

Budget Meeting

April 3 2017

Annual Budget - Draft # 2

School District No. 20 (Kootenay-Columbia)

June 30, 2018

School District No. 20 (Kootenay-Columbia)

June 30, 2018

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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$44,957,559 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 24th DAY OF APRIL, 2017;

READ A SECOND TIME THE 24th DAY OF APRIL, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF APRIL, 2017;

(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 2017/2018, adopted by the Board the 28th DAY OF APRIL, 2017.

Secretary Treasurer

School District No. 20 (Kootenay-Columbia)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,848,299	3,855,000
Adult	2,000	2,625
Other	2,000	2,000
Total Ministry Operating Grant Funded FTE's	3,852,299	3,859,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	39,921,356	38,013,168
Other	59,041	154,841
Tuition		6,000
Other Revenue	975,000	997,331
Rentals and Leases	89,962	89,962
Investment Income	97,200	80,500
Amortization of Deferred Capital Revenue	2,530,500	2,504,673
Total Revenue	43,673,059	41,846,475
Expenses		
Instruction	35,534,205	31,442,316
District Administration	1,279,293	1,578,336
Operations and Maintenance	6,152,754	7,898,291
Transportation and Housing	1,355,191	1,681,496
Total Expense	44,321,443	42,600,439
Net Revenue (Expense)	(648,384)	(753,964)
Budgeted Allocation (Retirement) of Surplus (Deficit)	225,000	623,334
Budgeted Surplus (Deficit), for the year	(423,384)	(130,630)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(423,384)	(130,630)
Budgeted Surplus (Deficit), for the year	(423,384)	(130,630)

School District No. 20 (Kootenay-Columbia)

Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	37,321,566	36,627,591
Operating - Tangible Capital Assets Purchased	208,750	534,821
Special Purpose Funds - Total Expense	3,649,877	2,626,861
Special Purpose Funds - Tangible Capital Assets Purchased	177,366	160,863
Capital Fund - Total Expense	3,350,000	3,345,987
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	
Total Budget Bylaw Amount	<u>44,957,559</u>	<u>43,296,123</u>

Approved by the Board

DRAFT

Signature _____ Chairperson of the Board of Education _____ Date Signed _____

Signature _____ Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 20 (Kootenay-Columbia)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(648,384)</u>	<u>(753,964)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(386,116)	(695,684)
From Local Capital	(250,000)	
From Deferred Capital Revenue	(717,858)	(500,279)
From Deferred Capital Revenue (School Enhancement)	(1,225,807)	(964,905)
From Deferred Capital Revenue (MOE Bus Replacement)		(92,416)
From Deferred Capital Revenue (MOE Released Restricted)	(124,693)	(124,693)
Total Acquisition of Tangible Capital Assets	<u>(2,704,474)</u>	<u>(2,377,977)</u>
Amortization of Tangible Capital Assets	<u>3,350,000</u>	<u>3,345,987</u>
Total Effect of change in Tangible Capital Assets	<u>645,526</u>	<u>968,010</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(2,858)</u>	<u>214,046</u>

School District No. 20 (Kootenay-Columbia)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	36,951,313	36,080,944
Other	59,041	154,841
Tuition		6,000
Other Revenue	125,000	147,331
Rentals and Leases	89,962	89,962
Investment Income	80,000	60,000
Total Revenue	<u>37,305,316</u>	<u>36,539,078</u>
Expenses		
Instruction	31,900,830	28,864,962
District Administration	1,279,293	1,578,336
Operations and Maintenance	3,086,252	4,792,760
Transportation and Housing	1,055,191	1,391,533
Total Expense	<u>37,321,566</u>	<u>36,627,591</u>
Net Revenue (Expense)	<u>(16,250)</u>	<u>(88,513)</u>
Budgeted Prior Year Surplus Appropriation	<u>225,000</u>	<u>623,334</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(208,750)	(534,821)
Total Net Transfers	<u>(208,750)</u>	<u>(534,821)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 20 (Kootenay-Columbia)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	36,164,126	35,345,837
Other Ministry of Education Grants		
Pay Equity	248,239	248,239
Transportation Supplement	242,977	242,977
Carbon Tax Grant	40,000	35,000
Return of Administrative Savings	178,204	178,204
Education Plan Supplement	76,780	
Provincial Exam Scoring Grant	987	987
FSA Scoring Grant		7,200
Skills Training Access Support		5,000
Skills Training Support Agreement		17,500
Total Provincial Grants - Ministry of Education	36,951,313	36,080,944
Provincial Grants - Other	59,041	154,841
Tuition		
International and Out of Province Students		6,000
Total Tuition	-	6,000
Other Revenues		
Other School District/Education Authorities	60,000	60,000
Miscellaneous		
KCTU Pro D Grant	8,000	8,000
Cultural Arts Grant and Student Fees	12,000	22,508
Tire Stewardship Grant	40,000	21,290
Canadian Education Association (Innovation Award)		10,000
Rural Education Action Plan (Rural eMentoring BC)		7,000
Other Miscellaneous	5,000	18,533
Total Other Revenue	125,000	147,331
Rentals and Leases	89,962	89,962
Investment Income	80,000	60,000
Total Operating Revenue	37,305,316	36,539,078

