

Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2019

School District No. 06 (Rocky Mountain)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$47,005,811 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 12th DAY OF JUNE, 2018;

READ A SECOND TIME THE 12th DAY OF JUNE, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF JUNE, 2018;

manually signed by Amber Byklum

Chairperson of the Board

(Corporate Seal)

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 2018/2019, adopted by the Board the 12th DAY OF JUNE, 2018.

manually signed by Dale Culler

Secretary Treasurer

School District No. 06 (Rocky Mountain)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,235,500	3,221,750
Adult	3,525	5,375
Total Ministry Operating Grant Funded FTE's	<u>3,239,025</u>	<u>3,227,125</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	39,201,616	39,092,195
Other	12,300	15,944
Tuition	3,317,191	3,246,861
Other Revenue	1,364,764	1,373,224
Rentals and Leases	80,800	80,800
Investment Income	144,650	120,640
Amortization of Deferred Capital Revenue	1,837,397	1,795,985
Total Revenue	<u>45,958,718</u>	<u>45,725,649</u>
Expenses		
Instruction	34,577,358	34,089,002
District Administration	1,492,150	1,417,512
Operations and Maintenance	8,451,635	8,181,904
Transportation and Housing	1,985,220	1,958,807
Debt Services	10,170	8,600
Total Expense	<u>46,516,533</u>	<u>45,655,825</u>
Net Revenue (Expense)	<u>(557,815)</u>	69,824
Budgeted Allocation (Retirement) of Surplus (Deficit)	48,991	352,222
Budgeted Surplus (Deficit), for the year	<u>(508,824)</u>	<u>422,046</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	17,112	36,745
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(525,936)	385,301
Budgeted Surplus (Deficit), for the year	<u>(508,824)</u>	<u>422,046</u>

School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	38,768,717	37,751,456
Special Purpose Funds - Total Expense	4,395,205	4,807,899
Special Purpose Funds - Tangible Capital Assets Purchased	250,978	256,780
Capital Fund - Total Expense	3,352,611	3,096,470
Capital Fund - Tangible Capital Assets Purchased from Local Capital	238,300	798,345
Total Budget Bylaw Amount	47,005,811	46,710,950

Approved by the Board

manually signed by Amber Byklum	June 12, 2018
Signature of the Chairperson of the Board of Education	Date Signed
manually signed by Paul Carriere	June 12, 2018
Signature of the Superintendent	Date Signed
manually signed by Dale Culler	June 12, 2018
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, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(557,815)</u>	<u>69,824</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(250,978)	(256,780)
From Local Capital	(238,300)	(798,345)
From Deferred Capital Revenue	(1,899,353)	(1,445,519)
Assets Acquired by Lease	(153,750)	(933,830)
Total Acquisition of Tangible Capital Assets	<u>(2,542,381)</u>	<u>(3,434,474)</u>
Amortization of Tangible Capital Assets	<u>3,342,441</u>	<u>3,087,870</u>
Total Effect of change in Tangible Capital Assets	<u>800,060</u>	<u>(346,604)</u>
Acquisitions of Prepaid Expenses	(10,000)	(10,000)
Use of Prepaid Expenses	10,000	20,290
	<u>-</u>	<u>10,290</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>242,245</u></u>	<u><u>(266,490)</u></u>

School District No. 06 (Rocky Mountain)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	35,668,383	35,148,660
Tuition	3,317,191	3,246,861
Other Revenue	263,764	268,664
Rentals and Leases	80,800	80,800
Investment Income	125,000	100,000
Total Revenue	<u>39,455,138</u>	<u>38,844,985</u>
Expenses		
Instruction	30,204,470	29,304,370
District Administration	1,486,500	1,410,912
Operations and Maintenance	5,444,266	5,414,451
Transportation and Housing	1,633,481	1,621,723
Total Expense	<u>38,768,717</u>	<u>37,751,456</u>
Net Revenue (Expense)	<u>686,421</u>	1,093,529
Budgeted Prior Year Surplus Appropriation	<u>48,991</u>	352,222
Net Transfers (to) from other funds		
Local Capital	(268,300)	(978,345)
Other	(450,000)	(430,661)
Total Net Transfers	<u>(718,300)</u>	<u>(1,409,006)</u>
Budgeted Surplus (Deficit), for the year	<u>17,112</u>	<u>36,745</u>

