

Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2018

School District No. 06 (Rocky Mountain)

June 30, 2018

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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. 06 (ROCKY MOUNTAIN) (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. 06 (Rocky Mountain) 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 \$45,298,071 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 13th DAY OF JUNE, 2017;

READ A SECOND TIME THE 13th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF JUNE, 2017;

(Corporate Seal)

Manually Signed by Amber Byklum

Chairperson of the Board

Manually Signed by Dale Culler

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 06 (Rocky Mountain) Annual Budget Bylaw 2017/2018, adopted by the Board the 13th DAY OF JUNE, 2017.

Manually Signed by Dale Culler

Secretary Treasurer

School District No. 06 (Rocky Mountain)

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	3,108,000	3,034,000
Adult	2,500	6,500
Total Ministry Operating Grant Funded FTE's	<u>3,110,500</u>	<u>3,040,500</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	37,407,608	35,937,317
Other	16,975	25,074
Tuition	3,608,837	3,588,306
Other Revenue	1,235,795	1,206,135
Rentals and Leases	80,800	80,800
Investment Income	116,600	114,000
Amortization of Deferred Capital Revenue	1,799,856	1,772,856
Total Revenue	<u>44,266,471</u>	<u>42,724,488</u>
Expenses		
Instruction	33,724,934	32,101,393
District Administration	1,423,821	1,350,165
Operations and Maintenance	7,793,072	7,683,875
Transportation and Housing	1,924,393	2,029,808
Debt Services	10,117	5,078
Total Expense	<u>44,876,337</u>	<u>43,170,319</u>
Net Revenue (Expense), before Endowment Contributions	<u>(609,866)</u>	<u>(445,831)</u>
Endowment Contributions		20,422
Net Revenue (Expense)	<u>(609,866)</u>	<u>(425,409)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	273,279	788,435
Budgeted Surplus (Deficit), for the year	<u>(336,587)</u>	<u>363,026</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		20,422
Capital Fund Surplus (Deficit)	(336,587)	342,604
Budgeted Surplus (Deficit), for the year	<u>(336,587)</u>	<u>363,026</u>

School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	37,671,196	37,598,186
Special Purpose Funds - Total Expense	4,225,364	2,606,871
Special Purpose Funds - Tangible Capital Assets Purchased	206,734	218,146
Capital Fund - Total Expense	2,979,777	2,965,262
Capital Fund - Tangible Capital Assets Purchased from Local Capital	215,000	846,128
Total Budget Bylaw Amount	45,298,071	44,234,593

Approved by the Board

Manually Signed by Amber Byklum	June 14, 2017
Signature of the Chairperson of the Board of Education	Date Signed
Manually Signed by Paul Carriere	June 14, 2017
Signature of the Superintendent	Date Signed
Manually Signed by Dale Culler	June 14, 2017
Signature of the Secretary Treasurer	Date Signed

School District No. 06 (Rocky Mountain)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(609,866)	(445,831)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(206,734)	(218,146)
From Local Capital	(215,000)	(846,128)
From Deferred Capital Revenue	(1,341,193)	(1,815,000)
Assets Aquired by Lease	(826,053)	(317,326)
Total Acquisition of Tangible Capital Assets	(2,588,980)	(3,196,600)
Amortization of Tangible Capital Assets	2,969,660	2,960,184
Total Effect of change in Tangible Capital Assets	380,680	(236,416)
Endowment Contributions		20,422
	-	20,422
(Increase) Decrease in Net Financial Assets (Debt)	(229,186)	(661,825)

School District No. 06 (Rocky Mountain)

