

Annual Budget

School District No. 05 (Southeast Kootenay)

June 30, 2020

School District No. 05 (Southeast Kootenay)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$72,981,783 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 14th DAY OF MAY, 2019;

READ A SECOND TIME THE 14th DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF JUNE, 2019;

(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 2019/2020, adopted by the Board the 11th DAY OF JUNE, 2019.


Secretary Treasurer

School District No. 05 (Southeast Kootenay)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,466,000	5,440,000
Adult	3,625	
Other	115,000	
Total Ministry Operating Grant Funded FTE's	5,584,625	5,440,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	65,308,750	61,792,345
Other	116,228	108,164
Tuition	519,610	368,701
Other Revenue	2,678,003	2,782,506
Rentals and Leases	200,000	200,000
Investment Income	48,965	76,000
Amortization of Deferred Capital Revenue	2,843,589	2,830,062
Total Revenue	71,715,145	68,157,778
Expenses		
Instruction	57,170,371	53,944,635
District Administration	2,199,930	2,143,382
Operations and Maintenance	9,975,599	10,038,217
Transportation and Housing	1,823,316	1,868,618
Total Expense	71,169,216	67,994,852
Budgeted Surplus (Deficit), for the year	545,929	162,926
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	545,929	162,926
Budgeted Surplus (Deficit), for the year	545,929	162,926

School District No. 05 (Southeast Kootenay)



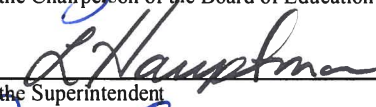


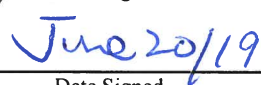
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	61,875,944	58,206,470
Special Purpose Funds - Total Expense	5,918,045	6,244,148
Special Purpose Funds - Tangible Capital Assets Purchased	362,567	365,098
Capital Fund - Total Expense	3,375,227	3,544,234
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,450,000	750,000
Total Budget Bylaw Amount	72,981,783	69,109,950

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. 05 (Southeast Kootenay)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Annual Budget \$
Surplus (Deficit) for the year	<u>545,929</u>	<u>162,926</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(362,567)	(365,098)
From Local Capital	(1,450,000)	(750,000)
Total Acquisition of Tangible Capital Assets	<u>(1,812,567)</u>	<u>(1,115,098)</u>
Amortization of Tangible Capital Assets	<u>3,375,227</u>	<u>3,544,234</u>
Total Effect of change in Tangible Capital Assets	<u>1,562,660</u>	<u>2,429,136</u>
Acquisitions of Prepaid Expenses	(436,549)	(298,456)
Use of Prepaid Expenses	<u>436,549</u>	<u>298,456</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,108,589</u></u>	<u><u>2,592,062</u></u>

School District No. 05 (Southeast Kootenay)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020	2019
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	61,461,085	57,743,074
Tuition	519,610	368,701
Other Revenue	361,284	354,695
Rentals and Leases	200,000	200,000
Investment Income	33,965	40,000
Total Revenue	62,575,944	58,706,470
Expenses		
Instruction	51,284,326	47,734,487
District Administration	2,167,930	2,109,382
Operations and Maintenance	6,600,372	6,493,983
Transportation and Housing	1,823,316	1,868,618
Total Expense	61,875,944	58,206,470
Net Revenue (Expense)	700,000	500,000
Net Transfers (to) from other funds		
Local Capital	(700,000)	(500,000)
Total Net Transfers	(700,000)	(500,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 05 (Southeast Kootenay)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	60,068,590	57,377,679
DISC/LEA Recovery	(245,484)	(238,495)
Other Ministry of Education Grants		
Pay Equity	457,171	457,171
Transportation Supplement	361,459	361,459
Carbon Tax Grant	80,000	80,000
Enrollment/Other Adjustments	204,478	(447,733)
BCPSEA Benefit Reserve		100,000
Support Staff Funding EHB	52,993	52,993
Employer Health Tax	473,691	
Found Skills Assessment	8,187	
Total Provincial Grants - Ministry of Education	61,461,085	57,743,074
Tuition		
International and Out of Province Students	519,610	368,701
Total Tuition	519,610	368,701
Other Revenues		
LEA/Direct Funding from First Nations	245,484	238,495
Miscellaneous		
Miscellaneous	10,000	10,000
Health Promoting Schools	27,000	27,000
ITA	68,000	68,000
Art Starts	10,800	11,200
Total Other Revenue	361,284	354,695
Rentals and Leases	200,000	200,000
Investment Income	33,965	40,000
Total Operating Revenue	62,575,944	58,706,470

