

Amended 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 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 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 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 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 \$49,694,504 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 8th DAY OF JANUARY, 2019;

READ A SECOND TIME THE 8th DAY OF JANUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2019;

(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) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 12th DAY OF FEBRUARY, 2019.

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, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,296,500	3,221,750
Adult	3,375	5,375
Total Ministry Operating Grant Funded FTE's	3,299,875	3,227,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	40,964,940	39,092,195
Other	25,585	15,944
Tuition	3,692,514	3,246,861
Other Revenue	1,395,558	1,373,224
Rentals and Leases	80,800	80,800
Investment Income	162,100	120,640
Amortization of Deferred Capital Revenue	1,837,962	1,795,985
Total Revenue	48,159,459	45,725,649
Expenses		
Instruction	36,082,605	34,089,002
District Administration	1,604,105	1,417,512
Operations and Maintenance	8,689,670	8,181,904
Transportation and Housing	2,013,424	1,958,807
Debt Services	10,170	8,600
Total Expense	48,399,974	45,655,825
Net Revenue (Expense)	(240,515)	69,824
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,102,319	352,222
Budgeted Surplus (Deficit), for the year	861,804	422,046
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		36,745
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	861,804	385,301
Budgeted Surplus (Deficit), for the year	861,804	422,046

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	40,285,829	37,751,456
Special Purpose Funds - Total Expense	4,738,963	4,807,899
Special Purpose Funds - Tangible Capital Assets Purchased	260,832	256,780
Capital Fund - Total Expense	3,375,182	3,096,470
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,033,698	798,345
Total Budget Bylaw Amount	49,694,504	46,710,950

Approved by the Board

Manually Signed by Amber Byklum

February 12, 2019

Signature of the Chairperson of the Board of Education

Date Signed

Manually Signed by Paul Carriere

February 12, 2019

Signature of the Superintendent

Date Signed

Manually Signed by Dale Culler

February 12, 2019

Signature of the Secretary Treasurer

Date Signed

School District No. 06 (Rocky Mountain)

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(240,515)	69,824
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(260,832)	(256,780)
From Local Capital	(1,033,698)	(798,345)
From Deferred Capital Revenue	(2,021,005)	(1,445,519)
Assets Aquired by Lease	(212,707)	(933,830)
Total Acquisition of Tangible Capital Assets	(3,528,242)	(3,434,474)
Amortization of Tangible Capital Assets	3,365,012	3,087,870
Total Effect of change in Tangible Capital Assets	(163,230)	(346,604)
Acquisitions of Prepaid Expenses	(10,000)	(10,000)
Use of Prepaid Expenses	96,260	20,290
	86,260	10,290
(Increase) Decrease in Net Financial Assets (Debt)	(317,485)	(266,490)

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,579,607	126,295	26,604,202	30,310,104
Changes for the year				
Net Revenue (Expense) for the year	920,373	260,832	(1,421,720)	(240,515)
Interfund Transfers				
Tangible Capital Assets Purchased		(260,832)	260,832	-
Local Capital	(1,572,692)		1,572,692	-
Other	(450,000)		450,000	-
Net Changes for the year	(1,102,319)	-	861,804	(240,515)
Budgeted Accumulated Surplus (Deficit), end of year	2,477,288	126,295	27,466,006	30,069,589

School District No. 06 (Rocky Mountain)

Schedule 2

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	37,016,880	35,148,660
Tuition	3,692,514	3,246,861
Other Revenue	291,008	268,664
Rentals and Leases	80,800	80,800
Investment Income	125,000	100,000
Total Revenue	41,206,202	38,844,985
Expenses		
Instruction	31,371,459	29,304,370
District Administration	1,592,955	1,410,912
Operations and Maintenance	5,659,573	5,414,451
Transportation and Housing	1,661,842	1,621,723
Total Expense	40,285,829	37,751,456
Net Revenue (Expense)	920,373	1,093,529
Budgeted Prior Year Surplus Appropriation	1,102,319	352,222
Net Transfers (to) from other funds		
Local Capital	(1,572,692)	(978,345)
Other	(450,000)	(430,661)
Total Net Transfers	(2,022,692)	(1,409,006)
Budgeted Surplus (Deficit), for the year	-	36,745