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	34,052,935	34,162,624
Tuition	3,608,837	3,588,306
Other Revenue	180,345	186,885
Rentals and Leases	80,800	80,800
Investment Income	100,000	100,000
Total Revenue	38,022,917	38,118,615
Expenses		
Instruction	29,529,248	29,502,616
District Administration	1,410,810	1,342,071
Operations and Maintenance	5,153,138	5,070,084
Transportation and Housing	1,578,000	1,683,415
Total Expense	37,671,196	37,598,186
Net Revenue (Expense)	351,721	520,429
Budgeted Prior Year Surplus Appropriation	273,279	788,435
Net Transfers (to) from other funds		
Local Capital	(215,000)	(1,076,864)
Other	(410,000)	(232,000)
Total Net Transfers	(625,000)	(1,308,864)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

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	33,408,858	33,521,663
INAC/LEA Recovery	(157,845)	(164,385)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Funding for Graduated Adults		3,424
Transportation Supplement	369,399	369,399
Carbon Tax Grant	56,000	56,000
Return of Administrative Savings	168,700	168,700
Total Provincial Grants - Ministry of Education	34,052,935	34,162,624
Tuition		
International and Out of Province Students	3,608,837	3,588,306
Total Tuition	3,608,837	3,588,306
Other Revenues		
LEA/Direct Funding from First Nations	157,845	164,385
Miscellaneous		
Artists in Education	7,500	7,500
Other	15,000	15,000
Total Other Revenue	180,345	186,885
Rentals and Leases	80,800	80,800
Investment Income	100,000	100,000
Total Operating Revenue	38,022,917	38,118,615

School District No. 06 (Rocky Mountain)

Schedule 2B

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

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	12,723,405	12,514,445
Principals and Vice Principals	2,499,412	2,499,415
Educational Assistants	1,732,178	1,889,686
Support Staff	3,886,154	3,788,062
Other Professionals	2,814,561	2,618,788
Substitutes	1,267,638	1,336,138
Total Salaries	24,923,348	24,646,534
Employee Benefits	6,063,200	6,072,594
Total Salaries and Benefits	30,986,548	30,719,128
Services and Supplies		
Services	1,060,647	1,233,537
Student Transportation	345,940	507,260
Professional Development and Travel	636,018	612,536
Rentals and Leases	4,900	4,900
Dues and Fees	1,916,184	1,918,917
Insurance	152,300	144,300
Interest	-	-
Supplies	1,625,704	1,642,108
Utilities	942,955	815,500
Total Services and Supplies	6,684,648	6,879,058
Total Operating Expense	37,671,196	37,598,186

School District No. 06 (Rocky Mountain)

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	11,092,831	765,988		633,930	117,222	964,510	13,574,481
1.03 Career Programs	10,948					1,750	12,698
1.07 Library Services	139,673			133,013		4,950	277,636
1.08 Counselling	290,053						290,053
1.10 Special Education	1,159,254	19,298	1,705,201	13,245	407,362	81,255	3,385,615
1.30 English Language Learning	15,323						15,323
1.31 Aboriginal Education			26,977		444,787	9,582	481,346
1.41 School Administration		1,598,846		345,573		44,100	1,988,519
1.61 Continuing Education	15,323					1,491	16,814
1.62 International and Out of Province Students				23,440	409,943		433,383
Total Function 1	12,723,405	2,384,132	1,732,178	1,149,201	1,379,314	1,107,638	20,475,868
4 District Administration							
4.11 Educational Administration					200,959		200,959
4.40 School District Governance					105,354		105,354
4.41 Business Administration					624,383		624,383
Total Function 4	-	-	-	-	930,696	-	930,696
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		115,280			196,907		312,187
5.50 Maintenance Operations				2,033,008	145,980	92,000	2,270,988
5.52 Maintenance of Grounds				72,955		13,000	85,955
5.56 Utilities							-
Total Function 5	-	115,280	-	2,105,963	342,887	105,000	2,669,130
7 Transportation and Housing							
7.41 Transportation and Housing Administration					64,344		64,344
7.70 Student Transportation				630,990	97,320	55,000	783,310
Total Function 7	-	-	-	630,990	161,664	55,000	847,654
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,723,405	2,499,412	1,732,178	3,886,154	2,814,561	1,267,638	24,923,348

School District No. 06 (Rocky Mountain)

