

Annual Budget

**School District No. 20 (Kootenay-Columbia)**

June 30, 2015

# School District No. 20 (Kootenay-Columbia)

June 30, 2015

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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 2014/2015 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 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$40,847,276 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 28th DAY OF APRIL, 2014;

READ A SECOND TIME THE 28th DAY OF APRIL, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 2nd DAY OF MAY, 2014;

(Corporate Seal)

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 20 (Kootenay-Columbia) Annual Budget Bylaw 2014/2015, adopted by the Board the 2nd DAY OF MAY, 2014.

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Secretary Treasurer

# School District No. 20 (Kootenay-Columbia)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,786.436	3,784.250
Adult	8.625	8.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,795.061</b>	<b>3,792.875</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	36,295,552	36,695,761
Other	89,629	89,041
Tuition		38,380
Other Revenue	968,693	1,160,371
Rentals and Leases	56,562	92,252
Investment Income	71,000	79,500
Gain (Loss) on Disposal of Tangible Capital Assets		63,165
Amortization of Deferred Capital Revenue	2,552,266	2,538,985
<b>Total Revenue</b>	<b>40,033,702</b>	<b>40,757,455</b>
<b>Expenses</b>		
Instruction	29,715,104	30,806,305
District Administration	1,419,385	1,579,657
Operations and Maintenance	7,593,952	7,537,975
Transportation and Housing	1,709,052	1,691,516
<b>Total Expense</b>	<b>40,437,493</b>	<b>41,615,453</b>
<b>Net Revenue (Expense)</b>	<b>(403,791)</b>	<b>(857,998)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>100,000</b>	<b>1,005,345</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(303,791)</b>	<b>147,347</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(303,791)	147,347
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(303,791)</b>	<b>147,347</b>

# School District No. 20 (Kootenay-Columbia)

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	34,797,649	36,140,007
Operating - Tangible Capital Assets Purchased	274,500	617,788
Special Purpose Funds - Total Expense	2,360,004	2,271,251
Special Purpose Funds - Tangible Capital Assets Purchased	135,283	99,104
Capital Fund - Total Expense	3,279,840	3,204,195
<b>Total Budget Bylaw Amount</b>	<b>40,847,276</b>	<b>42,332,345</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

5/7/14  
Date Signed

Signature of the Superintendent

5/7/14  
Date Signed

Signature of the Secretary/Treasurer

May 7 2014  
Date Signed

# School District No. 20 (Kootenay-Columbia)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(403,791)</b>	<b>(857,998)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(409,783)	(716,892)
From Local Capital		(205,000)
From Deferred Capital Revenue	(1,066,533)	(1,200,337)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,476,316)</b>	<b>(2,122,229)</b>
Amortization of Tangible Capital Assets	3,279,840	3,204,195
Net carrying value of Tangible Capital Assets disposed of		181,835
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,803,524</b>	<b>1,263,801</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>1,399,733</b>	<b>405,803</b>

# School District No. 20 (Kootenay-Columbia)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	34,713,265	35,238,406
Other	89,629	89,041
Tuition		38,380
Other Revenue	62,693	254,371
Rentals and Leases	56,562	92,252
Investment Income	50,000	40,000
<b>Total Revenue</b>	<b>34,972,149</b>	<b>35,752,450</b>
<b>Expenses</b>		
Instruction	27,490,383	28,634,158
District Administration	1,419,385	1,579,657
Operations and Maintenance	4,508,133	4,537,930
Transportation and Housing	1,379,748	1,388,262
<b>Total Expense</b>	<b>34,797,649</b>	<b>36,140,007</b>
<b>Net Revenue (Expense)</b>	<b>174,500</b>	<b>(387,557)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>100,000</b>	<b>1,005,345</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(274,500)	(617,788)
<b>Total Net Transfers</b>	<b>(274,500)</b>	<b>(617,788)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 20 (Kootenay-Columbia)**

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	34,421,330	34,946,471
Other Ministry of Education Grants		
Pay Equity	248,239	248,239
FSA Scoring	7,200	7,200
Provincial Exam Marking	1,496	1,496
Carbon Tax Offset Credit	35,000	35,000
<b>Total Provincial Grants - Ministry of Education</b>	<u>34,713,265</u>	<u>35,238,406</u>
<b>Provincial Grants - Other</b>	<u>89,629</u>	<u>89,041</u>
<b>Tuition</b>		
International Program Tuition Fees	-	38,380
<b>Total Tuition</b>	<u>-</u>	<u>38,380</u>
<b>Other Revenues</b>		
Other School District/Education Authorities		147,600
Miscellaneous		
KCTU (Pro D)	8,000	8,000
Career Ed. Society (SSA)	25,000	25,000
Cultural Arts	12,000	21,188
RBC Foundation	-	16,000
Fieldhouse Cost Recoveries	17,693	
Miscellaneous	-	36,583
<b>Total Other Revenue</b>	<u>62,693</u>	<u>254,371</u>
<b>Rentals and Leases</b>	<u>56,562</u>	<u>92,252</u>
<b>Investment Income</b>	<u>50,000</u>	<u>40,000</u>
<b>Total Operating Revenue</b>	<u>34,972,149</u>	<u>35,752,450</u>



