

Annual Budget

**School District No. 05 (Southeast Kootenay)**

June 30, 2022

# School District No. 05 (Southeast Kootenay)

June 30, 2022

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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. 05 (SOUTHEAST KOOTENAY) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 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. 05 (Southeast Kootenay) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$75,772,587 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 15th DAY OF JUNE, 2021;

READ A SECOND TIME THE 15th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF JUNE, 2021;

( Corporate Seal )

  
\_\_\_\_\_  
Chairperson of the Board

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 05 (Southeast Kootenay) Annual Budget Bylaw 2021/2022, adopted by the Board the 15th DAY OF JUNE, 2021.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 05 (Southeast Kootenay)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022




	2022 Annual Budget	2021 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,792,000	5,697,000
Adult	2,500	3,625
Other	49,000	158,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,843,500</b>	<b>5,858,625</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	70,366,221	69,074,870
Other	168,164	100,164
Other Revenue	1,399,423	1,182,403
Rentals and Leases	200,000	200,000
Investment Income	27,500	32,500
Amortization of Deferred Capital Revenue	2,875,518	2,856,382
<b>Total Revenue</b>	<b>75,036,826</b>	<b>73,446,319</b>
<b>Expenses</b>		
Instruction	59,057,978	57,955,878
District Administration	2,473,606	2,342,318
Operations and Maintenance	11,140,769	10,588,917
Transportation and Housing	2,075,648	1,988,745
<b>Total Expense</b>	<b>74,748,001</b>	<b>72,875,858</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>288,825</b>	<b>570,461</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	288,825	570,461
<b>Budgeted Surplus (Deficit), for the year</b>	<b>288,825</b>	<b>570,461</b>

# School District No. 05 (Southeast Kootenay)

Annual Budget - Revenue and Expense  
 Year Ended June 30, 2022

	2022 Annual Budget	2021 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	66,630,234	64,994,634
Operating - Tangible Capital Assets Purchased	258,965	
Special Purpose Funds - Total Expense	4,503,988	4,472,182
Special Purpose Funds - Tangible Capital Assets Purchased	365,621	415,621
Capital Fund - Total Expense	3,613,779	3,409,042
Capital Fund - Tangible Capital Assets Purchased from Local Capital	400,000	1,100,000
<b>Total Budget Bylaw Amount</b>	<u>75,772,587</u>	<u>74,391,479</u>

**Approved by the Board**

 Signature of the Chairperson of the Board of Education	June 15, 2021 Date Signed
 Signature of the Superintendent	June 15, 2021 Date Signed
 Signature of the Secretary Treasurer	June 15, 2021 Date Signed

# School District No. 05 (Southeast Kootenay)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>288,825</b>	570,461
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(624,586)	(415,621)
From Local Capital	(400,000)	(1,100,000)
From Deferred Capital Revenue	(7,491,719)	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(8,516,305)</b>	(1,515,621)
Amortization of Tangible Capital Assets	3,613,779	3,409,042
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(4,902,526)</b>	1,893,421
Acquisitions of Prepaid Expenses	(187,573)	(401,221)
Use of Prepaid Expenses	187,573	401,221
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(4,613,701)</b>	2,463,882

# School District No. 05 (Southeast Kootenay)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	66,447,276	65,187,150
Other	68,000	
Other Revenue	548,923	282,484
Rentals and Leases	200,000	200,000
Investment Income	25,000	25,000
<b>Total Revenue</b>	<u>67,289,199</u>	<u>65,694,634</u>
<b>Expenses</b>		
Instruction	54,585,990	53,515,696
District Administration	2,441,606	2,310,318
Operations and Maintenance	7,526,990	7,179,875
Transportation and Housing	2,075,648	1,988,745
<b>Total Expense</b>	<u>66,630,234</u>	<u>64,994,634</u>
<b>Net Revenue (Expense)</b>	<u>658,965</u>	<u>700,000</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(258,965)	
Local Capital	(400,000)	(700,000)
<b>Total Net Transfers</b>	<u>(658,965)</u>	<u>(700,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 05 (Southeast Kootenay)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Annual Budget	2021 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	64,575,124	65,373,362
ISC/LEA Recovery	(259,603)	(245,484)
Other Ministry of Education Grants		
Pay Equity	457,171	457,171
Funding for Graduated Adults	22,638	
Student Transportation Fund	361,459	361,459
Support Staff Benefits Grant	103,274	52,993
Enrollment/Other Adjustments	1,179,026	(888,538)
Foundation Skills Assessment	8,187	8,187
ITA		68,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>66,447,276</b>	<b>65,187,150</b>
<b>Provincial Grants - Other</b>	<b>68,000</b>	
<b>Tuition</b>		
International and Out of Province Students		-
<b>Total Tuition</b>	<b>-</b>	<b>-</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	252,320	
Funding from First Nations	259,603	245,484
Miscellaneous		
Miscellaneous	10,000	10,000
Health Promoting Schools	27,000	27,000
<b>Total Other Revenue</b>	<b>548,923</b>	<b>282,484</b>
<b>Rentals and Leases</b>	<b>200,000</b>	<b>200,000</b>
<b>Investment Income</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Operating Revenue</b>	<b>67,289,199</b>	<b>65,694,634</b>



