

Amended 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 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 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 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 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 \$46,710,950 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 13th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 13th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2018;

(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 2017/2018, adopted by the Board the 13th DAY OF FEBRUARY, 2018.

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, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,221,750	3,144,063
Adult	5,375	10,625
Total Ministry Operating Grant Funded FTE's	3,227,125	3,154,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	39,092,195	35,937,317
Other	15,944	25,074
Tuition	3,246,861	3,588,306
Other Revenue	1,373,224	1,206,135
Rentals and Leases	80,800	80,800
Investment Income	120,640	114,000
Amortization of Deferred Capital Revenue	1,795,985	1,772,856
Total Revenue	45,725,649	42,724,488
Expenses		
Instruction	34,089,002	32,101,393
District Administration	1,417,512	1,350,165
Operations and Maintenance	8,181,904	7,683,875
Transportation and Housing	1,958,807	2,029,808
Debt Services	8,600	5,078
Total Expense	45,655,825	43,170,319
Net Revenue (Expense), before Endowment Contributions	69,824	(445,831)
Endowment Contributions		20,422
Net Revenue (Expense)	69,824	(425,409)
Budgeted Allocation (Retirement) of Surplus (Deficit)	352,222	788,435
Budgeted Surplus (Deficit), for the year	422,046	363,026
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	36,745	
Special Purpose Fund Surplus (Deficit)		20,422
Capital Fund Surplus (Deficit)	385,301	342,604
Budgeted Surplus (Deficit), for the year	422,046	363,026

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	37,751,456	37,598,186
Special Purpose Funds - Total Expense	4,807,899	2,606,871
Special Purpose Funds - Tangible Capital Assets Purchased	256,780	218,146
Capital Fund - Total Expense	3,096,470	2,965,262
Capital Fund - Tangible Capital Assets Purchased from Local Capital	798,345	846,128
Total Budget Bylaw Amount	46,710,950	44,234,593

Approved by the Board

Manually signed by Amber Byklum

February 13, 2018

Signature of the Chairperson of the Board of Education

Date Signed

Manually signed by Paul Carriere

February 13, 2018

Signature of the Superintendent

Date Signed

Manually signed by Dale Culler

February 13, 2018

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, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	69,824	(445,831)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(256,780)	(218,146)
From Local Capital	(798,345)	(846,128)
From Deferred Capital Revenue	(1,445,519)	(1,815,000)
Assets Aquired by Lease	(933,830)	(317,326)
Total Acquisition of Tangible Capital Assets	(3,434,474)	(3,196,600)
Amortization of Tangible Capital Assets	3,087,870	2,960,184
Total Effect of change in Tangible Capital Assets	(346,604)	(236,416)
Acquisitions of Prepaid Expenses	(10,000)	(10,000)
Use of Prepaid Expenses	20,290	10,501
Endowment Contributions		20,422
	10,290	20,923
(Increase) Decrease in Net Financial Assets (Debt)	(266,490)	(661,324)

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,710,279	126,295	26,453,276	29,289,850
Changes for the year				
Net Revenue (Expense) for the year	1,093,529	256,780	(1,280,485)	69,824
Interfund Transfers				
Tangible Capital Assets Purchased		(256,780)	256,780	-
Local Capital	(978,345)		978,345	-
Other	(430,661)		430,661	-
Net Changes for the year	(315,477)	-	385,301	69,824
Budgeted Accumulated Surplus (Deficit), end of year	2,394,802	126,295	26,838,577	29,359,674

