21,701,716	5,129,672	26,831,388	1,692,655	28,524,043	29,877,669
4 District Administration						
4.11 Educational Administration	181,128	41,659	222,787	99,230	322,017	337,806
4.40 School District Governance	98,679	22,696	121,375	82,450	203,825	195,172
4.41 Business Administration	424,470	97,628	522,098	185,500	707,598	821,661
Total Function 4	704,277	161,983	866,260	367,180	1,233,440	1,354,639
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	202,739	52,712	255,451	131,960	387,411	384,514
5.50 Maintenance Operations	2,167,822	563,633	2,731,455	710,202	3,441,657	3,583,705
5.52 Maintenance of Grounds	92,435	24,033	116,468	122,000	238,468	256,762
5.56 Utilities	-	-	-	981,432	981,432	999,436
Total Function 5	2,462,996	640,378	3,103,374	1,945,594	5,048,968	5,224,417
7 Transportation and Housing						
7.41 Transportation and Housing Administration	59,593	15,494	75,087	75,087	75,087	74,033
7.70 Student Transportation	730,987	190,057	921,044	333,450	1,254,494	1,082,577
Total Function 7	790,580	205,551	996,131	333,450	1,329,581	1,156,610
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	25,659,569	6,137,584	31,797,153	4,338,879	36,136,032	37,613,335

School District No. 20 (Kootenay-Columbia)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2013

Schedule 3

	2013
	Annual Budget
	\$
Revenue	
Provincial Grants	
Ministry of Education	1,594,578
Other Revenue	1,000,000
Investment Income	7,000
Total Revenue	<u>2,601,578</u>
Expense	
Instruction	2,369,502
Total Expense	<u>2,369,502</u>
Net Revenue (Expense)	<u>232,076</u>
Net Transfers (to) from other funds	
Capital Assets Purchased	(232,076)
Total Net Transfers	<u>(232,076)</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 20 (Kootenay-Columbia)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Scholarships
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	15,000	500,000	-	10,000	25,433	50,000	175,000
Deferred Revenue, beginning of year, as restated	-	-	15,000	500,000	-	10,000	25,433	50,000	175,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	232,076	455,880	-	1,000,000	128,000	17,150	59,343	647,790	7,000
Other									
Less: Allocated to Revenue	232,076	455,880	-	1,000,000	128,000	17,150	59,343	647,790	7,000
Deferred Revenue, end of year	-	-	10,000	500,000	128,000	10,000	84,776	671,696	175,000
								26,094	175,000
Revenue	232,076	455,880	5,000	1,000,000	128,000	17,150	84,776	671,696	7,000
Provincial Grants - Ministry of Education									
Other Revenue									
Investment Income									
Expense									
Salaries									
Teachers									
Educational Assistants									
Support Staff									
Substitutes									
Employee Benefits									
Services and Supplies		455,880	5,000	1,000,000	128,000	17,150	42,460	197,850	7,000
Scholarships									
Net Revenue (Expense) before Interfund Transfers	232,076	455,880	5,000	1,000,000	128,000	17,150	84,776	671,696	7,000
Interfund Transfers									
Capital Assets Purchased	(232,076)								
Net Revenue (Expense)	(232,076)	455,880	5,000	1,000,000	128,000	17,150	84,776	671,696	7,000

School District No. 20 (Kootenay-Columbia)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2013

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	775,433
Deferred Revenue, beginning of year, as restated	<u>775,433</u>
Add: Restricted Grants	
Provincial Grants - Ministry of Education	1,540,239
Other	1,007,000
	<u>2,547,239</u>
Less: Allocated to Revenue	
Deferred Revenue, end of year	<u>721,094</u>
Revenue	
Provincial Grants - Ministry of Education	1,594,578
Other Revenue	1,000,000
Investment Income	<u>7,000</u>
	<u>2,601,578</u>
Expense	
Salaries	
Teachers	210,661
Educational Assistants	130,949
Support Staff	71,059
Substitutes	<u>4,540</u>
	<u>417,209</u>
Employee Benefits	98,953
Services and Supplies	1,846,340
Scholarships	<u>7,000</u>
	<u>2,369,502</u>
Net Revenue (Expense) before Interfund Transfers	<u>232,076</u>
Interfund Transfers	
Capital Assets Purchased	<u>(232,076)</u>
	<u>(232,076)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 20 (Kootenay-Columbia)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

Schedule 4

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Investment Income		10,331	10,331
Amortization of Deferred Capital Revenue	2,488,054		2,488,054
Total Revenue	2,488,054	10,331	2,498,385
Expense			
Amortization of Capital Assets	3,113,188		3,113,188
Total Expense	3,113,188	-	3,113,188
Net Revenue (Expense)	(625,134)	10,331	(614,803)
Net Transfers (to) from other funds			
Capital Assets Purchased	297,076		297,076
Total Net Transfers	297,076	-	297,076
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	(328,058)	10,331	(317,727)