School District No. 05 (Southeast Kootenay)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020	2019
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	25,435,826	24,094,448
Principals and Vice Principals	4,202,108	4,227,326
Educational Assistants	4,658,529	4,106,354
Support Staff	5,445,230	5,330,329
Other Professionals	1,896,323	1,829,603
Substitutes	2,000,238	1,806,971
Total Salaries	<u>43,638,254</u>	<u>41,395,031</u>
Employee Benefits	<u>10,737,091</u>	<u>10,260,385</u>
Total Salaries and Benefits	<u>54,375,345</u>	<u>51,655,416</u>
Services and Supplies		
Services	1,986,783	1,815,828
Student Transportation	137,292	90,300
Professional Development and Travel	741,739	651,764
Rentals and Leases	69,150	68,950
Dues and Fees	61,900	61,900
Insurance	151,600	153,900
Supplies	3,078,531	2,607,412
Utilities	1,273,604	1,101,000
Total Services and Supplies	<u>7,500,599</u>	<u>6,551,054</u>
Total Operating Expense	<u>61,875,944</u>	<u>58,206,470</u>

School District No. 05 (Southeast Kootenay)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	20,698,181	1,127,271		342,083	91,850	1,103,344	23,362,729
1.03 Career Programs	80,564					3,432	83,996
1.07 Library Services	694,220			110,200		65,010	869,430
1.08 Counselling	860,019					36,638	896,657
1.10 Special Education	2,990,053	125,187	4,069,799	18,848	510,001	532,714	8,246,602
1.30 English Language Learning	112,789					4,805	117,594
1.31 Aboriginal Education		77,169	588,730		97,943		763,842
1.41 School Administration		2,741,294		927,198		114,813	3,783,305
1.61 Continuing Education							-
Total Function 1	25,435,826	4,070,921	4,658,529	1,398,329	699,794	1,860,756	38,124,155
4 District Administration							
4.11 Educational Administration		131,187			216,050	40,000	387,237
4.40 School District Governance					133,090		133,090
4.41 Business Administration				210,977	673,627	6,299	890,903
Total Function 4	-	131,187	-	210,977	1,022,767	46,299	1,411,230
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				63,037	119,460	651	183,148
5.50 Maintenance Operations				2,669,654		68,792	2,738,446
5.52 Maintenance of Grounds				135,567			135,567
5.56 Utilities							-
Total Function 5	-	-	-	2,868,258	119,460	69,443	3,057,161
7 Transportation and Housing							
7.41 Transportation and Housing Administration					54,302		54,302
7.70 Student Transportation				967,666		23,740	991,406
Total Function 7	-	-	-	967,666	54,302	23,740	1,045,708
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,435,826	4,202,108	4,658,529	5,445,230	1,896,323	2,000,238	43,638,254

School District No. 05 (Southeast Kootenay)
 Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	23,362,729	5,468,323	28,831,052	2,563,674	31,394,726	30,180,358
1.03 Career Programs	83,996	20,004	104,000	78,576	182,576	183,062
1.07 Library Services	869,430	175,527	1,044,957	107,290	1,152,247	1,074,328
1.08 Counselling	896,657	213,543	1,110,200	3,000	1,113,200	1,098,202
1.10 Special Education	8,246,602	2,280,634	10,527,236	569,371	11,096,607	9,473,569
1.30 English Language Learning	117,594	28,006	145,600	7,300	152,900	110,300
1.31 Aboriginal Education	763,842	220,419	984,261	407,628	1,391,889	1,168,500
1.41 School Administration	3,783,305	913,536	4,696,841	103,340	4,800,181	4,446,168
1.61 Continuing Education	-	-	-	-	-	-
Total Function 1	38,124,155	9,319,992	47,444,147	3,840,179	51,284,326	47,734,487
4 District Administration						
4.11 Educational Administration	387,237	49,486	436,723	120,000	556,723	506,300
4.40 School District Governance	133,090	1,120	134,210	108,200	242,410	259,897
4.41 Business Administration	890,903	208,494	1,099,397	269,400	1,368,797	1,343,185
Total Function 4	1,411,230	259,100	1,670,330	497,600	2,167,930	2,109,382
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	183,148	41,831	224,979	124,000	348,979	340,971
5.50 Maintenance Operations	2,738,446	749,190	3,487,636	1,133,466	4,621,102	4,475,012
5.52 Maintenance of Grounds	135,567	38,120	173,687	183,000	356,687	353,038
5.56 Utilities	-	-	-	1,273,604	1,273,604	1,324,962
Total Function 5	3,057,161	829,141	3,886,302	2,714,070	6,600,372	6,493,983
7 Transportation and Housing						
7.41 Transportation and Housing Administration	54,302	10,434	64,736	7,200	71,936	70,019
7.70 Student Transportation	991,406	318,424	1,309,830	441,550	1,751,380	1,798,599
Total Function 7	1,045,708	328,858	1,374,566	448,750	1,823,316	1,868,618
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,638,254	10,737,091	54,375,345	7,500,599	61,875,944	58,206,470