School District No. 20 (Kootenay-Columbia)

Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	16,898,799	15,977,029
Principals and Vice Principals	1,704,975	1,672,228
Educational Assistants	1,968,080	1,956,501
Support Staff	3,719,645	3,655,557
Other Professionals	1,367,555	1,278,907
Substitutes	1,450,000	1,457,188
Total Salaries	<u>27,109,054</u>	<u>25,997,410</u>
Employee Benefits	<u>6,367,000</u>	<u>6,078,950</u>
Total Salaries and Benefits	<u>33,476,054</u>	<u>32,076,360</u>
Services and Supplies		
Services	557,881	807,960
Student Transportation	95,600	106,100
Professional Development and Travel	481,762	614,129
Rentals and Leases	69,660	69,660
Dues and Fees	41,961	41,891
Insurance	137,900	137,900
Supplies	1,388,054	1,690,897
Utilities	1,072,694	1,082,694
Total Services and Supplies	<u>3,845,512</u>	<u>4,551,231</u>
Total Operating Expense	<u>37,321,566</u>	<u>36,627,591</u>

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School District No. 20 (Kootenay-Columbia)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	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	15,282,169			387,455	64,860	1,030,000	16,764,484
1.03 Career Programs	78,860						78,860
1.07 Library Services	315,440			125,427		15,000	455,867
1.08 Counselling	315,440						315,440
1.10 Special Education	788,600		1,780,339	40,385	123,948	145,000	2,878,272
1.30 English Language Learning	7,886						7,886
1.31 Aboriginal Education	78,860	1,704,975	187,741	208,692	6,197	15,000	287,798
1.41 School Administration						20,000	1,933,667
1.61 Continuing Education	31,544						31,544
1.64 Other							
Total Function 1	16,898,799	1,704,975	1,968,080	761,959	195,005	1,225,000	22,753,818
4 District Administration							
4.11 Educational Administration					316,288		316,288
4.40 School District Governance					104,739		104,739
4.41 Business Administration				154,280	482,486		636,766
Total Function 4	-	-	-	154,280	903,513	-	1,057,793
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				42,201	184,140		226,341
5.50 Maintenance Operations				1,934,526		160,000	2,094,526
5.52 Maintenance of Grounds				149,385			149,385
5.56 Utilities							
Total Function 5	-	-	-	2,126,112	184,140	160,000	2,470,252
7 Transportation and Housing							
7.41 Transportation and Housing Administration				42,201	84,897		127,098
7.70 Student Transportation				635,093		65,000	700,093
Total Function 7	-	-	-	677,294	84,897	65,000	827,191
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,898,799	1,704,975	1,968,080	3,719,645	1,367,555	1,450,000	27,109,054

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School District No. 20 (Kootenay-Columbia)
 Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,764,484	3,856,000	20,620,484	3,845,512	24,465,996	20,595,905
1.03 Career Programs	78,860	18,500	97,360	(104,422)	(7,062)	179,585
1.07 Library Services	455,867	110,000	565,867		565,867	576,841
1.08 Counselling	315,440	72,500	387,940		387,940	483,164
1.10 Special Education	2,878,272	720,000	3,598,272		3,598,272	4,319,030
1.30 English Language Learning	7,886	2,000	9,886		9,886	10,714
1.31 Aboriginal Education	287,798	70,000	357,798	104,422	462,220	514,387
1.41 School Administration	1,933,667	445,000	2,378,667		2,378,667	2,129,382
1.61 Continuing Education	31,544	1,500	39,044		39,044	38,954
1.64 Other	-	-	-		-	17,000
Total Function 1	22,753,848	5,301,500	28,055,348	3,845,512	31,900,830	28,864,962
4 District Administration						
4.11 Educational Administration	316,288	73,000	389,288		389,288	483,225
4.40 School District Governance	104,739	2,000	106,739		106,739	173,588
4.41 Business Administration	636,766	146,500	783,266		783,266	921,523
Total Function 4	1,057,793	221,500	1,279,293		1,279,293	1,578,336
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	280,841		280,841		280,841	402,552
5.50 Maintenance Operations	2,094,526	524,000	2,618,526		2,618,526	3,045,180
5.52 Maintenance of Grounds	149,385	37,500	186,885		186,885	262,334
5.56 Utilities	-	-	-		-	1,082,694
Total Function 5	2,470,252	616,000	3,086,252		3,086,252	4,792,760
7 Transportation and Housing						
7.41 Transportation and Housing Administration	127,098	32,000	159,098		159,098	158,515
7.70 Student Transportation	700,093	196,000	896,093		896,093	1,233,018
Total Function 7	827,191	228,000	1,055,191		1,055,191	1,391,533
9 Debt Services						
Total Function 9						
Total Functions 1 - 9	27,109,054	6,367,000	33,476,054	3,845,512	37,321,566	36,627,591