School District No. 06 (Rocky Mountain)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	35,209,438	34,504,615
DISC/LEA Recovery	(182,464)	(182,464)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Transportation Supplement	369,399	369,399
Economic Stability Dividend		16,400
Return of Administrative Savings		168,700
Carbon Tax Grant	56,000	56,000
FSA Marking	8,187	8,187
Total Provincial Grants - Ministry of Education	35,668,383	35,148,660
Tuition		
International and Out of Province Students	3,317,191	3,246,861
Total Tuition	3,317,191	3,246,861
Other Revenues		
LEA/Direct Funding from First Nations	182,464	182,464
Miscellaneous		
Artists in Education	7,300	7,300
Donations	2,000	6,900
Other	72,000	72,000
Total Other Revenue	263,764	268,664
Rentals and Leases	80,800	80,800
Investment Income	125,000	100,000
Total Operating Revenue	39,455,138	38,844,985

School District No. 06 (Rocky Mountain)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	12,815,602	12,533,513
Principals and Vice Principals	2,600,709	2,420,749
Educational Assistants	2,062,126	1,998,442
Support Staff	3,882,536	3,794,300
Other Professionals	2,894,507	2,790,574
Substitutes	1,317,181	1,318,181
Total Salaries	<u>25,572,661</u>	<u>24,855,759</u>
Employee Benefits	<u>6,122,889</u>	6,038,244
Total Salaries and Benefits	<u>31,695,550</u>	<u>30,894,003</u>
Services and Supplies		
Services	1,121,595	1,121,236
Student Transportation	449,685	406,755
Professional Development and Travel	670,330	647,925
Rentals and Leases	15,600	30,600
Dues and Fees	1,972,980	1,824,624
Insurance	154,300	152,700
Supplies	1,841,477	1,826,413
Utilities	847,200	847,200
Total Services and Supplies	<u>7,073,167</u>	<u>6,857,453</u>
Total Operating Expense	<u>38,768,717</u>	<u>37,751,456</u>

School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	11,462,464	866,086	115,174	593,473	114,919	993,290	14,145,406
1.03 Career Programs	11,073					1,750	12,823
1.07 Library Services	126,990			124,032		4,950	255,972
1.08 Counselling	312,169						312,169
1.10 Special Education	848,981		1,922,259	13,495	417,066	103,700	3,305,501
1.30 English Language Learning	53,925						53,925
1.31 Aboriginal Education			24,693		516,924	1,500	543,117
1.41 School Administration		1,617,923		313,858		23,500	1,955,281
1.61 Continuing Education						1,491	1,491
1.62 International and Out of Province Students				42,939	407,840		450,779
Total Function 1	12,815,602	2,484,009	2,062,126	1,087,797	1,456,749	1,130,181	21,036,464
4 District Administration							
4.11 Educational Administration					194,475		194,475
4.40 School District Governance					108,450		108,450
4.41 Business Administration					624,650		624,650
Total Function 4	-	-	-	-	927,575	-	927,575
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		116,700			196,703	5,000	318,403
5.50 Maintenance Operations				2,075,323	147,447	92,000	2,314,770
5.52 Maintenance of Grounds				74,348		13,000	87,348
5.56 Utilities							-
Total Function 5	-	116,700	-	2,149,671	344,150	110,000	2,720,521
7 Transportation and Housing							
7.41 Transportation and Housing Administration					67,735	20,000	87,735
7.70 Student Transportation				645,068	98,298	57,000	800,366
Total Function 7	-	-	-	645,068	166,033	77,000	888,101
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,815,602	2,600,709	2,062,126	3,882,536	2,894,507	1,317,181	25,572,661

School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,145,406	3,368,841	17,514,247	1,222,553	18,736,800	18,034,054
1.03 Career Programs	12,823	3,006	15,829	4,700	20,529	20,694
1.07 Library Services	255,972	70,285	326,257	126,369	452,626	530,163
1.08 Counselling	312,169	77,969	390,138	7,800	397,938	394,099
1.10 Special Education	3,305,501	901,187	4,206,688	302,179	4,508,867	4,372,076
1.30 English Language Learning	53,925	13,455	67,380	2,200	69,580	25,104
1.31 Aboriginal Education	543,117	147,740	690,857	73,392	764,249	793,395
1.41 School Administration	1,955,281	440,213	2,395,494	151,230	2,546,724	2,584,794
1.61 Continuing Education	1,491		1,491		1,491	1,491
1.62 International and Out of Province Students	450,779	74,895	525,674	2,179,992	2,705,666	2,548,500
Total Function 1	21,036,464	5,097,591	26,134,055	4,070,415	30,204,470	29,304,370
4 District Administration						
4.11 Educational Administration	194,475	48,534	243,009	36,991	280,000	303,751
4.40 School District Governance	108,450	1,700	110,150	106,350	216,500	181,900
4.41 Business Administration	624,650	142,064	766,714	223,286	990,000	925,261
Total Function 4	927,575	192,298	1,119,873	366,627	1,486,500	1,410,912
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	318,403	72,242	390,645	132,100	522,745	521,772
5.50 Maintenance Operations	2,314,770	538,725	2,853,495	831,106	3,684,601	3,651,247
5.52 Maintenance of Grounds	87,348	21,109	108,457	121,500	229,957	231,276
5.56 Utilities	-		-	1,006,963	1,006,963	1,010,156
Total Function 5	2,720,521	632,076	3,352,597	2,091,669	5,444,266	5,414,451
7 Transportation and Housing						
7.41 Transportation and Housing Administration	87,735	16,591	104,326	18,000	122,326	118,668
7.70 Student Transportation	800,366	184,333	984,699	526,456	1,511,155	1,503,055
Total Function 7	888,101	200,924	1,089,025	544,456	1,633,481	1,621,723
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	25,572,661	6,122,889	31,695,550	7,073,167	38,768,717	37,751,456