School District No. 05 (Southeast Kootenay)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

	2020	2019
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,847,665	4,049,271
Other	116,228	108,164
Other Revenue	2,316,719	2,427,811
Investment Income		24,000
Total Revenue	6,280,612	6,609,246
Expenses		
Instruction	5,886,045	6,210,148
District Administration	32,000	34,000
Total Expense	5,918,045	6,244,148
Net Revenue (Expense)	362,567	365,098
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(362,567)	(365,098)
Total Net Transfers	(362,567)	(365,098)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 05 (Southeast Kootenay)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	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	100,000		6,977	802,985	1,172,566		7,021		34,450
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	286,997	225,410				128,000		140,602	361,913
Provincial Grants - Other				22,700	2,447,930	128,000		140,602	361,913
Other	286,997	225,410		22,700	2,447,930	128,000		140,602	361,913
Less: Allocated to Revenue	386,997	225,410	6,977	30,000	2,268,719	128,000	7,021	140,602	396,363
Deferred Revenue, end of year	-	-	-	795,685	1,351,777	-	-	-	-
Revenues	386,997	225,410	6,977			128,000	7,021	140,602	396,363
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue	386,997	225,410	6,977	30,000	2,268,719	128,000	7,021	140,602	396,363
Expenses									
Salaries									
Teachers									
Educational Assistants								31,560	
Support Staff		164,195						39,802	238,829
Other Professionals									
Substitutes		5,742						1,575	8,354
Employee Benefits		169,937						72,937	247,183
Services and Supplies	24,430	55,473	6,977	30,000	2,268,719	128,000	7,021	23,222	70,824
Tangible Capital Assets Purchased	24,430	225,410	6,977	30,000	2,268,719	128,000	7,021	44,443	78,356
Net Revenue (Expense) before Interfund Transfers	362,567	-	-	-	-	-	-	-	-
Interfund Transfers	(362,567)								
Tangible Capital Assets Purchased	(362,567)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 05 (Southeast Kootenay)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	MCF Programs	Attendance Support	Clear Sky Summit	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	16,064	16,000	-	2,156,063
Add:						
Restricted Grants						
Provincial Grants - Ministry of Education	170,939	2,385,356				3,699,217
Provincial Grants - Other			100,164		2,000	100,164
Other						2,472,630
	170,939	2,385,356	100,164	-	2,000	6,272,011
Less: Allocated to Revenue						
Deferred Revenue, end of year	170,939	2,385,356	116,228	16,000	2,000	6,280,612
	-	-	-	-	-	2,147,462
Revenues						
Provincial Grants - Ministry of Education	170,939	2,385,356				3,847,665
Provincial Grants - Other			116,228			116,228
Other Revenue	170,939	2,385,356	116,228	16,000	2,000	2,316,719
	170,939	2,385,356	116,228	16,000	2,000	6,280,612
Expenses						
Salaries						
Teachers		1,847,828				1,879,388
Educational Assistants						442,826
Support Staff	36,352					36,352
Other Professionals			82,868			82,868
Substitutes	1,310	78,716				95,697
	37,662	1,926,544	82,868	-	-	2,537,131
Employee Benefits	10,726	458,812	22,677			641,734
Services and Supplies	122,551		10,683	16,000	2,000	2,739,180
	170,939	2,385,356	116,228	16,000	2,000	5,918,045
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	362,567
Interfund Transfers						
Tangible Capital Assets Purchased						(362,567)
	-	-	-	-	-	(362,567)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 05 (Southeast Kootenay)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		15,000	15,000	12,000
Amortization of Deferred Capital Revenue	2,843,589		2,843,589	2,830,062
Total Revenue	2,843,589	15,000	2,858,589	2,842,062
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,375,227		3,375,227	3,544,234
Total Expense	3,375,227	-	3,375,227	3,544,234
Net Revenue (Expense)	(531,638)	15,000	(516,638)	(702,172)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	362,567		362,567	365,098
Local Capital		700,000	700,000	500,000
Total Net Transfers	362,567	700,000	1,062,567	865,098
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,450,000	(1,450,000)	-	
Total Other Adjustments to Fund Balances	1,450,000	(1,450,000)	-	
Budgeted Surplus (Deficit), for the year	1,280,929	(735,000)	545,929	162,926