**School District No. 05 (Southeast Kootenay)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022	2021
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	27,020,924	28,213,647
Principals and Vice Principals	4,410,970	3,822,001
Educational Assistants	5,256,622	5,154,182
Support Staff	6,277,494	4,585,525
Other Professionals	2,101,671	3,057,970
Substitutes	1,997,353	1,795,360
<b>Total Salaries</b>	<u>47,065,034</u>	<u>46,628,685</u>
<b>Employee Benefits</b>	<u>11,774,349</u>	<u>11,629,416</u>
<b>Total Salaries and Benefits</b>	<u>58,839,383</u>	<u>58,258,101</u>
<b>Services and Supplies</b>		
Services	1,911,641	1,257,516
Student Transportation	137,708	158,116
Professional Development and Travel	859,457	875,225
Rentals and Leases	84,200	78,200
Dues and Fees	66,400	63,900
Insurance	161,300	155,600
Supplies	3,260,145	2,862,976
Utilities	1,310,000	1,285,000
<b>Total Services and Supplies</b>	<u>7,790,851</u>	<u>6,736,533</u>
<b>Total Operating Expense</b>	<u>66,630,234</u>	<u>64,994,634</u>

## School District No. 05 (Southeast Kootenay)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	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	21,584,831	1,173,779		372,934	88,879	1,093,206	24,313,629
1.03 Career Programs							-
1.07 Library Services	724,884			116,926		33,164	874,974
1.08 Counselling	994,057					33,849	1,027,906
1.10 Special Education	3,512,600	132,058	4,576,555	19,988	584,696	573,528	9,399,425
1.30 English Language Learning	118,482						118,482
1.31 Indigenous Education	86,070	92,094	680,067		105,083	2,088	965,402
1.41 School Administration		2,882,575		1,011,596		124,599	4,018,770
<b>Total Function 1</b>	<b>27,020,924</b>	<b>4,280,506</b>	<b>5,256,622</b>	<b>1,521,444</b>	<b>778,658</b>	<b>1,860,434</b>	<b>40,718,588</b>
<b>4 District Administration</b>							
4.11 Educational Administration		130,464			212,389	25,000	367,853
4.40 School District Governance					138,474		138,474
4.41 Business Administration				275,185	795,237	6,346	1,076,768
<b>Total Function 4</b>	<b>-</b>	<b>130,464</b>	<b>-</b>	<b>275,185</b>	<b>1,146,100</b>	<b>31,346</b>	<b>1,583,095</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				66,867	121,611	691	189,169
5.50 Maintenance Operations				3,186,035		75,947	3,261,982
5.52 Maintenance of Grounds				142,845		1,700	144,545
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,395,747</b>	<b>121,611</b>	<b>78,338</b>	<b>3,595,696</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					55,302		55,302
7.70 Student Transportation				1,085,118		27,235	1,112,353
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,085,118</b>	<b>55,302</b>	<b>27,235</b>	<b>1,167,655</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>27,020,924</b>	<b>4,410,970</b>	<b>5,256,622</b>	<b>6,277,494</b>	<b>2,101,671</b>	<b>1,997,353</b>	<b>47,065,034</b>

## School District No. 05 (Southeast Kootenay)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	24,313,629	5,759,871	30,073,500	2,614,720	32,688,220	34,326,024
1.03 Career Programs	-	-	-	79,987	79,987	-
1.07 Library Services	874,974	216,823	1,091,797	116,158	1,207,955	896,430
1.08 Counselling	1,027,906	241,325	1,269,231	3,000	1,272,231	1,213,311
1.10 Special Education	9,399,425	2,612,251	12,011,676	379,170	12,390,846	11,241,085
1.30 English Language Learning	118,482	33,418	151,900	7,300	159,200	155,700
1.31 Indigenous Education	965,402	264,280	1,229,682	394,788	1,624,470	1,590,000
1.41 School Administration	4,018,770	1,000,783	5,019,553	143,528	5,163,081	4,093,146
<b>Total Function 1</b>	<b>40,718,588</b>	<b>10,128,751</b>	<b>50,847,339</b>	<b>3,738,651</b>	<b>54,585,990</b>	<b>53,515,696</b>
<b>4 District Administration</b>						
4.11 Educational Administration	367,853	71,183	439,036	128,500	567,536	554,028
4.40 School District Governance	138,474	1,200	139,674	117,200	256,874	253,154
4.41 Business Administration	1,076,768	242,728	1,319,496	297,700	1,617,196	1,503,136
<b>Total Function 4</b>	<b>1,583,095</b>	<b>315,111</b>	<b>1,898,206</b>	<b>543,400</b>	<b>2,441,606</b>	<b>2,310,318</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	189,169	46,505	235,674	128,700	364,374	355,134
5.50 Maintenance Operations	3,261,982	878,201	4,140,183	1,308,700	5,448,883	5,155,400
5.52 Maintenance of Grounds	144,545	40,188	184,733	219,000	403,733	384,341
5.56 Utilities	-	-	-	1,310,000	1,310,000	1,285,000
<b>Total Function 5</b>	<b>3,595,696</b>	<b>964,894</b>	<b>4,560,590</b>	<b>2,966,400</b>	<b>7,526,990</b>	<b>7,179,875</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	55,302	12,294	67,596	7,200	74,796	73,309
7.70 Student Transportation	1,112,353	353,299	1,465,652	535,200	2,000,852	1,915,436
<b>Total Function 7</b>	<b>1,167,655</b>	<b>365,593</b>	<b>1,533,248</b>	<b>542,400</b>	<b>2,075,648</b>	<b>1,988,745</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>47,065,034</b>	<b>11,774,349</b>	<b>58,839,383</b>	<b>7,790,851</b>	<b>66,630,234</b>	<b>64,994,634</b>