School District No. 06 (Rocky Mountain)

Schedule 2A

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	36,531,279	34,504,615
DISC/LEA Recovery	(192,208)	(182,464)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Transportation Supplement	369,399	369,399
Economic Stability Dividend	20,000	16,400
Return of Administrative Savings		168,700
Carbon Tax Grant	56,000	56,000
FSA Marking	8,187	8,187
Support Staff Benefits	16,400	
Total Provincial Grants - Ministry of Education	37,016,880	35,148,660
Tuition		
International and Out of Province Students	3,677,914	3,246,861
District Entered	14,600	
Total Tuition	3,692,514	3,246,861
Other Revenues		
LEA/Direct Funding from First Nations	192,208	182,464
Miscellaneous		
Artists in Education	7,300	7,300
Donations	19,500	6,900
Other	72,000	72,000
Total Other Revenue	291,008	268,664
Rentals and Leases	80,800	80,800
Investment Income	125,000	100,000
Total Operating Revenue	41,206,202	38,844,985

School District No. 06 (Rocky Mountain)

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	12,964,446	12,533,513
Principals and Vice Principals	2,546,832	2,420,749
Educational Assistants	2,517,584	1,998,442
Support Staff	3,874,630	3,794,300
Other Professionals	3,126,338	2,790,574
Substitutes	1,326,219	1,318,181
Total Salaries	26,356,049	24,855,759
Employee Benefits	6,217,613	6,038,244
Total Salaries and Benefits	32,573,662	30,894,003
Services and Supplies		
Services	1,172,908	1,121,236
Student Transportation	536,209	406,755
Professional Development and Travel	747,033	647,925
Rentals and Leases	6,900	30,600
Dues and Fees	2,145,335	1,824,624
Insurance	154,300	152,700
Supplies	1,997,482	1,826,413
Utilities	952,000	847,200
Total Services and Supplies	7,712,167	6,857,453
Total Operating Expense	40,285,829	37,751,456

School District No. 06 (Rocky Mountain)

Amended 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	11,609,139	760,491	120,811	611,761	124,489	994,940	14,221,631
1.03 Career Programs	11,073					1,400	12,473
1.07 Library Services	143,403			128,983		4,350	276,736
1.08 Counselling	316,779						316,779
1.10 Special Education	865,230		2,364,269	13,495	451,797	111,700	3,806,491
1.30 English Language Learning	18,822						18,822
1.31 Aboriginal Education			32,504		518,384	1,838	552,726
1.41 School Administration		1,669,641		289,321		23,500	1,982,462
1.61 Continuing Education						1,491	1,491
1.62 International and Out of Province Students				42,939	476,111		519,050
Total Function 1	12,964,446	2,430,132	2,517,584	1,086,499	1,570,781	1,139,219	21,708,661
4 District Administration							
4.11 Educational Administration					210,670		210,670
4.40 School District Governance					115,550		115,550
4.41 Business Administration					676,667		676,667
Total Function 4	-	-	-	-	1,002,887	-	1,002,887
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		116,700		2,075,323	213,084	5,000	2,410,107
5.50 Maintenance Operations				74,348	159,726	92,000	326,074
5.52 Maintenance of Grounds						13,000	13,000
5.56 Utilities							-
Total Function 5	-	116,700	-	2,149,671	372,810	110,000	2,749,181
7 Transportation and Housing							
7.41 Transportation and Housing Administration					73,376	20,000	93,376
7.70 Student Transportation				638,460	106,484	57,000	801,944
Total Function 7	-	-	-	638,460	179,860	77,000	895,320
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,964,446	2,546,832	2,517,584	3,874,630	3,126,338	1,326,219	26,356,049