holding

280,341

54,500

524,000

37,500

616,000

159,098

896,093

1,055,191

School District No. 20 (Kootenay-Columbia)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,970,043	1,932,224
Other Revenue	850,000	850,000
Investment Income	7,200	5,500
Total Revenue	3,827,243	2,787,724
Expenses		
Instruction	3,633,375	2,577,354
Operations and Maintenance	16,502	49,507
Total Expense	3,649,877	2,626,861
Net Revenue (Expense)	177,366	160,863
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(177,366)	(160,863)
Total Net Transfers	(177,366)	(160,863)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 20 (Kootenay-Columbia)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	126,870	25,000	687,594	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	193,868	144,948	-	-	-	840,000	128,000	17,150	81,562
Other	-	-	-	4,700	-	2,500	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue	-	-	-	14,700	25,000	842,500	128,000	17,150	81,562
Deferred Revenue, end of year	-	-	-	116,870	-	687,594	-	-	-
Revenues	193,868	144,948	-	10,000	25,000	840,000	128,000	17,150	81,562
Provincial Grants - Ministry of Education									
Other Revenue				4,700		2,500			
Investment Income									
Expenses									
Salaries									
Teachers									
Educational Assistants		115,958							23,015
Support Staff									
Substitutes									
Employee Benefits	16,502								
Services and Supplies	16,502	144,948		14,700	25,000	842,500	128,000	17,150	81,562
Net Revenue (Expense) before Interfund Transfers	177,366	-	-	-	-	-	-	-	-
Interfund Transfers									
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, 2018

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	41,191	-	-	880,655
Add: Restricted Grants					
Provincial Grants - Ministry of Education	667,710	-	-	1,670,614	2,903,852
Other	-	-	-	-	840,000
Investment Income	667,710	-	-	1,670,614	3,751,052
Less: Allocated to Revenue					
Deferred Revenue, end of year	-	41,191	-	1,670,614	3,827,243
Revenues					
Provincial Grants - Ministry of Education	667,710	41,191	-	1,670,614	2,970,043
Other Revenue	-	-	-	-	850,000
Investment Income	667,710	41,191	-	1,670,614	7,200
Expenses					
Salaries	138,005	-	-	-	1,352,471
Teachers	221,198	-	-	1,191,451	337,156
Educational Assistants	47,464	-	-	-	47,464
Support Staff	-	20,000	-	-	20,000
Substitutes	406,667	20,000	-	1,191,451	1,757,091
Employee Benefits	97,756	-	-	274,034	406,534
Services and Supplies	163,287	21,191	-	205,129	1,486,252
	667,710	41,191	-	1,670,614	3,649,877
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	177,366
Interfund Transfers					
Tangible Capital Assets Purchased	-	-	-	-	(177,366)
Net Revenue (Expense)	-	-	-	-	-

School District No. 20 (Kootenay-Columbia)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		10,000	10,000	15,000
Amortization of Deferred Capital Revenue	2,530,500		2,530,500	2,504,673
Total Revenue	2,530,500	10,000	2,540,500	2,519,673
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,050,000		3,050,000	3,056,024
Transportation and Housing	300,000		300,000	289,963
Total Expense	3,350,000	-	3,350,000	3,345,987
Net Revenue (Expense)	(819,500)	10,000	(809,500)	(826,314)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	386,116		386,116	695,684
Total Net Transfers	386,116	-	386,116	695,684
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
Total Other Adjustments to Fund Balances	250,000	(250,000)	-	
Budgeted Surplus (Deficit), for the year	(183,384)	(240,000)	(423,384)	(130,630)