# School District No. 05 (Southeast Kootenay)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022	2021
	Annual Budget	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	3,918,945	3,887,720
Other	100,164	100,164
Other Revenue	850,500	899,919
<b>Total Revenue</b>	<b>4,869,609</b>	<b>4,887,803</b>
<b>Expenses</b>		
Instruction	4,471,988	4,440,182
District Administration	32,000	32,000
<b>Total Expense</b>	<b>4,503,988</b>	<b>4,472,182</b>
<b>Net Revenue (Expense)</b>	<b>365,621</b>	<b>415,621</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(365,621)	(415,621)
<b>Total Net Transfers</b>	<b>(365,621)</b>	<b>(415,621)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 05 (Southeast Kootenay)**

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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	100,000		782,189	1,442,778		16,996			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	286,997	224,832			128,000		140,602	379,598	148,845
Provincial Grants - Other			23,500	825,000					
Other									
	286,997	224,832	23,500	825,000	128,000	-	140,602	379,598	148,845
Less: Allocated to Revenue	386,997	224,832	23,500	825,000	128,000	-	140,602	379,598	148,845
Deferred Revenue, end of year	-	-	782,189	1,442,778	-	16,996	-	-	-
Revenues									
Provincial Grants - Ministry of Education	386,997	224,832			128,000		140,602	379,598	148,845
Provincial Grants - Other			23,500	825,000					
Other Revenue									
	386,997	224,832	23,500	825,000	128,000	-	140,602	379,598	148,845
Expenses									
Salaries									
Teachers							31,560		
Educational Assistants		163,773					39,802	270,518	
Support Staff									36,352
Other Professionals									
Substitutes		5,727					1,575	11,223	1,310
	-	169,500	-	-	-	-	72,937	281,741	37,662
Employee Benefits		55,332					23,222	80,223	10,726
Services and Supplies	21,376		23,500	825,000	128,000		44,443	17,634	100,457
	21,376	224,832	23,500	825,000	128,000	-	140,602	379,598	148,845
Net Revenue (Expense) before Interfund Transfers	365,621	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(365,621)								
	(365,621)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

**School District No. 05 (Southeast Kootenay)**

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

Schedule 3A

	Classroom Enhancement Fund - Staffing	MCF Programs	Clear Sky Summit	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				2,341,963
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education	2,510,071			3,818,945
Provincial Grants - Other		100,164		100,164
Other			2,000	850,500
	2,510,071	100,164	2,000	4,769,609
<b>Less:</b> Allocated to Revenue	2,510,071	100,164	2,000	4,869,609
<b>Deferred Revenue, end of year</b>	-	-	-	2,241,963
<b>Revenues</b>				
Provincial Grants - Ministry of Education	2,510,071			3,918,945
Provincial Grants - Other		100,164		100,164
Other Revenue			2,000	850,500
	2,510,071	100,164	2,000	4,869,609
<b>Expenses</b>				
Salaries				
Teachers	1,944,438			1,975,998
Educational Assistants				474,093
Support Staff				36,352
Other Professionals		71,415		71,415
Substitutes	82,831			102,666
	2,027,269	71,415	-	2,660,524
Employee Benefits	482,802	19,564		671,869
Services and Supplies		9,185	2,000	1,171,595
	2,510,071	100,164	2,000	4,503,988
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	365,621
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased				(365,621)
	-	-	-	(365,621)
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 05 (Southeast Kootenay)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		2,500	2,500	7,500
Amortization of Deferred Capital Revenue	2,875,518		2,875,518	2,856,382
<b>Total Revenue</b>	<b>2,875,518</b>	<b>2,500</b>	<b>2,878,018</b>	<b>2,863,882</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,613,779		3,613,779	3,409,042
<b>Total Expense</b>	<b>3,613,779</b>	<b>-</b>	<b>3,613,779</b>	<b>3,409,042</b>
<b>Net Revenue (Expense)</b>	<b>(738,261)</b>	<b>2,500</b>	<b>(735,761)</b>	<b>(545,160)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	624,586		624,586	415,621
Local Capital		400,000	400,000	700,000
<b>Total Net Transfers</b>	<b>624,586</b>	<b>400,000</b>	<b>1,024,586</b>	<b>1,115,621</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	400,000	(400,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>400,000</b>	<b>(400,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>286,325</b>	<b>2,500</b>	<b>288,825</b>	<b>570,461</b>