**School District No. 20 (Kootenay-Columbia)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	15,414,278	15,877,326
Principals and Vice Principals	1,660,341	1,547,498
Educational Assistants	1,686,426	1,719,745
Support Staff	3,604,307	3,679,131
Other Professionals	1,087,919	1,227,992
Substitutes	1,439,225	1,439,225
<b>Total Salaries</b>	<b>24,892,496</b>	<b>25,490,917</b>
<b>Employee Benefits</b>	<b>6,225,330</b>	<b>6,356,620</b>
<b>Total Salaries and Benefits</b>	<b>31,117,826</b>	<b>31,847,537</b>
<b>Services and Supplies</b>		
Services	532,099	589,854
Student Transportation	116,442	119,192
Professional Development and Travel	499,305	589,894
Rentals and Leases	82,200	95,200
Dues and Fees	41,385	41,385
Insurance	147,900	147,900
Supplies	1,360,492	1,808,573
Utilities	900,000	900,472
<b>Total Services and Supplies</b>	<b>3,679,823</b>	<b>4,292,470</b>
<b>Total Operating Expense</b>	<b>34,797,649</b>	<b>36,140,007</b>

# School District No. 20 (Kootenay-Columbia)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	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	13,430,173	191,600		304,995	129,628	1,060,000	15,116,396
1.03 Career Programs	38,150						38,150
1.07 Library Services	323,512			118,969		10,000	452,481
1.08 Counselling	435,978						435,978
1.10 Special Education	1,186,465	112,843	1,437,843			135,000	2,872,151
1.30 English Language Learning							
1.31 Aboriginal Education			248,583		11,713	15,000	275,296
1.41 School Administration		1,355,898		304,996		19,225	1,680,119
1.64 Other							
<b>Total Function 1</b>	<b>15,414,278</b>	<b>1,660,341</b>	<b>1,686,426</b>	<b>728,960</b>	<b>141,341</b>	<b>1,239,225</b>	<b>20,870,571</b>
<b>4 District Administration</b>							
4.11 Educational Administration				99,021			99,021
4.40 School District Governance				99,870			99,870
4.41 Business Administration				145,351	488,434		633,785
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,351</b>	<b>687,325</b>	<b>-</b>	<b>832,676</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				40,891	179,253		220,144
5.50 Maintenance Operations				1,876,475		150,000	2,026,475
5.52 Maintenance of Grounds				143,582			143,582
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,060,948</b>	<b>179,253</b>	<b>150,000</b>	<b>2,390,201</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				20,446	80,000		100,446
7.70 Student Transportation				648,602		50,000	698,602
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>669,048</b>	<b>80,000</b>	<b>50,000</b>	<b>799,048</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>15,414,278</b>	<b>1,660,341</b>	<b>1,686,426</b>	<b>3,604,307</b>	<b>1,087,919</b>	<b>1,439,225</b>	<b>24,892,496</b>

**School District No. 20 (Kootenay-Columbia)**  
 Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	15,116,396	3,750,000	18,866,396	1,198,065	20,064,461	21,257,808
1.03 Career Programs	38,150	9,500	47,650	25,000	72,650	95,301
1.07 Library Services	452,481	113,000	565,481	2,000	565,481	578,044
1.08 Counselling	435,978	108,855	544,833	2,000	546,833	515,602
1.10 Special Education	2,872,151	764,000	3,636,151	88,300	3,724,451	3,310,568
1.30 English Language Learning	-	-	-	1,000	1,000	1,000
1.31 Aboriginal Education	275,296	65,074	340,370	11,030	351,400	331,112
1.41 School Administration	1,680,119	419,000	2,099,119	21,200	2,120,319	2,316,193
1.64 Other	-	-	-	43,788	43,788	228,530
<b>Total Function 1</b>	<b>20,870,571</b>	<b>5,229,429</b>	<b>26,100,000</b>	<b>1,390,383</b>	<b>27,490,383</b>	<b>28,634,158</b>
<b>4 District Administration</b>						
4.11 Educational Administration	99,021	19,800	118,821	92,688	211,509	371,754
4.40 School District Governance	99,870	1,501	101,371	99,300	200,671	197,300
4.41 Business Administration	633,785	158,400	792,185	215,020	1,007,205	1,010,603
<b>Total Function 4</b>	<b>832,676</b>	<b>179,701</b>	<b>1,012,377</b>	<b>407,008</b>	<b>1,419,385</b>	<b>1,579,657</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	220,144	44,000	264,144	126,350	390,494	396,622
5.50 Maintenance Operations	2,026,475	506,600	2,533,075	426,082	2,959,157	3,001,270
5.52 Maintenance of Grounds	143,582	35,900	179,482	79,000	258,482	239,566
5.56 Utilities	-	-	-	900,000	900,000	900,472
<b>Total Function 5</b>	<b>2,390,201</b>	<b>586,500</b>	<b>2,976,701</b>	<b>1,531,432</b>	<b>4,508,133</b>	<b>4,537,930</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	100,446	20,100	120,546	1,350	121,896	139,515
7.70 Student Transportation	698,602	209,600	908,202	349,650	1,257,852	1,248,747
<b>Total Function 7</b>	<b>799,048</b>	<b>229,700</b>	<b>1,028,748</b>	<b>351,000</b>	<b>1,379,748</b>	<b>1,388,262</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>24,892,496</b>	<b>6,225,330</b>	<b>31,117,826</b>	<b>3,679,823</b>	<b>34,797,649</b>	<b>36,140,007</b>

