

Annual Budget

## **School District No. 06 (Rocky Mountain)**

June 30, 2021

# School District No. 06 (Rocky Mountain)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$51,625,297 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 12th DAY OF MAY, 2020;

READ A SECOND TIME THE 12th DAY OF MAY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF JUNE, 2020;

Manually Signed by Amber Byklum

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**Chairperson of the Board**

( Corporate Seal )

Manually Signed by Dale Culler

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 06 (Rocky Mountain) Annual Budget Bylaw 2020/2021, adopted by the Board the 9th DAY OF JUNE, 2020.

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**Secretary Treasurer**

# School District No. 06 (Rocky Mountain)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,307.250	3,310.438
Adult	2.000	3.500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,309.250</b>	<b>3,313.938</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	44,724,395	43,524,008
Tuition	2,475,500	3,361,614
Other Revenue	1,330,785	1,397,665
Rentals and Leases	47,140	80,800
Investment Income	162,825	200,325
Amortization of Deferred Capital Revenue	1,923,721	1,839,235
<b>Total Revenue</b>	<b>50,664,366</b>	<b>50,403,647</b>
<b>Expenses</b>		
Instruction	38,400,668	37,759,868
District Administration	1,775,451	1,700,449
Operations and Maintenance	8,807,257	8,674,458
Transportation and Housing	2,106,756	2,069,211
Debt Services	15,142	15,142
<b>Total Expense</b>	<b>51,105,274</b>	<b>50,219,128</b>
<b>Net Revenue (Expense)</b>	<b>(440,908)</b>	<b>184,519</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		98,463
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(440,908)</b>	<b>282,982</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(440,908)	282,982
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(440,908)</b>	<b>282,982</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	42,802,095	41,723,037
Special Purpose Funds - Total Expense	4,778,527	5,089,074
Special Purpose Funds - Tangible Capital Assets Purchased	222,817	274,668
Capital Fund - Total Expense	3,524,652	3,407,017
Capital Fund - Tangible Capital Assets Purchased from Local Capital	297,206	833,143
<b>Total Budget Bylaw Amount</b>	<b>51,625,297</b>	<b>51,326,939</b>

## Approved by the Board

Manually Signed by Amber Byklum

June 10, 2020

Signature of the Chairperson of the Board of Education

Date Signed

Manually Signed by Paul Carriere

June 10, 2020

Signature of the Superintendent

Date Signed

Manually Signed by Dale Culler

June 10, 2020

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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(440,908)</b>	184,519
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(222,817)	(274,668)
From Local Capital	(297,206)	(833,143)
From Deferred Capital Revenue	(2,377,512)	(3,096,338)
Assets Acquired by Lease	(453,000)	(399,576)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(3,350,535)</b>	(4,603,725)
Amortization of Tangible Capital Assets	3,509,510	3,391,875
<b>Total Effect of change in Tangible Capital Assets</b>	<b>158,975</b>	(1,211,850)
Acquisitions of Prepaid Expenses	(10,000)	(10,000)
Use of Prepaid Expenses	10,000	10,000
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(281,933)</b>	(1,027,331)