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	35,148,660	34,162,624
Tuition	3,246,861	3,588,306
Other Revenue	268,664	186,885
Rentals and Leases	80,800	80,800
Investment Income	100,000	100,000
Total Revenue	38,844,985	38,118,615
Expenses		
Instruction	29,304,370	29,502,616
District Administration	1,410,912	1,342,071
Operations and Maintenance	5,414,451	5,070,084
Transportation and Housing	1,621,723	1,683,415
Total Expense	37,751,456	37,598,186
Net Revenue (Expense)	1,093,529	520,429
Budgeted Prior Year Surplus Appropriation	352,222	788,435
Net Transfers (to) from other funds		
Local Capital	(978,345)	(1,076,864)
Other	(430,661)	(232,000)
Total Net Transfers	(1,409,006)	(1,308,864)
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, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	34,504,615	33,521,663
INAC/LEA Recovery	(182,464)	(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
Economic Stability Dividend	16,400	-
Return of Administrative Savings	168,700	168,700
Carbon Tax Grant	56,000	56,000
FSA Marking	8,187	
Total Provincial Grants - Ministry of Education	35,148,660	34,162,624
Provincial Grants - Other	-	-
Federal Grants	-	-
Tuition		
Summer School Fees	-	-
Continuing Education	-	-
International and Out of Province Students	3,246,861	3,588,306
Total Tuition	3,246,861	3,588,306
Other Revenues		
LEA/Direct Funding from First Nations	182,464	164,385
Miscellaneous		
Artists in Education	7,300	7,500
Other	72,000	15,000
Donations	6,900	
Total Other Revenue	268,664	186,885
Rentals and Leases	80,800	80,800
Investment Income	100,000	100,000
Total Operating Revenue	38,844,985	38,118,615

School District No. 06 (Rocky Mountain)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	12,533,513	12,514,445
Principals and Vice Principals	2,420,749	2,499,415
Educational Assistants	1,998,442	1,889,686
Support Staff	3,794,300	3,788,062
Other Professionals	2,790,574	2,618,788
Substitutes	1,318,181	1,336,138
Total Salaries	24,855,759	24,646,534
Employee Benefits	6,038,244	6,072,594
Total Salaries and Benefits	30,894,003	30,719,128
Services and Supplies		
Services	1,121,236	1,233,537
Student Transportation	406,755	507,260
Professional Development and Travel	647,925	612,536
Rentals and Leases	30,600	4,900
Dues and Fees	1,824,624	1,918,917
Insurance	152,700	144,300
Supplies	1,826,413	1,642,108
Utilities	847,200	815,500
Total Services and Supplies	6,857,453	6,879,058
Total Operating Expense	37,751,456	37,598,186

School District No. 06 (Rocky Mountain)

Amended 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	11,253,915	668,715	118,554	526,474	113,422	982,290	13,663,370
1.03 Career Programs	10,948					1,750	12,698
1.07 Library Services	141,782			142,801		11,950	296,533
1.08 Counselling	311,120						311,120
1.10 Special Education	797,138		1,837,053	13,245	397,361	111,200	3,155,997
1.30 English Language Learning	18,610						18,610
1.31 Aboriginal Education			42,835		508,910	2,400	554,145
1.41 School Administration		1,630,229		336,455		20,100	1,986,784
1.61 Continuing Education						1,491	1,491
1.62 International and Out of Province Students				33,210	397,720		430,930
Total Function 1	12,533,513	2,298,944	1,998,442	1,052,185	1,417,413	1,131,181	20,431,678
4 District Administration							
4.11 Educational Administration					192,459		192,459
4.40 School District Governance					106,200		106,200
4.41 Business Administration					576,951		576,951
Total Function 4	-	-	-	-	875,610	-	875,610
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		121,805			189,907	5,000	316,712
5.50 Maintenance Operations				2,036,008	145,980	92,000	2,273,988
5.52 Maintenance of Grounds				72,955		13,000	85,955
5.56 Utilities							-
Total Function 5	-	121,805	-	2,108,963	335,887	110,000	2,676,655
7 Transportation and Housing							
7.41 Transportation and Housing Administration					64,344	20,000	84,344
7.70 Student Transportation				633,152	97,320	57,000	787,472
Total Function 7	-	-	-	633,152	161,664	77,000	871,816
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,533,513	2,420,749	1,998,442	3,794,300	2,790,574	1,318,181	24,855,759

School District No. 06 (Rocky Mountain)

