

Amended Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2023

School District No. 06 (Rocky Mountain)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$60,300,660 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 14th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2023;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 06 (Rocky Mountain) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 14th DAY OF FEBRUARY, 2023.

Secretary Treasurer

School District No. 06 (Rocky Mountain)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,509,250	3,482,563
Adult	2,000	3,500
Total Ministry Operating Grant Funded FTE's	3,511,250	3,486,063
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	50,584,388	47,761,984
Tuition	4,011,735	4,194,290
Other Revenue	1,157,936	1,046,236
Rentals and Leases	64,119	47,140
Investment Income	288,700	109,100
Amortization of Deferred Capital Revenue	1,983,011	1,928,035
Total Revenue	58,089,889	55,086,785
Expenses		
Instruction	45,272,185	42,667,992
District Administration	2,060,818	1,903,354
Operations and Maintenance	9,393,493	9,072,992
Transportation and Housing	2,415,445	2,171,247
Debt Services	19,400	10,400
Total Expense	59,161,341	55,825,985
Net Revenue (Expense)	(1,071,452)	(739,200)
Budgeted Allocation (Retirement) of Surplus (Deficit)	623,825	207,717
Budgeted Surplus (Deficit), for the year	(447,627)	(531,483)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(447,627)	(531,483)
Budgeted Surplus (Deficit), for the year	(447,627)	(531,483)

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	49,710,054	46,796,796
Special Purpose Funds - Total Expense	6,289,996	5,751,481
Special Purpose Funds - Tangible Capital Assets Purchased	356,453	309,097
Capital Fund - Total Expense	3,161,291	3,277,708
Capital Fund - Tangible Capital Assets Purchased from Local Capital	782,866	814,489
Total Budget Bylaw Amount	60,300,660	56,949,571

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,071,452)	(739,200)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(356,453)	(309,097)
From Local Capital	(782,866)	(814,489)
From Deferred Capital Revenue	(3,582,394)	(2,539,795)
Assets acquired by lease	(160,000)	(441,520)
Total Acquisition of Tangible Capital Assets	(4,881,713)	(4,104,901)
Amortization of Tangible Capital Assets	3,141,891	3,267,308
Total Effect of change in Tangible Capital Assets	(1,739,822)	(837,593)
Acquisitions of Prepaid Expenses	(50,000)	(50,000)
Use of Prepaid Expenses	50,000	50,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,811,274)	(1,576,793)

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,456,961	54,031	29,384,075	30,895,067
Changes for the year				
Net Revenue (Expense) for the year	(293,825)	356,453	(1,134,080)	(1,071,452)
Interfund Transfers				
Tangible Capital Assets Purchased		(356,453)	356,453	-
Other	(330,000)		330,000	-
Net Changes for the year	(623,825)	-	(447,627)	(1,071,452)
Budgeted Accumulated Surplus (Deficit), end of year	833,136	54,031	28,936,448	29,823,615

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	44,907,439	42,511,633
Tuition	4,011,735	4,194,290
Other Revenue	192,936	192,936
Rentals and Leases	64,119	47,140
Investment Income	240,000	95,000
Total Revenue	49,416,229	47,040,999
Expenses		
Instruction	39,030,224	36,961,065
District Administration	2,053,318	1,897,754
Operations and Maintenance	6,534,351	6,085,272
Transportation and Housing	2,092,161	1,852,705
Total Expense	49,710,054	46,796,796
Net Revenue (Expense)	(293,825)	244,203
Budgeted Prior Year Surplus Appropriation	623,825	207,717
Net Transfers (to) from other funds		
Other	(330,000)	(451,920)
Total Net Transfers	(330,000)	(451,920)
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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	42,739,200	41,988,413
ISC/LEA Recovery	(108,936)	(108,936)
Other Ministry of Education and Child Care Grants		
Pay Equity	207,823	207,823
Student Transportation Fund	369,399	369,399
Support Staff Benefits Grant	45,759	44,902
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	514	1,845
Labour Settlement Funding	1,645,493	-
Total Provincial Grants - Ministry of Education and Child Care	44,907,439	42,511,633
Tuition		
International and Out of Province Students	4,011,735	4,194,290
Total Tuition	4,011,735	4,194,290
Other Revenues		
Funding from First Nations	108,936	108,936
Miscellaneous		
Artists in Education	7,200	7,200
Donations	9,000	9,000
Other	67,800	67,800
Total Other Revenue	192,936	192,936
Rentals and Leases	64,119	47,140
Investment Income	240,000	95,000
Total Operating Revenue	49,416,229	47,040,999