# School District No. 06 (Rocky Mountain)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	40,720,701	39,160,896
Tuition	2,475,500	3,361,614
Other Revenue	223,460	287,360
Rentals and Leases	47,140	80,800
Investment Income	112,500	150,000
<b>Total Revenue</b>	<b>43,579,301</b>	<b>43,040,670</b>
<b>Expenses</b>		
Instruction	33,649,375	32,695,945
District Administration	1,762,801	1,687,799
Operations and Maintenance	5,609,070	5,582,941
Transportation and Housing	1,780,849	1,756,352
<b>Total Expense</b>	<b>42,802,095</b>	<b>41,723,037</b>
<b>Net Revenue (Expense)</b>	<b>777,206</b>	<b>1,317,633</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		98,463
<b>Net Transfers (to) from other funds</b>		
Local Capital	(327,206)	(963,143)
Other	(450,000)	(452,953)
<b>Total Net Transfers</b>	<b>(777,206)</b>	<b>(1,416,096)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 06 (Rocky Mountain)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	39,375,063	38,294,118
ISC/LEA Recovery	(124,260)	(124,260)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Funding for Graduated Adults		1,491
Transportation Supplement	369,399	369,399
Carbon Tax Grant		56,000
Employer Health Tax Grant		291,260
Support Staff Benefits Grant		16,400
FSA Marking	8,187	8,187
System Wide Capacity Building for MyED BC		38,633
Early Learning Framework Implementation		1,845
Teachers' Labour Settlement	884,489	
<b>Total Provincial Grants - Ministry of Education</b>	<b>40,720,701</b>	<b>39,160,896</b>
<b>Tuition</b>		
International and Out of Province Students	2,475,500	3,361,614
<b>Total Tuition</b>	<b>2,475,500</b>	<b>3,361,614</b>
<b>Other Revenues</b>		
Funding from First Nations	124,260	124,260
Miscellaneous		
Artists in Education	7,200	7,200
Donations	24,000	24,000
Insurance Proceeds		5,000
Other	68,000	126,900
<b>Total Other Revenue</b>	<b>223,460</b>	<b>287,360</b>
<b>Rentals and Leases</b>	<b>47,140</b>	<b>80,800</b>
<b>Investment Income</b>	<b>112,500</b>	<b>150,000</b>
<b>Total Operating Revenue</b>	<b>43,579,301</b>	<b>43,040,670</b>