Amended 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 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,663,370	3,197,720	16,861,090	1,172,964	18,034,054	17,602,757
1.03 Career Programs	12,698	2,796	15,494	5,200	20,694	20,526
1.07 Library Services	296,533	80,395	376,928	153,235	530,163	601,810
1.08 Counselling	311,120	76,029	387,149	6,950	394,099	459,722
1.10 Special Education	3,155,997	889,480	4,045,477	326,599	4,372,076	4,734,928
1.30 English Language Learning	18,610	4,544	23,154	1,950	25,104	47,792
1.31 Aboriginal Education	554,145	157,940	712,085	81,310	793,395	726,637
1.41 School Administration	1,986,784	453,185	2,439,969	144,825	2,584,794	2,411,126
1.61 Continuing Education	1,491		1,491		1,491	20,318
1.62 International and Out of Province Students	430,930	69,080	500,010	2,048,490	2,548,500	2,877,000
Total Function 1	20,431,678	4,931,169	25,362,847	3,941,523	29,304,370	29,502,616
4 District Administration						
4.11 Educational Administration	192,459	48,459	240,918	62,833	303,751	258,867
4.40 School District Governance	106,200	1,650	107,850	74,050	181,900	181,050
4.41 Business Administration	576,951	134,760	711,711	213,550	925,261	902,154
Total Function 4	875,610	184,869	1,060,479	350,433	1,410,912	1,342,071
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	316,712	72,960	389,672	132,100	521,772	438,534
5.50 Maintenance Operations	2,273,988	600,849	2,874,837	776,410	3,651,247	3,429,028
5.52 Maintenance of Grounds	85,955	23,821	109,776	121,500	231,276	211,472
5.56 Utilities	-	-	-	1,010,156	1,010,156	991,050
Total Function 5	2,676,655	697,630	3,374,285	2,040,166	5,414,451	5,070,084
7 Transportation and Housing						
7.41 Transportation and Housing Administration	84,344	16,324	100,668	18,000	118,668	131,701
7.70 Student Transportation	787,472	208,252	995,724	507,331	1,503,055	1,551,714
Total Function 7	871,816	224,576	1,096,392	525,331	1,621,723	1,683,415
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	24,855,759	6,038,244	30,894,003	6,857,453	37,751,456	37,598,186

School District No. 06 (Rocky Mountain)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,938,535	1,774,693
Other	15,944	25,074
Other Revenue	1,104,560	1,019,250
Investment Income	5,640	6,000
Total Revenue	5,064,679	2,825,017
Expenses		
Instruction	4,784,632	2,598,777
District Administration	6,600	8,094
Operations and Maintenance	16,667	
Total Expense	4,807,899	2,606,871
Net Revenue (Expense), before Endowment Contributions	256,780	218,146
Endowment Contributions		20,422
Net Revenue (Expense)	256,780	238,568
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(256,780)	(218,146)
Total Net Transfers	(256,780)	(218,146)
Budgeted Surplus (Deficit), for the year	-	20,422

School District No. 06 (Rocky Mountain)