School District No. 06 (Rocky Mountain)

Amended 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 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,221,631	3,298,061	17,519,692	1,287,059	18,806,751	18,034,054
1.03 Career Programs	12,473	2,912	15,385	10,000	25,385	20,694
1.07 Library Services	276,736	74,826	351,562	116,149	467,711	530,163
1.08 Counselling	316,779	76,425	393,204	8,902	402,106	394,099
1.10 Special Education	3,806,491	1,048,912	4,855,403	298,156	5,153,559	4,372,076
1.30 English Language Learning	18,822	4,537	23,359	2,000	25,359	25,104
1.31 Aboriginal Education	552,726	151,205	703,931	122,672	826,603	793,395
1.41 School Administration	1,982,462	430,247	2,412,709	148,240	2,560,949	2,584,794
1.61 Continuing Education	1,491		1,491		1,491	1,491
1.62 International and Out of Province Students	519,050	76,901	595,951	2,505,594	3,101,545	2,548,500
Total Function 1	21,708,661	5,164,026	26,872,687	4,498,772	31,371,459	29,304,370
4 District Administration						
4.11 Educational Administration	210,670	52,406	263,076	39,358	302,434	303,751
4.40 School District Governance	115,550	1,700	117,250	106,850	224,100	181,900
4.41 Business Administration	676,667	153,276	829,943	236,478	1,066,421	925,261
Total Function 4	1,002,887	207,382	1,210,269	382,686	1,592,955	1,410,912
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	2,410,107	78,382	2,488,489	224,100	2,712,589	521,772
5.50 Maintenance Operations	326,074	543,736	869,810	809,716	1,679,526	3,651,247
5.52 Maintenance of Grounds	13,000	21,195	34,195	121,500	155,695	231,276
5.56 Utilities	-	-	-	1,111,763	1,111,763	1,010,156
Total Function 5	2,749,181	643,313	3,392,494	2,267,079	5,659,573	5,414,451
7 Transportation and Housing						
7.41 Transportation and Housing Administration	93,376	17,782	111,158	18,610	129,768	118,668
7.70 Student Transportation	801,944	185,110	987,054	545,020	1,532,074	1,503,055
Total Function 7	895,320	202,892	1,098,212	563,630	1,661,842	1,621,723
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	26,356,049	6,217,613	32,573,662	7,712,167	40,285,829	37,751,456

School District No. 06 (Rocky Mountain)