# School District No. 06 (Rocky Mountain)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,213,107	13,469,100
Principals and Vice Principals	2,791,115	2,846,093
Educational Assistants	3,273,662	2,959,899
Support Staff	4,108,844	4,034,641
Other Professionals	3,646,170	3,311,005
Substitutes	1,289,530	1,305,230
<b>Total Salaries</b>	<b>29,322,428</b>	<b>27,925,968</b>
<b>Employee Benefits</b>	<b>6,754,126</b>	<b>6,423,900</b>
<b>Total Salaries and Benefits</b>	<b>36,076,554</b>	<b>34,349,868</b>
<b>Services and Supplies</b>		
Services	961,098	1,017,496
Student Transportation	443,720	539,100
Professional Development and Travel	706,025	745,439
Rentals and Leases	7,100	6,900
Dues and Fees	1,576,780	1,959,411
Insurance	152,500	152,500
Interest	-	-
Supplies	1,978,318	2,052,323
Utilities	900,000	900,000
<b>Total Services and Supplies</b>	<b>6,725,541</b>	<b>7,373,169</b>
<b>Total Operating Expense</b>	<b>42,802,095</b>	<b>41,723,037</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	12,801,862	714,626	153,568	646,212	199,541	979,330	15,495,139
1.03 Career Programs	11,828					1,400	13,228
1.07 Library Services	153,174			127,984		5,650	286,808
1.08 Counselling	331,262						331,262
1.10 Special Education	914,981		3,093,919	11,529	461,422	89,850	4,571,701
1.30 English Language Learning							-
1.31 Indigenous Education			26,175		731,059	1,600	758,834
1.41 School Administration		2,069,798		293,131		24,700	2,387,629
1.61 Continuing Education		6,691					6,691
1.62 International and Out of Province Students				44,835	428,460		473,295
<b>Total Function 1</b>	<b>14,213,107</b>	<b>2,791,115</b>	<b>3,273,662</b>	<b>1,123,691</b>	<b>1,820,482</b>	<b>1,102,530</b>	<b>24,324,587</b>
<b>4 District Administration</b>							
4.11 Educational Administration					214,573		214,573
4.40 School District Governance					125,950		125,950
4.41 Business Administration					839,885		839,885
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,180,408</b>	<b>-</b>	<b>1,180,408</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					293,225	5,000	298,225
5.50 Maintenance Operations				2,174,637	165,723	92,500	2,432,860
5.52 Maintenance of Grounds				102,304		30,000	132,304
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,276,941</b>	<b>458,948</b>	<b>127,500</b>	<b>2,863,389</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					75,851	2,500	78,351
7.70 Student Transportation				708,212	110,481	57,000	875,693
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>708,212</b>	<b>186,332</b>	<b>59,500</b>	<b>954,044</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>14,213,107</b>	<b>2,791,115</b>	<b>3,273,662</b>	<b>4,108,844</b>	<b>3,646,170</b>	<b>1,289,530</b>	<b>29,322,428</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	15,495,139	3,447,783	18,942,922	1,315,885	20,258,807	19,386,189
1.03 Career Programs	13,228	2,975	16,203	5,500	21,703	33,475
1.07 Library Services	286,808	72,889	359,697	124,023	483,720	476,926
1.08 Counselling	331,262	76,591	407,853	13,450	421,303	375,219
1.10 Special Education	4,571,701	1,228,267	5,799,968	276,200	6,076,168	5,577,482
1.30 English Language Learning	-	-	-	1,750	1,750	25,406
1.31 Indigenous Education	758,834	201,769	960,603	132,918	1,093,521	1,013,774
1.41 School Administration	2,387,629	501,469	2,889,098	149,459	3,038,557	2,959,367
1.61 Continuing Education	6,691	1,334	8,025	-	8,025	7,109
1.62 International and Out of Province Students	473,295	84,596	557,891	1,687,930	2,245,821	2,840,998
<b>Total Function 1</b>	<b>24,324,587</b>	<b>5,617,673</b>	<b>29,942,260</b>	<b>3,707,115</b>	<b>33,649,375</b>	<b>32,695,945</b>
<b>4 District Administration</b>						
4.11 Educational Administration	214,573	54,036	268,609	23,392	292,001	292,999
4.40 School District Governance	125,950	3,000	128,950	76,850	205,800	205,800
4.41 Business Administration	839,885	188,874	1,028,759	236,241	1,265,000	1,189,000
<b>Total Function 4</b>	<b>1,180,408</b>	<b>245,910</b>	<b>1,426,318</b>	<b>336,483</b>	<b>1,762,801</b>	<b>1,687,799</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	298,225	67,669	365,894	142,300	508,194	491,486
5.50 Maintenance Operations	2,432,860	574,814	3,007,674	772,395	3,780,069	3,772,848
5.52 Maintenance of Grounds	132,304	28,397	160,701	129,500	290,201	288,001
5.56 Utilities	-	-	-	1,030,606	1,030,606	1,030,606
<b>Total Function 5</b>	<b>2,863,389</b>	<b>670,880</b>	<b>3,534,269</b>	<b>2,074,801</b>	<b>5,609,070</b>	<b>5,582,941</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	78,351	17,567	95,918	19,332	115,250	111,250
7.70 Student Transportation	875,693	202,096	1,077,789	587,810	1,665,599	1,645,102
