

Amended Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2020

School District No. 06 (Rocky Mountain)

June 30, 2020

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 06 (ROCKY MOUNTAIN) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 06 (Rocky Mountain) Amended 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 \$51,326,939 for the 2019/2020 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2019/2020.

READ A FIRST TIME THE 14th DAY OF JANUARY, 2020;

READ A SECOND TIME THE 14th DAY OF JANUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2020;

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) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 11th DAY OF FEBRUARY, 2020.

Manually Signed by Dale Culler

Secretary Treasurer

School District No. 06 (Rocky Mountain)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,310,438	3,296,500
Adult	3,500	3,375
Total Ministry Operating Grant Funded FTE's	3,313,938	3,299,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	43,524,008	40,964,940
Other		25,585
Tuition	3,361,614	3,692,514
Other Revenue	1,397,665	1,395,558
Rentals and Leases	80,800	80,800
Investment Income	200,325	162,100
Amortization of Deferred Capital Revenue	1,839,235	1,837,962
Total Revenue	50,403,647	48,159,459
Expenses		
Instruction	37,759,868	36,082,605
District Administration	1,700,449	1,604,105
Operations and Maintenance	8,674,458	8,689,670
Transportation and Housing	2,069,211	2,013,424
Debt Services	15,142	10,170
Total Expense	50,219,128	48,399,974
Net Revenue (Expense)	184,519	(240,515)
Budgeted Allocation (Retirement) of Surplus (Deficit)	98,463	1,102,319
Budgeted Surplus (Deficit), for the year	282,982	861,804
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	282,982	861,804
Budgeted Surplus (Deficit), for the year	282,982	861,804

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	41,723,037	40,285,829
Special Purpose Funds - Total Expense	5,089,074	4,738,963
Special Purpose Funds - Tangible Capital Assets Purchased	274,668	260,832
Capital Fund - Total Expense	3,407,017	3,375,182
Capital Fund - Tangible Capital Assets Purchased from Local Capital	833,143	1,033,698
Total Budget Bylaw Amount	51,326,939	49,694,504

Approved by the Board

Manually Signed by Amber Byklum February 11, 2020

Signature of the Chairperson of the Board of Education Date Signed

Manually Signed by Paul Carriere February 11, 2020

Signature of the Superintendent Date Signed

Manually Signed by Dale Culler February 11, 2020

Signature of the Secretary Treasurer Date Signed

School District No. 06 (Rocky Mountain)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	184,519	(240,515)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(274,668)	(260,832)
From Local Capital	(833,143)	(1,033,698)
From Deferred Capital Revenue	(3,096,338)	(2,021,005)
Assets Acquired by Lease	(399,576)	(212,707)
Total Acquisition of Tangible Capital Assets	(4,603,725)	(3,528,242)
Amortization of Tangible Capital Assets	3,391,875	3,365,012
Total Effect of change in Tangible Capital Assets	(1,211,850)	(163,230)
Acquisitions of Prepaid Expenses	(10,000)	(10,000)
Use of Prepaid Expenses	10,000	96,260
	-	86,260
(Increase) Decrease in Net Financial Assets (Debt)	(1,027,331)	(317,485)

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,867,605	76,295	27,640,443	30,584,343
Changes for the year				
Net Revenue (Expense) for the year	1,317,633	274,668	(1,407,782)	184,519
Interfund Transfers				
Tangible Capital Assets Purchased		(274,668)	274,668	-
Local Capital	(963,143)		963,143	-
Other	(452,953)		452,953	-
Net Changes for the year	(98,463)	-	282,982	184,519
Budgeted Accumulated Surplus (Deficit), end of year	2,769,142	76,295	27,923,425	30,768,862

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	39,160,896	37,016,880
Tuition	3,361,614	3,692,514
Other Revenue	287,360	291,008
Rentals and Leases	80,800	80,800
Investment Income	150,000	125,000
Total Revenue	43,040,670	41,206,202
Expenses		
Instruction	32,695,945	31,371,459
District Administration	1,687,799	1,592,955
Operations and Maintenance	5,582,941	5,659,573
Transportation and Housing	1,756,352	1,661,842
Total Expense	41,723,037	40,285,829
Net Revenue (Expense)	1,317,633	920,373
Budgeted Prior Year Surplus Appropriation	98,463	1,102,319
Net Transfers (to) from other funds		
Local Capital	(963,143)	(1,572,692)
Other	(452,953)	(450,000)
Total Net Transfers	(1,416,096)	(2,022,692)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	38,294,118	36,531,279
ISC/LEA Recovery	(124,260)	(192,208)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Funding for Graduated Adults	1,491	
Transportation Supplement	369,399	369,399
Economic Stability Dividend		20,000
Carbon Tax Grant	56,000	56,000
Employer Health Tax Grant	291,260	
Support Staff Benefits Grant	16,400	16,400
FSA Marking	8,187	8,187
System Wide Capacity Building for MyED BC	38,633	
Early Learning Framework Implementation	1,845	
Total Provincial Grants - Ministry of Education	39,160,896	37,016,880
Tuition		
International and Out of Province Students	3,361,614	3,677,914
Non-resident Tuition Fees		14,600
Total Tuition	3,361,614	3,692,514
Other Revenues		
Funding from First Nations	124,260	192,208
Miscellaneous		
Artists in Education	7,200	7,300
Donations	24,000	19,500
Insurance Proceeds	5,000	
Other	126,900	72,000
Total Other Revenue	287,360	291,008
Rentals and Leases	80,800	80,800
Investment Income	150,000	125,000
Total Operating Revenue	43,040,670	41,206,202