School District No. 06 (Rocky Mountain)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,511,926	15,260,438
Principals and Vice Principals	3,640,230	3,304,839
Educational Assistants	3,423,895	3,126,577
Support Staff	4,314,549	4,155,474
Other Professionals	4,359,551	4,071,142
Substitutes	1,847,743	1,753,930
Total Salaries	33,097,894	31,672,400
Employee Benefits	7,843,803	7,234,390
Total Salaries and Benefits	40,941,697	38,906,790
Services and Supplies		
Services	1,503,805	1,153,695
Student Transportation	502,395	413,460
Professional Development and Travel	868,611	705,178
Rentals and Leases	82,000	29,000
Dues and Fees	2,479,698	2,496,414
Insurance	147,500	147,500
Interest	-	-
Supplies	2,241,648	2,044,759
Utilities	942,700	900,000
Total Services and Supplies	8,768,357	7,890,006
Total Operating Expense	49,710,054	46,796,796

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	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	14,219,871	830,847	150,961	690,743	452,951	1,411,228	17,756,601
1.03 Career Programs							-
1.07 Library Services	168,089			124,242		2,000	294,331
1.08 Counselling	279,839						279,839
1.10 Special Education	836,318	125,701	3,139,897	11,578	575,609	201,015	4,890,118
1.30 English Language Learning	7,809						7,809
1.31 Indigenous Education		125,701	133,037		642,785	1,000	902,523
1.41 School Administration		2,550,624		305,205		28,000	2,883,829
1.61 Continuing Education		7,357					7,357
1.62 International and Out of Province Students				47,673	592,722		640,395
Total Function 1	15,511,926	3,640,230	3,423,895	1,179,441	2,264,067	1,643,243	27,662,802
4 District Administration							
4.11 Educational Administration					254,514		254,514
4.40 School District Governance					125,950		125,950
4.41 Business Administration					889,694		889,694
Total Function 4	-	-	-	-	1,270,158	-	1,270,158
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					267,453	2,000	269,453
5.50 Maintenance Operations				2,289,384	344,913	127,500	2,761,797
5.52 Maintenance of Grounds				84,086		15,000	99,086
5.56 Utilities							-
Total Function 5	-	-	-	2,373,470	612,366	144,500	3,130,336
7 Transportation and Housing							
7.41 Transportation and Housing Administration					96,606		96,606
7.70 Student Transportation				761,638	116,354	60,000	937,992
Total Function 7	-	-	-	761,638	212,960	60,000	1,034,598
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,511,926	3,640,230	3,423,895	4,314,549	4,359,551	1,847,743	33,097,894

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	17,756,601	4,196,369	21,952,970	1,463,896	23,416,866	22,067,313
1.03 Career Programs	-		-	500	500	1,500
1.07 Library Services	294,331	75,127	369,458	105,610	475,068	465,723
1.08 Counselling	279,839	65,874	345,713	7,100	352,813	437,752
1.10 Special Education	4,890,118	1,259,401	6,149,519	224,490	6,374,009	6,057,225
1.30 English Language Learning	7,809	1,838	9,647	300	9,947	1,186
1.31 Indigenous Education	902,523	236,613	1,139,136	181,598	1,320,734	1,238,667
1.41 School Administration	2,883,829	614,170	3,497,999	110,873	3,608,872	3,347,473
1.61 Continuing Education	7,357	1,492	8,849		8,849	8,200
1.62 International and Out of Province Students	640,395	92,503	732,898	2,729,668	3,462,566	3,336,026
Total Function 1	27,662,802	6,543,387	34,206,189	4,824,035	39,030,224	36,961,065
4 District Administration						
4.11 Educational Administration	254,514	57,849	312,363	39,550	351,913	290,131
4.40 School District Governance	125,950	6,000	131,950	129,640	261,590	217,390
4.41 Business Administration	889,694	199,734	1,089,428	350,387	1,439,815	1,390,233
Total Function 4	1,270,158	263,583	1,533,741	519,577	2,053,318	1,897,754
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	269,453	65,123	334,576	149,748	484,324	471,960
5.50 Maintenance Operations	2,761,797	687,655	3,449,452	1,169,989	4,619,441	4,290,470
5.52 Maintenance of Grounds	99,086	24,680	123,766	184,000	307,766	249,842
5.56 Utilities	-		-	1,122,820	1,122,820	1,073,000
Total Function 5	3,130,336	777,458	3,907,794	2,626,557	6,534,351	6,085,272
7 Transportation and Housing						
7.41 Transportation and Housing Administration	96,606	22,660	119,266	15,630	134,896	140,209
7.70 Student Transportation	937,992	236,715	1,174,707	782,558	1,957,265	1,712,496
Total Function 7	1,034,598	259,375	1,293,973	798,188	2,092,161	1,852,705
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	33,097,894	7,843,803	40,941,697	8,768,357	49,710,054	46,796,796