<b>Total Function 7</b>	<b>954,044</b>	<b>219,663</b>	<b>1,173,707</b>	<b>607,142</b>	<b>1,780,849</b>	<b>1,756,352</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>29,322,428</b>	<b>6,754,126</b>	<b>36,076,554</b>	<b>6,725,541</b>	<b>42,802,095</b>	<b>41,723,037</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>3,888,694</b>	4,248,112
Other Revenue	<b>1,107,325</b>	1,110,305
Investment Income	<b>5,325</b>	5,325
<b>Total Revenue</b>	<b>5,001,344</b>	5,363,742
<b>Expenses</b>		
Instruction	<b>4,751,293</b>	5,063,923
District Administration	<b>12,650</b>	12,650
Operations and Maintenance	<b>14,584</b>	12,501
<b>Total Expense</b>	<b>4,778,527</b>	5,089,074
<b>Net Revenue (Expense)</b>	<b>222,817</b>	274,668
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(222,817)</b>	(274,668)
<b>Total Net Transfers</b>	<b>(222,817)</b>	(274,668)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$		\$
<b>Deferred Revenue, beginning of year</b>	-	45,000	2,595	39,000	35,000	1,100,000	25,000	50,000	15,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	195,806	142,508					96,000	15,435	91,948
Other					8,450	1,097,500			
Investment Income					2,825	2,500			
	195,806	142,508	-	-	11,275	1,100,000	96,000	15,435	91,948
<b>Less:</b> Allocated to Revenue	195,806	187,508	2,595	39,000	12,650	1,100,000	121,000	65,435	106,948
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>33,625</b>	<b>1,100,000</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	195,806	187,508	2,595	39,000			121,000	65,435	106,948
Other Revenue					9,825	1,097,500			
Investment Income					2,825	2,500			
	195,806	187,508	2,595	39,000	12,650	1,100,000	121,000	65,435	106,948
<b>Expenses</b>									
Salaries									
Teachers									31,679
Educational Assistants		145,489							
Other Professionals									
Substitutes								21,739	
	-	145,489	-	-	-	-	-	21,739	31,679
Employee Benefits		42,019						3,696	7,410
Services and Supplies	14,584				12,650	1,100,000	121,000	40,000	67,859
	14,584	187,508	-	-	12,650	1,100,000	121,000	65,435	106,948
<b>Net Revenue (Expense) before Interfund Transfers</b>	181,222	-	2,595	39,000	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(181,222)		(2,595)	(39,000)					
	(181,222)	-	(2,595)	(39,000)	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	EY2K Transitions	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 1,388,595
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education	391,904	193,470	2,517,535		12,557		3,657,163
Other							1,105,950
Investment Income							5,325
	391,904	193,470	2,517,535	-	12,557	-	4,768,438
<b>Less:</b> Allocated to Revenue	421,840	193,470	2,517,535	-	12,557	25,000	5,001,344
<b>Deferred Revenue, end of year</b>	<b>22,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,155,689</b>
<b>Revenues</b>							
Provincial Grants - Ministry of Education	421,840	193,470	2,517,535		12,557	25,000	3,888,694
Other Revenue							1,107,325
Investment Income							5,325
	421,840	193,470	2,517,535	-	12,557	25,000	5,001,344
<b>Expenses</b>							
Salaries							
Teachers	95,036		2,040,311			15,839	2,182,865
Educational Assistants	53,132						198,621
Other Professionals	178,197	17,507					195,704
Substitutes		136,000					157,739
	326,365	153,507	2,040,311	-	-	15,839	2,734,929
Employee Benefits	83,475	26,457	477,224			3,705	643,986
Services and Supplies	12,000	13,506			12,557	5,456	1,399,612
	421,840	193,470	2,517,535	-	12,557	25,000	4,778,527
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222,817</b>
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased							(222,817)
	-	-	-	-	-	-	(222,817)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	115,000		<b>115,000</b>	115,000
Investment Income		45,000	<b>45,000</b>	45,000
Amortization of Deferred Capital Revenue	1,923,721		<b>1,923,721</b>	1,839,235
<b>Total Revenue</b>	<b>2,038,721</b>	<b>45,000</b>	<b>2,083,721</b>	1,999,235
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,183,603		<b>3,183,603</b>	3,079,016
Transportation and Housing	325,907		<b>325,907</b>	312,859
Debt Services				
Capital Lease Interest		15,142	<b>15,142</b>	15,142
<b>Total Expense</b>	<b>3,509,510</b>	<b>15,142</b>	<b>3,524,652</b>	3,407,017
<b>Net Revenue (Expense)</b>	<b>(1,470,789)</b>	<b>29,858</b>	<b>(1,440,931)</b>	(1,407,782)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	222,817		<b>222,817</b>	274,668
Local Capital		327,206	<b>327,206</b>	963,143
Capital Lease Payment		450,000	<b>450,000</b>	452,953
<b>Total Net Transfers</b>	<b>222,817</b>	<b>777,206</b>	<b>1,000,023</b>	1,690,764
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	297,206	(297,206)	-	
Principal Payment				
Capital Lease	434,858	(434,858)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>732,064</b>	<b>(732,064)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(515,908)</b>	<b>75,000</b>	<b>(440,908)</b>	282,982