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	13,574,481	3,236,910	16,811,391	1,049,292	17,860,683	17,602,757
1.03 Career Programs	12,698	2,796	15,494	5,200	20,694	20,526
1.07 Library Services	277,636	77,035	354,671	123,618	478,289	601,810
1.08 Counselling	290,053	70,815	360,868	6,950	367,818	459,722
1.10 Special Education	3,385,615	925,583	4,311,198	251,550	4,562,748	4,734,928
1.30 English Language Learning	15,323	3,741	19,064	4,500	23,564	47,792
1.31 Aboriginal Education	481,346	134,693	616,039	84,456	700,495	726,637
1.41 School Administration	1,988,519	452,204	2,440,723	159,550	2,600,273	2,411,126
1.61 Continuing Education	16,814	3,741	20,555		20,555	20,318
1.62 International and Out of Province Students	433,383	70,566	503,949	2,390,180	2,894,129	2,877,000
Total Function 1	20,475,868	4,978,084	25,453,952	4,075,296	29,529,248	29,502,616
4 District Administration						
4.11 Educational Administration	200,959	39,958	240,917	29,083	270,000	258,867
4.40 School District Governance	105,354	1,650	107,004	74,045	181,049	181,050
4.41 Business Administration	624,383	133,430	757,813	201,948	959,761	902,154
Total Function 4	930,696	175,038	1,105,734	305,076	1,410,810	1,342,071
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	312,187	64,495	376,682	126,200	502,882	438,534
5.50 Maintenance Operations	2,270,988	600,849	2,871,837	588,190	3,460,027	3,429,028
5.52 Maintenance of Grounds	85,955	23,819	109,774	102,500	212,274	211,472
5.56 Utilities	-	-	-	977,955	977,955	991,050
Total Function 5	2,669,130	689,163	3,358,293	1,794,845	5,153,138	5,070,084
7 Transportation and Housing						
7.41 Transportation and Housing Administration	64,344	13,324	77,668	18,000	95,668	131,701
7.70 Student Transportation	783,310	207,591	990,901	491,431	1,482,332	1,551,714
Total Function 7	847,654	220,915	1,068,569	509,431	1,578,000	1,683,415
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	24,923,348	6,063,200	30,986,548	6,684,648	37,671,196	37,598,186

School District No. 06 (Rocky Mountain)

Schedule 3

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

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,354,673	1,774,693
Other	16,975	25,074
Other Revenue	1,055,450	1,019,250
Investment Income	5,000	6,000
Total Revenue	4,432,098	2,825,017
Expenses		
Instruction	4,195,686	2,598,777
District Administration	13,011	8,094
Operations and Maintenance	16,667	
Total Expense	4,225,364	2,606,871
Net Revenue (Expense), before Endowment Contributions	206,734	218,146
Endowment Contributions		20,422
Net Revenue (Expense)	206,734	238,568
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(206,734)	(218,146)
Total Net Transfers	(206,734)	(218,146)
Budgeted Surplus (Deficit), for the year	-	20,422