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,676,949	5,202,978
Other Revenue	965,000	853,300
Investment Income	4,500	4,300
Total Revenue	6,646,449	6,060,578
Expenses		
Instruction	6,241,961	5,706,927
District Administration	7,500	5,600
Operations and Maintenance	16,667	16,667
Transportation and Housing	23,868	22,287
Total Expense	6,289,996	5,751,481
Net Revenue (Expense)	356,453	309,097
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(356,453)	(309,097)
Total Net Transfers	(356,453)	(309,097)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year	73,115	8,814	18,731	79,877	987,648	38,723	43,654	4,621	14,652
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,843	141,776				96,000	19,600	121,716	399,482
Other				5,000	970,000				
Investment Income				2,500	2,000				
	195,843	141,776	-	7,500	972,000	96,000	19,600	121,716	399,482
Less: Allocated to Revenue	268,958	150,590	18,731	7,500	962,000	134,723	63,254	126,337	414,134
Deferred Revenue, end of year	-	-	-	79,877	997,648	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	268,958	150,590	18,731			134,723	63,254	126,337	414,134
Other Revenue				5,000	960,000				
Investment Income				2,500	2,000				
	268,958	150,590	18,731	7,500	962,000	134,723	63,254	126,337	414,134
Expenses									
Salaries									
Teachers								63,805	119,244
Educational Assistants		119,005							51,379
Other Professionals							15,000		182,252
Substitutes							10,000		
	-	119,005	-	-	-	-	25,000	63,805	352,875
Employee Benefits		31,585					6,250	17,315	55,759
Services and Supplies	16,667			7,500	962,000	134,723	32,004	45,217	5,500
	16,667	150,590	-	7,500	962,000	134,723	63,254	126,337	414,134
Net Revenue (Expense) before Interfund Transfers	252,291	-	18,731	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(252,291)		(18,731)						
	(252,291)	-	(18,731)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	-	14,292	-	23,857	85,431	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	200,706	3,463,603	9,576	55,000	11,250		417,507	25,000	19,000
Other									
Investment Income									
	200,706	3,463,603	9,576	55,000	11,250	-	417,507	25,000	19,000
Less: Allocated to Revenue	200,706	3,463,603	23,868	55,000	35,107	85,431	417,507	25,000	19,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	200,706	3,463,603	23,868	55,000	35,107	85,431	417,507	25,000	19,000
Other Revenue									
Investment Income									
	200,706	3,463,603	23,868	55,000	35,107	85,431	417,507	25,000	19,000
Expenses									
Salaries									
Teachers		2,811,173							
Educational Assistants									
Other Professionals	50,234				10,000			10,000	
Substitutes	101,097			35,000	15,000			10,000	
	151,331	2,811,173	-	35,000	25,000	-	-	20,000	-
Employee Benefits	28,093	652,430		7,000	6,250			4,500	
Services and Supplies	21,282		23,868	13,000	3,857		417,507	500	19,000
	200,706	3,463,603	23,868	55,000	35,107	-	417,507	25,000	19,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	85,431	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(85,431)			
	-	-	-	-	-	(85,431)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	ECL Early Care & Learning	TOTAL
	\$	\$
Deferred Revenue, beginning of year	-	1,393,415
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	175,000	5,351,059
Other		975,000
Investment Income		4,500
	175,000	6,330,559
Less: Allocated to Revenue	175,000	6,646,449
Deferred Revenue, end of year	-	1,077,525
Revenues		
Provincial Grants - Ministry of Education and Child Care	175,000	5,676,949
Other Revenue		965,000
Investment Income		4,500
	175,000	6,646,449
Expenses		
Salaries		
Teachers		2,994,222
Educational Assistants		170,384
Other Professionals	144,000	411,486
Substitutes		171,097
	144,000	3,747,189
Employee Benefits	31,000	840,182
Services and Supplies		1,702,625
	175,000	6,289,996
Net Revenue (Expense) before Interfund Transfers	-	356,453
Interfund Transfers		
Tangible Capital Assets Purchased		(356,453)
	-	(356,453)
Net Revenue (Expense)	-	-

School District No. 06 (Rocky Mountain)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care			-	47,373
Investment Income		44,200	44,200	9,800
Amortization of Deferred Capital Revenue	1,983,011		1,983,011	1,928,035
Total Revenue	1,983,011	44,200	2,027,211	1,985,208
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,842,475		2,842,475	2,971,053
Transportation and Housing	299,416		299,416	296,255
Debt Services				
Capital Lease Interest		19,400	19,400	10,400
Total Expense	3,141,891	19,400	3,161,291	3,277,708
Net Revenue (Expense)	(1,158,880)	24,800	(1,134,080)	(1,292,500)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	356,453		356,453	309,097
Capital Lease Payment		330,000	330,000	451,920
Total Net Transfers	356,453	330,000	686,453	761,017
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	782,866	(782,866)	-	
Principal Payment				
Capital Lease	310,600	(310,600)	-	
Total Other Adjustments to Fund Balances	1,093,466	(1,093,466)	-	
Budgeted Surplus (Deficit), for the year	291,039	(738,666)	(447,627)	(531,483)