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,863,060	3,938,535
Other	25,585	15,944
Other Revenue	1,104,550	1,104,560
Investment Income	6,600	5,640
Total Revenue	4,999,795	5,064,679
Expenses		
Instruction	4,711,146	4,784,632
District Administration	11,150	6,600
Operations and Maintenance	16,667	16,667
Total Expense	4,738,963	4,807,899
Net Revenue (Expense)	260,832	256,780
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(260,832)	(256,780)
Total Net Transfers	(260,832)	(256,780)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Amended 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	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	34,854	20,996	2,595	44,244	27,574	-	1,099,797	25,917	49,177
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,806	136,463						96,000	15,435
Other					5,400		1,097,500		
Investment Income					4,100		2,500		
	195,806	136,463	-	-	9,500	-	1,100,000	96,000	15,435
Less: Allocated to Revenue	230,660	157,459	2,595	44,244	11,150	-	1,100,000	121,917	36,500
Deferred Revenue, end of year	-	-	-	-	25,924	-	1,099,797	-	28,112
Revenues									
Provincial Grants - Ministry of Education	230,660	157,459	2,595	44,244				121,917	36,500
Provincial Grants - Other									
Other Revenue					7,050		1,097,500		
Investment Income					4,100		2,500		
	230,660	157,459	2,595	44,244	11,150	-	1,100,000	121,917	36,500
Expenses									
Salaries									
Teachers									
Educational Assistants		120,560							
Other Professionals									
Substitutes									5,470
	-	120,560	-	-	-	-	-	-	5,470
Employee Benefits		36,899							1,030
Services and Supplies	16,667				11,150		1,100,000	121,917	30,000
	16,667	157,459	-	-	11,150	-	1,100,000	121,917	36,500
Net Revenue (Expense) before Interfund Transfers	213,993	-	2,595	44,244	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(213,993)		(2,595)	(44,244)					
	(213,993)	-	(2,595)	(44,244)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	EY2K Transitions	POPFASD Project	Service Delivery Transformation	School Based Prevention
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	4,346	66,654	-	-	-	-	6,413	13,376	5,796
Add: Restricted Grants									
Provincial Grants - Ministry of Education	69,613	378,516		217,650	2,565,415	30,000			
Other									
Investment Income									
	69,613	378,516	-	217,650	2,565,415	30,000	-	-	-
Less: Allocated to Revenue	73,959	382,661	-	217,650	2,565,415	30,000	6,413	13,376	5,796
Deferred Revenue, end of year	-	62,509	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	73,959	382,661		217,650	2,565,415	30,000			
Provincial Grants - Other							6,413	13,376	5,796
Other Revenue									
Investment Income									
	73,959	382,661	-	217,650	2,565,415	30,000	6,413	13,376	5,796
Expenses									
Salaries									
Teachers	30,996	92,988			2,054,373				
Educational Assistants		51,130							
Other Professionals		148,621		15,995					
Substitutes				133,370		11,110			
	30,996	292,739	-	149,365	2,054,373	11,110	-	-	-
Employee Benefits	7,471	77,922		28,285	511,042	1,890			
Services and Supplies	35,492	12,000		40,000		17,000	6,413	13,376	5,796
	73,959	382,661	-	217,650	2,565,415	30,000	6,413	13,376	5,796
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,401,739
Add: Restricted Grants	
Provincial Grants - Ministry of Education	3,704,898
Other	1,102,900
Investment Income	6,600
	<u>4,814,398</u>
Less: Allocated to Revenue	<u>4,999,795</u>
Deferred Revenue, end of year	<u><u>1,216,342</u></u>
Revenues	
Provincial Grants - Ministry of Education	3,863,060
Provincial Grants - Other	25,585
Other Revenue	1,104,550
Investment Income	6,600
	<u>4,999,795</u>
Expenses	
Salaries	
Teachers	2,178,357
Educational Assistants	171,690
Other Professionals	164,616
Substitutes	149,950
	<u>2,664,613</u>
Employee Benefits	664,539
Services and Supplies	1,409,811
	<u>4,738,963</u>
Net Revenue (Expense) before Interfund Transfers	<u>260,832</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(260,832)</u>
	<u>(260,832)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	85,000		85,000	5,000
Investment Income		30,500	30,500	15,000
Amortization of Deferred Capital Revenue	1,837,962		1,837,962	1,795,985
Total Revenue	1,922,962	30,500	1,953,462	1,815,985
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,013,430		3,013,430	2,750,786
Transportation and Housing	351,582		351,582	337,084
Debt Services				
Capital Lease Interest		10,170	10,170	8,600
Total Expense	3,365,012	10,170	3,375,182	3,096,470
Net Revenue (Expense)	(1,442,050)	20,330	(1,421,720)	(1,280,485)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	260,832		260,832	256,780
Local Capital		1,572,692	1,572,692	978,345
Capital Lease Payment		450,000	450,000	430,661
Total Net Transfers	260,832	2,022,692	2,283,524	1,665,786
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,033,698	(1,033,698)	-	
Principal Payment				
Capital Lease	439,830	(439,830)	-	
Total Other Adjustments to Fund Balances	1,473,528	(1,473,528)	-	
Budgeted Surplus (Deficit), for the year	292,310	569,494	861,804	385,301