School District No. 06 (Rocky Mountain)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	13,469,100	12,964,446
Principals and Vice Principals	2,846,093	2,546,832
Educational Assistants	2,959,899	2,517,584
Support Staff	4,034,641	3,874,630
Other Professionals	3,311,005	3,126,338
Substitutes	1,305,230	1,326,219
Total Salaries	27,925,968	26,356,049
Employee Benefits	6,423,900	6,217,613
Total Salaries and Benefits	34,349,868	32,573,662
Services and Supplies		
Services	1,017,496	1,172,908
Student Transportation	539,100	536,209
Professional Development and Travel	745,439	747,033
Rentals and Leases	6,900	6,900
Dues and Fees	1,959,411	2,145,335
Insurance	152,500	154,300
Supplies	2,052,323	1,997,482
Utilities	900,000	952,000
Total Services and Supplies	7,373,169	7,712,167
Total Operating Expense	41,723,037	40,285,829

School District No. 06 (Rocky Mountain)

Amended 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	12,108,930	783,027	147,743	625,834	126,698	992,530	14,784,762
1.03 Career Programs	22,520					1,400	23,920
1.07 Library Services	145,822			129,025		5,650	280,497
1.08 Counselling	292,856						292,856
1.10 Special Education	879,832		2,782,127	13,810	405,424	89,200	4,170,393
1.30 English Language Learning	19,140						19,140
1.31 Indigenous Education			30,029		651,152	2,350	683,531
1.41 School Administration		1,990,080		296,079		27,100	2,313,259
1.61 Continuing Education		5,886					5,886
1.62 International and Out of Province Students				43,942	482,608		526,550
Total Function 1	13,469,100	2,778,993	2,959,899	1,108,690	1,665,882	1,118,230	23,100,794
4 District Administration							
4.11 Educational Administration					219,479		219,479
4.40 School District Governance					125,950		125,950
4.41 Business Administration					753,306		753,306
Total Function 4	-	-	-	-	1,098,735	-	1,098,735
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		67,100			211,288	5,000	283,388
5.50 Maintenance Operations				2,131,528	157,740	92,500	2,381,768
5.52 Maintenance of Grounds				100,267		30,000	130,267
5.56 Utilities							-
Total Function 5	-	67,100	-	2,231,795	369,028	127,500	2,795,423
7 Transportation and Housing							
7.41 Transportation and Housing Administration					72,198	2,500	74,698
7.70 Student Transportation				694,156	105,162	57,000	856,318
Total Function 7	-	-	-	694,156	177,360	59,500	931,016
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	13,469,100	2,846,093	2,959,899	4,034,641	3,311,005	1,305,230	27,925,968

School District No. 06 (Rocky Mountain)

Amended 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 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,784,762	3,272,503	18,057,265	1,328,924	19,386,189	18,806,751
1.03 Career Programs	23,920	5,555	29,475	4,000	33,475	25,385
1.07 Library Services	280,497	72,711	353,208	123,718	476,926	467,711
1.08 Counselling	292,856	69,163	362,019	13,200	375,219	402,106
1.10 Special Education	4,170,393	1,131,682	5,302,075	275,407	5,577,482	5,153,559
1.30 English Language Learning	19,140	4,516	23,656	1,750	25,406	25,359
1.31 Indigenous Education	683,531	185,930	869,461	144,313	1,013,774	826,603
1.41 School Administration	2,313,259	491,111	2,804,370	154,997	2,959,367	2,560,949
1.61 Continuing Education	5,886	1,223	7,109		7,109	1,491
1.62 International and Out of Province Students	526,550	82,591	609,141	2,231,857	2,840,998	3,101,545
Total Function 1	23,100,794	5,316,985	28,417,779	4,278,166	32,695,945	31,371,459
4 District Administration						
4.11 Educational Administration	219,479	49,682	269,161	23,838	292,999	302,434
4.40 School District Governance	125,950	3,000	128,950	76,850	205,800	224,100
4.41 Business Administration	753,306	173,369	926,675	262,325	1,189,000	1,066,421
Total Function 4	1,098,735	226,051	1,324,786	363,013	1,687,799	1,592,955
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	283,388	65,798	349,186	142,300	491,486	637,267
5.50 Maintenance Operations	2,381,768	569,285	2,951,053	821,795	3,772,848	3,680,500
5.52 Maintenance of Grounds	130,267	28,234	158,501	129,500	288,001	230,043
5.56 Utilities	-	-	-	1,030,606	1,030,606	1,111,763
Total Function 5	2,795,423	663,317	3,458,740	2,124,201	5,582,941	5,659,573
7 Transportation and Housing						
7.41 Transportation and Housing Administration	74,698	17,126	91,824	19,426	111,250	129,768
7.70 Student Transportation	856,318	200,421	1,056,739	588,363	1,645,102	1,532,074
Total Function 7	931,016	217,547	1,148,563	607,789	1,756,352	1,661,842
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,925,968	6,423,900	34,349,868	7,373,169	41,723,037	40,285,829

