

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, 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 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 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 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 \$50,088,308 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 11th DAY OF JUNE, 2019;

READ A SECOND TIME THE 11th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF JUNE, 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) Annual Budget Bylaw 2019/2020, adopted by the Board the 11th DAY OF JUNE, 2019.

Manually signed by Dale Culler

Secretary Treasurer

School District No. 06 (Rocky Mountain)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,282,875	3,296,500
Adult	6,750	3,375
Total Ministry Operating Grant Funded FTE's	3,289,625	3,299,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	41,831,256	40,964,940
Other	25,585	25,585
Tuition	3,686,488	3,692,514
Other Revenue	1,397,833	1,395,558
Rentals and Leases	80,800	80,800
Investment Income	185,325	162,100
Amortization of Deferred Capital Revenue	1,840,205	1,837,962
Total Revenue	49,047,492	48,159,459
Expenses		
Instruction	37,014,450	36,082,605
District Administration	1,635,250	1,604,105
Operations and Maintenance	8,559,586	8,689,670
Transportation and Housing	1,967,891	2,013,424
Debt Services	10,170	10,170
Total Expense	49,187,347	48,399,974
Net Revenue (Expense)	(139,855)	(240,515)
Budgeted Allocation (Retirement) of Surplus (Deficit)	43,388	1,102,319
Budgeted Surplus (Deficit), for the year	(96,467)	861,804
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(96,467)	861,804
Budgeted Surplus (Deficit), for the year	(96,467)	861,804

School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	41,294,310	40,285,829
Special Purpose Funds - Total Expense	4,520,843	4,738,963
Special Purpose Funds - Tangible Capital Assets Purchased	225,978	260,832
Capital Fund - Total Expense	3,372,194	3,375,182
Capital Fund - Tangible Capital Assets Purchased from Local Capital	674,983	1,033,698
Total Budget Bylaw Amount	50,088,308	49,694,504

Approved by the Board

Manually signed by Amber Byklum

June 11, 2019

Signature of the Chairperson of the Board of Education

Date Signed

Manually signed by Paul Carriere

June 11, 2019

Signature of the Superintendent

Date Signed

Manually signed by Dale Culler

June 11, 2019

Signature of the Secretary Treasurer

Date Signed

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(139,855)</u>	<u>(240,515)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(225,978)	(260,832)
From Local Capital	(674,983)	(1,033,698)
From Deferred Capital Revenue	(2,604,776)	(2,021,005)
Assets Acquired by Lease	(390,000)	(212,707)
Total Acquisition of Tangible Capital Assets	<u>(3,895,737)</u>	<u>(3,528,242)</u>
Amortization of Tangible Capital Assets	3,362,024	3,365,012
Total Effect of change in Tangible Capital Assets	<u>(533,713)</u>	<u>(163,230)</u>
Acquisitions of Prepaid Expenses	(25,000)	(10,000)
Use of Prepaid Expenses	10,000	96,260
	<u>(15,000)</u>	<u>86,260</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(688,568)</u></u>	<u><u>(317,485)</u></u>

School District No. 06 (Rocky Mountain)

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	38,222,670	37,016,880
Tuition	3,686,488	3,692,514
Other Revenue	290,508	291,008
Rentals and Leases	80,800	80,800
Investment Income	150,000	125,000
Total Revenue	42,430,466	41,206,202
Expenses		
Instruction	32,522,924	31,371,459
District Administration	1,622,600	1,592,955
Operations and Maintenance	5,500,780	5,659,573
Transportation and Housing	1,648,006	1,661,842
Total Expense	41,294,310	40,285,829
Net Revenue (Expense)	1,136,156	920,373
Budgeted Prior Year Surplus Appropriation	43,388	1,102,319
Budgeted Retirement of Deficit	-	-
Budgeted Reduction of Unfunded Employee Future Benefits	-	-
Net Transfers (to) from other funds		
Local Capital	(704,983)	(1,572,692)
Other	(474,561)	(450,000)
Total Net Transfers	(1,179,544)	(2,022,692)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	37,367,048	36,531,279
DISC/LEA Recovery	(192,208)	(192,208)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Funding for Graduated Adults	-	-
Transportation Supplement	369,399	369,399
Economic Stability Dividend	20,000	20,000
Carbon Tax Grant	56,000	56,000
FSA Marking	8,187	8,187
Support Staff Benefits	16,400	16,400
Employer Health Tax	291,260	-
System Wide Capacity Building for MyED BC	78,761	-
Total Provincial Grants - Ministry of Education	38,222,670	37,016,880
Provincial Grants - Other	-	-
Federal Grants	-	-
Tuition		
International and Out of Province Students	3,686,488	3,692,514
Total Tuition	3,686,488	3,692,514
Other Revenues		
LEA/Direct Funding from First Nations	192,208	192,208
Miscellaneous		
Artists in Education	7,300	7,300
Donations	19,000	19,500
Other	72,000	72,000
Total Other Revenue	290,508	291,008
Rentals and Leases	80,800	80,800
Investment Income	150,000	125,000
Total Operating Revenue	42,430,466	41,206,202