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	2,595	50,000	23,900	25,000	42,000	1,058,000	20,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,806	133,905					111,519		96,000
Other					3,200			1,050,000	
Investment Income					475			2,525	
	195,806	133,905	-	-	3,675	-	111,519	1,052,525	96,000
Less: Allocated to Revenue	195,806	133,905	2,595	-	4,750	-	111,519	1,052,525	106,000
Deferred Revenue, end of year	-	-	-	50,000	22,825	25,000	42,000	1,058,000	10,000
Revenues									
Provincial Grants - Ministry of Education	195,806	133,905	2,595				111,519		106,000
Provincial Grants - Other									
Other Revenue					4,275			1,050,000	
Investment Income					475			2,525	
	195,806	133,905	2,595	-	4,750	-	111,519	1,052,525	106,000
Expenses									
Salaries									
Teachers							82,785		
Educational Assistants		101,285							
Other Professionals									
Substitutes									
	-	101,285	-	-	-	-	82,785	-	-
Employee Benefits		32,620					20,473		
Services and Supplies	16,667				4,750		8,261	1,052,525	106,000
	16,667	133,905	-	-	4,750	-	111,519	1,052,525	106,000
Net Revenue (Expense) before Interfund Transfers	179,139	-	2,595	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(179,139)		(2,595)						
	(179,139)	-	(2,595)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	School Based Prevention	POPFASD Project	Student Assistance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	30,000	-	63,000	50,000	21,161		11,975	5,000	1,075
Add: Restricted Grants									
Provincial Grants - Ministry of Education	19,600	90,661	375,213			2,233,993			
Other									
Investment Income									
	19,600	90,661	375,213	-	-	2,233,993	-	-	-
Less: Allocated to Revenue	30,000	90,661	379,033	50,000	21,161	2,233,993	11,975	5,000	1,075
Deferred Revenue, end of year	19,600	-	59,180	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	30,000	90,661	379,033	50,000	21,161	2,233,993			
Provincial Grants - Other							11,975	5,000	
Other Revenue									1,075
Investment Income									
	30,000	90,661	379,033	50,000	21,161	2,233,993	11,975	5,000	1,075
Expenses									
Salaries									
Teachers		30,646	91,937		17,008	1,645,567			
Educational Assistants			50,163						
Other Professionals			145,707			12,361			
Substitutes		5,000		36,400		117,877			
	-	35,646	287,807	36,400	17,008	1,775,805	-	-	-
Employee Benefits		8,000	79,226	3,600	4,153	433,188			
Services and Supplies	30,000	47,015	12,000	10,000			11,975	5,000	1,075
	30,000	90,661	379,033	50,000	21,161	2,208,993	11,975	5,000	1,075
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	25,000	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(25,000)			
	-	-	-	-	-	(25,000)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Endowment Funds	TOTAL
	\$	\$
Deferred Revenue, beginning of year	-	1,403,706
Add: Restricted Grants		
Provincial Grants - Ministry of Education		3,256,697
Other	100	1,053,300
Investment Income	2,000	5,000
	2,100	4,314,997
Less: Allocated to Revenue	2,100	4,432,098
Deferred Revenue, end of year	-	1,286,605
Revenues		
Provincial Grants - Ministry of Education		3,354,673
Provincial Grants - Other		16,975
Other Revenue	100	1,055,450
Investment Income	2,000	5,000
	2,100	4,432,098
Expenses		
Salaries		
Teachers		1,867,943
Educational Assistants		151,448
Other Professionals		158,068
Substitutes		159,277
	-	2,336,736
Employee Benefits		581,260
Services and Supplies	2,100	1,307,368
	2,100	4,225,364
Net Revenue (Expense) before Interfund Transfers	-	206,734
Interfund Transfers		
Tangible Capital Assets Purchased		(206,734)
	-	(206,734)
Net Revenue (Expense)	-	-

School District No. 06 (Rocky Mountain)

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		11,600	11,600	8,000
Amortization of Deferred Capital Revenue	1,799,856		1,799,856	1,772,856
Total Revenue	1,799,856	11,600	1,811,456	1,780,856
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,623,267		2,623,267	2,613,791
Transportation and Housing	346,393		346,393	346,393
Debt Services				
Capital Lease Interest		10,117	10,117	5,078
Total Expense	2,969,660	10,117	2,979,777	2,965,262
Net Revenue (Expense)	(1,169,804)	1,483	(1,168,321)	(1,184,406)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	206,734		206,734	218,146
Local Capital		215,000	215,000	1,076,864
Capital Lease Payment		410,000	410,000	232,000
Total Net Transfers	206,734	625,000	831,734	1,527,010
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	215,000	(215,000)	-	
Principal Payment				
Capital Lease	399,883	(399,883)	-	
Total Other Adjustments to Fund Balances	614,883	(614,883)	-	
Budgeted Surplus (Deficit), for the year	(348,187)	11,600	(336,587)	342,604