School District No. 06 (Rocky Mountain)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,528,233	3,938,535
Other	12,300	15,944
Other Revenue	1,101,000	1,104,560
Investment Income	4,650	5,640
Total Revenue	4,646,183	5,064,679
Expenses		
Instruction	4,372,888	4,784,632
District Administration	5,650	6,600
Operations and Maintenance	16,667	16,667
Total Expense	4,395,205	4,807,899
Net Revenue (Expense)	250,978	256,780
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(250,978)	(256,780)
Total Net Transfers	(250,978)	(256,780)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues									
Provincial Grants - Ministry of Education	195,806	161,463	2,595	44,244			96,000	30,000	91,000
Provincial Grants - Other									
Other Revenue					3,500	1,097,500			
Investment Income					550	2,500			
	195,806	161,463	2,595	44,244	4,050	1,100,000	96,000	30,000	91,000
Expenses									
Salaries									
Teachers									30,996
Educational Assistants		122,436							
Support Staff									
Other Professionals									
Substitutes									
	-	122,436	-	-	-	-	-	-	30,996
Employee Benefits		39,027							7,735
Services and Supplies	16,667				4,050	1,100,000	96,000	30,000	52,269
	16,667	161,463	-	-	4,050	1,100,000	96,000	30,000	91,000
Net Revenue (Expense) before Interfund Transfers	179,139	-	2,595	44,244	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(179,139)		(2,595)	(44,244)					
	(179,139)	-	(2,595)	(44,244)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Endowment Funds	POPFASD Project	School Based Prevention	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Provincial Grants - Ministry of Education	383,223	186,667	2,337,235				3,528,233
Provincial Grants - Other					6,500	5,800	12,300
Other Revenue							1,101,000
Investment Income				1,600			4,650
	383,223	186,667	2,337,235	1,600	6,500	5,800	4,646,183
Expenses							
Salaries							
Teachers	92,988		1,870,474				1,994,458
Educational Assistants							122,436
Support Staff	51,130						51,130
Other Professionals	148,621	15,995					164,616
Substitutes		102,663					102,663
	292,739	118,658	1,870,474	-	-	-	2,435,303
Employee Benefits	78,484	23,009	466,761				615,016
Services and Supplies	12,000	20,000		1,600	6,500	5,800	1,344,886
	383,223	161,667	2,337,235	1,600	6,500	5,800	4,395,205
Net Revenue (Expense) before Interfund Transfers	-	25,000	-	-	-	-	250,978
Interfund Transfers							
Tangible Capital Assets Purchased		(25,000)					(250,978)
	-	(25,000)	-	-	-	-	(250,978)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	5,000		5,000	5,000
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	1,837,397		1,837,397	1,795,985
Total Revenue	1,842,397	15,000	1,857,397	1,815,985
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,990,702		2,990,702	2,750,786
Transportation and Housing	351,739		351,739	337,084
Debt Services				
Capital Lease Interest		10,170	10,170	8,600
Total Expense	3,342,441	10,170	3,352,611	3,096,470
Net Revenue (Expense)	(1,500,044)	4,830	(1,495,214)	(1,280,485)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	250,978		250,978	256,780
Local Capital		268,300	268,300	978,345
Capital Lease Payment		450,000	450,000	430,661
Total Net Transfers	250,978	718,300	969,278	1,665,786
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	238,300	(238,300)	-	
Principal Payment				
Capital Lease	439,830	(439,830)	-	
Total Other Adjustments to Fund Balances	678,130	(678,130)	-	
Budgeted Surplus (Deficit), for the year	(570,936)	45,000	(525,936)	385,301