# School District No. 20 (Kootenay-Columbia)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,582,287	1,457,355
Other Revenue	906,000	906,000
Investment Income	7,000	7,000
<b>Total Revenue</b>	<u>2,495,287</u>	<u>2,370,355</u>
<b>Expenses</b>		
Instruction	2,224,721	2,172,147
Operations and Maintenance	135,283	99,104
<b>Total Expense</b>	<u>2,360,004</u>	<u>2,271,251</u>
<b>Net Revenue (Expense)</b>	<u>135,283</u>	<u>99,104</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(135,283)	(99,104)
<b>Total Net Transfers</b>	<u>(135,283)</u>	<u>(99,104)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 20 (Kootenay-Columbia)**

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	10,000	160,000	640,000	7,500	-	30,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	135,283	562,502	3,790			128,000	17,150	81,562	647,790
Other				7,000	900,000				
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	135,283	562,502	10,000	13,000	900,000	128,000	17,150	81,562	647,790
	-	-	3,790	154,000	640,000	7,500	-	30,000	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	135,283	562,502	10,000			128,000	17,150	81,562	647,790
Other Revenue				6,000	900,000				
Investment Income				7,000					
<b>Expenses</b>									
Salaries									
Teachers		392,114							148,788
Educational Assistants		62,922							152,356
Support Staff		455,036							74,231
Employee Benefits									375,375
Services and Supplies		107,466							8,933
TBD by Schools									36,896
<b>Net Revenue (Expense) before Interfund Transfers</b>									
Interfund Transfers									
Tangible Capital Assets Purchased	(135,283)								
<b>Net Revenue (Expense)</b>									
	(135,283)								

# School District No. 20 (Kootenay-Columbia)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2015

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>847,500</b>
<b>Add:</b>	
Restricted Grants	
Provincial Grants - Ministry of Education	1,576,077
Other	900,000
Investment Income	7,000
	<u>2,483,077</u>
<b>Less: Allocated to Revenue</b>	<b>2,495,287</b>
<b>Deferred Revenue, end of year</b>	<b>835,290</b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	1,582,287
Other Revenue	906,000
Investment Income	7,000
	<u>2,495,287</u>
<b>Expenses</b>	
Salaries	
Teachers	576,635
Educational Assistants	215,278
Support Staff	74,231
	<u>866,144</u>
Employee Benefits	210,454
Services and Supplies	1,191,046
TBD by Schools	92,360
	<u>2,360,004</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>135,283</b>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	(135,283)
	<u>(135,283)</u>
<b>Net Revenue (Expense)</b>	<b>-</b>

# School District No. 20 (Kootenay-Columbia)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2015

	2015 Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		14,000	14,000	32,500
Gain (Loss) on Disposal of Tangible Capital Assets			-	63,165
Amortization of Deferred Capital Revenue	2,552,266		2,552,266	2,538,985
<b>Total Revenue</b>	<b>2,552,266</b>	<b>14,000</b>	<b>2,566,266</b>	<b>2,634,650</b>
<b>Expenses</b>				
Operations and Maintenance			-	
Transportation and Housing			-	
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,950,536		2,950,536	2,900,941
Transportation and Housing	329,304		329,304	303,254
<b>Total Expense</b>	<b>3,279,840</b>	<b>-</b>	<b>3,279,840</b>	<b>3,204,195</b>
<b>Net Revenue (Expense)</b>	<b>(727,574)</b>	<b>14,000</b>	<b>(713,574)</b>	<b>(569,545)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	409,783		409,783	716,892
<b>Total Net Transfers</b>	<b>409,783</b>	<b>-</b>	<b>409,783</b>	<b>716,892</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>(317,791)</b>	<b>14,000</b>	<b>(303,791)</b>	<b>147,347</b>