School District No. 06 (Rocky Mountain)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020 Amended Annual Budget</u>	<u>2019 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,248,112	3,863,060
Other		25,585
Other Revenue	1,110,305	1,104,550
Investment Income	5,325	6,600
Total Revenue	<u>5,363,742</u>	<u>4,999,795</u>
Expenses		
Instruction	5,063,923	4,711,146
District Administration	12,650	11,150
Operations and Maintenance	12,501	16,667
Total Expense	<u>5,089,074</u>	<u>4,738,963</u>
Net Revenue (Expense)	<u>274,668</u>	<u>260,832</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(274,668)	(260,832)
Total Net Transfers	<u>(274,668)</u>	<u>(260,832)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	47,891	61,165	2,595	40,877	35,155	1,102,980	27,547	50,695	10,480
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,806	140,221					99,383	15,435	91,948
Other					8,450	1,097,500			
Investment Income					2,825	2,500			
	195,806	140,221	-	-	11,275	1,100,000	99,383	15,435	91,948
Less: Allocated to Revenue	243,697	201,386	2,595	40,877	12,650	1,102,980	120,000	40,296	102,428
Deferred Revenue, end of year	-	-	-	-	33,780	1,100,000	6,930	25,834	-
Revenues									
Provincial Grants - Ministry of Education	243,697	201,386	2,595	40,877			120,000	40,296	102,428
Other Revenue					9,825	1,100,480			
Investment Income					2,825	2,500			
	243,697	201,386	2,595	40,877	12,650	1,102,980	120,000	40,296	102,428
Expenses									
Salaries									
Teachers									31,519
Educational Assistants		154,724							
Other Professionals									
Substitutes								8,800	
	-	154,724	-	-	-	-	-	8,800	31,519
Employee Benefits		46,662						1,496	7,436
Services and Supplies	12,501				12,650	1,102,980	120,000	30,000	63,473
	12,501	201,386	-	-	12,650	1,102,980	120,000	40,296	102,428
Net Revenue (Expense) before Interfund Transfers	231,196	-	2,595	40,877	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(231,196)		(2,595)	(40,877)					
	(231,196)	-	(2,595)	(40,877)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	EY2K Transitions	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	74,020		13,085			25,193	1,491,683
Add: Restricted Grants							
Provincial Grants - Ministry of Education	381,992	217,035	2,784,176	12,557	30,500	31,292	4,000,345
Other							1,105,950
Investment Income							5,325
	381,992	217,035	2,784,176	12,557	30,500	31,292	5,111,620
Less: Allocated to Revenue	382,995	217,035	2,797,261	12,557	30,500	56,485	5,363,742
Deferred Revenue, end of year	73,017	-	-	-	-	-	1,239,561
Revenues							
Provincial Grants - Ministry of Education	382,995	217,035	2,797,261	12,557	30,500	56,485	4,248,112
Other Revenue							1,110,305
Investment Income							5,325
	382,995	217,035	2,797,261	12,557	30,500	56,485	5,363,742
Expenses							
Salaries							
Teachers	63,038		2,263,298				2,357,855
Educational Assistants	52,101						206,825
Other Professionals	178,197	17,507					195,704
Substitutes		135,254			13,250	18,000	175,304
	293,336	152,761	2,263,298	-	13,250	18,000	2,935,688
Employee Benefits	77,659	26,363	533,963		2,250	3,485	699,314
Services and Supplies	12,000	37,911		12,557	15,000	35,000	1,454,072
	382,995	217,035	2,797,261	12,557	30,500	56,485	5,089,074
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	274,668
Interfund Transfers							
Tangible Capital Assets Purchased							(274,668)
	-	-	-	-	-	-	(274,668)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	115,000		115,000	85,000
Investment Income		45,000	45,000	30,500
Amortization of Deferred Capital Revenue	1,839,235		1,839,235	1,837,962
Total Revenue	1,954,235	45,000	1,999,235	1,953,462
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,079,016		3,079,016	3,013,430
Transportation and Housing	312,859		312,859	351,582
Debt Services				
Capital Lease Interest		15,142	15,142	10,170
Total Expense	3,391,875	15,142	3,407,017	3,375,182
Net Revenue (Expense)	(1,437,640)	29,858	(1,407,782)	(1,421,720)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	274,668		274,668	260,832
Local Capital		963,143	963,143	1,572,692
Capital Lease Payment		452,953	452,953	450,000
Total Net Transfers	274,668	1,416,096	1,690,764	2,283,524
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	833,143	(833,143)	-	
Principal Payment				
Capital Lease	437,811	(437,811)	-	
Total Other Adjustments to Fund Balances	1,270,954	(1,270,954)	-	
Budgeted Surplus (Deficit), for the year	107,982	175,000	282,982	861,804