Amended 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	50,046	47,050	2,595	52,079	23,910	25,000	48,202	1,092,429	26,147
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,806	133,905							96,000
Other					4,100			1,050,000	
Investment Income					490			2,525	
	195,806	133,905	-	-	4,590	-	-	1,052,525	96,000
Less: Allocated to Revenue	245,852	180,955	2,595	-	3,100	25,000	-	1,102,525	106,000
Recovered							48,202		
Deferred Revenue, end of year	-	-	-	52,079	25,400	-	-	1,042,429	16,147
Revenues									
Provincial Grants - Ministry of Education	245,852	180,955	2,595			25,000			106,000
Provincial Grants - Other									
Other Revenue					2,610			1,100,000	
Investment Income					490			2,525	
	245,852	180,955	2,595	-	3,100	25,000	-	1,102,525	106,000
Expenses									
Salaries									
Teachers									
Educational Assistants		135,716							
Other Professionals									
Substitutes									
	-	135,716	-	-	-	-	-	-	-
Employee Benefits		45,239							
Services and Supplies	16,667				3,100	25,000		1,102,525	106,000
	16,667	180,955	-	-	3,100	25,000	-	1,102,525	106,000
Net Revenue (Expense) before Interfund Transfers	229,185	-	2,595	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(229,185)		(2,595)						
	(229,185)	-	(2,595)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended 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 - Overhead	Classroom Enhancement Fund - Staffing	POPFASD Project	Student Assistance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	44,603	-	89,169	50,251	21,158			8,070	1,075
Add: Restricted Grants									
Provincial Grants - Ministry of Education	15,435	87,402	375,213			186,667	2,585,495		
Other									
Investment Income									
	15,435	87,402	375,213	-	-	186,667	2,585,495	-	-
Less: Allocated to Revenue	30,000	87,402	417,160	50,251	21,158	186,667	2,585,495	8,070	1,075
Recovered									
Deferred Revenue, end of year	30,038	-	47,222	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	30,000	87,402	417,160	50,251	21,158	186,667	2,585,495		
Provincial Grants - Other								8,070	
Other Revenue									1,075
Investment Income									
	30,000	87,402	417,160	50,251	21,158	186,667	2,585,495	8,070	1,075
Expenses									
Salaries									
Teachers		30,646	122,582				2,089,287		
Educational Assistants			50,163						
Other Professionals			145,708			12,650			
Substitutes				36,400		110,000			
	-	30,646	318,453	36,400	-	122,650	2,089,287	-	-
Employee Benefits		7,482	86,707	3,600		15,600	496,208		
Services and Supplies	30,000	49,274	12,000	10,251	21,158	23,417		8,070	1,075
	30,000	87,402	417,160	50,251	21,158	161,667	2,585,495	8,070	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)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	School Based Prevention	Endowment Funds	TOTAL
Deferred Revenue, beginning of year	\$ 7,874	\$ 558	1,590,216
Add: Restricted Grants			
Provincial Grants - Ministry of Education			3,675,923
Other		3,681	1,057,781
Investment Income		2,625	5,640
	-	6,306	4,739,344
Less: Allocated to Revenue	7,874	3,500	5,064,679
Recovered			48,202
Deferred Revenue, end of year	-	3,364	1,216,679
Revenues			
Provincial Grants - Ministry of Education			3,938,535
Provincial Grants - Other	7,874		15,944
Other Revenue		875	1,104,560
Investment Income		2,625	5,640
	7,874	3,500	5,064,679
Expenses			
Salaries			
Teachers			2,242,515
Educational Assistants			185,879
Other Professionals			158,358
Substitutes			146,400
	-	-	2,733,152
Employee Benefits			654,836
Services and Supplies	7,874	3,500	1,419,911
	7,874	3,500	4,807,899
Net Revenue (Expense) before Interfund Transfers	-	-	256,780
Interfund Transfers			
Tangible Capital Assets Purchased			(256,780)
	-	-	(256,780)
Net Revenue (Expense)	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	5,000		5,000	
Investment Income		15,000	15,000	8,000
Amortization of Deferred Capital Revenue	1,795,985		1,795,985	1,772,856
Total Revenue	1,800,985	15,000	1,815,985	1,780,856
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,750,786		2,750,786	2,613,791
Transportation and Housing	337,084		337,084	346,393
Debt Services				
Capital Lease Interest		8,600	8,600	5,078
Total Expense	3,087,870	8,600	3,096,470	2,965,262
Net Revenue (Expense)	(1,286,885)	6,400	(1,280,485)	(1,184,406)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	256,780		256,780	218,146
Local Capital		978,345	978,345	1,076,864
Capital Lease Payment		430,661	430,661	232,000
Total Net Transfers	256,780	1,409,006	1,665,786	1,527,010
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	798,345	(798,345)	-	
Principal Payment				
Capital Lease	422,061	(422,061)	-	
Total Other Adjustments to Fund Balances	1,220,406	(1,220,406)	-	
Budgeted Surplus (Deficit), for the year	190,301	195,000	385,301	342,604