School District No. 06 (Rocky Mountain)

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	13,568,718	12,964,446
Principals and Vice Principals	2,797,139	2,546,832
Educational Assistants	2,727,008	2,517,584
Support Staff	3,947,373	3,874,630
Other Professionals	3,234,126	3,126,338
Substitutes	1,309,180	1,326,219
Total Salaries	27,583,544	26,356,049
Employee Benefits	6,224,854	6,217,613
Total Salaries and Benefits	33,808,398	32,573,662
Services and Supplies		
Services	994,247	1,172,908
Student Transportation	575,050	536,209
Professional Development and Travel	760,689	747,033
Rentals and Leases	6,900	6,900
Dues and Fees	2,101,136	2,145,335
Insurance	152,500	154,300
Interest	-	-
Supplies	1,995,390	1,997,482
Utilities	900,000	952,000
Total Services and Supplies	7,485,912	7,712,167
Total Operating Expense	41,294,310	40,285,829

School District No. 06 (Rocky Mountain)

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	12,152,255	827,904	127,874	635,974	123,804	990,730	14,858,541
1.03 Career Programs	22,520					1,400	23,920
1.07 Library Services	145,822			130,014		5,650	281,486
1.08 Counselling	326,629						326,629
1.10 Special Education	902,352		2,566,474	13,541	447,690	91,700	4,021,757
1.30 English Language Learning	19,140						19,140
1.31 Aboriginal Education			32,660		582,766	2,600	618,026
1.41 School Administration		1,903,289		290,312		30,100	2,223,701
1.61 Continuing Education							-
1.62 International and Out of Province Students				43,086	477,903		520,989
Total Function 1	13,568,718	2,731,193	2,727,008	1,112,927	1,632,163	1,122,180	22,894,189
4 District Administration							
4.11 Educational Administration					203,314		203,314
4.40 School District Governance					125,950		125,950
4.41 Business Administration					743,322		743,322
Total Function 4	-	-	-	-	1,072,586	-	1,072,586
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		65,946			205,878	5,000	276,824
5.50 Maintenance Operations				2,111,379	151,527	92,500	2,355,406
5.52 Maintenance of Grounds				75,635		30,000	105,635
5.56 Utilities							-
Total Function 5	-	65,946	-	2,187,014	357,405	127,500	2,737,865
7 Transportation and Housing							
7.41 Transportation and Housing Administration					70,956	2,500	73,456
7.70 Student Transportation				647,432	101,016	57,000	805,448
Total Function 7	-	-	-	647,432	171,972	59,500	878,904
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	13,568,718	2,797,139	2,727,008	3,947,373	3,234,126	1,309,180	27,583,544

School District No. 06 (Rocky Mountain)

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 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,858,541	3,241,691	18,100,232	1,281,744	19,381,976	18,806,751
1.03 Career Programs	23,920	5,559	29,479	5,900	35,379	25,385
1.07 Library Services	281,486	72,681	354,167	123,214	477,381	467,711
1.08 Counselling	326,629	77,179	403,808	13,500	417,308	402,106
1.10 Special Education	4,021,757	1,067,193	5,088,950	274,657	5,363,607	5,153,559
1.30 English Language Learning	19,140	4,519	23,659	2,000	25,659	25,359
1.31 Aboriginal Education	618,026	159,843	777,869	145,859	923,728	826,603
1.41 School Administration	2,223,701	460,553	2,684,254	156,213	2,840,467	2,560,949
1.61 Continuing Education	-	-	-	-	-	1,491
1.62 International and Out of Province Students	520,989	77,070	598,059	2,459,360	3,057,419	3,101,545
Total Function 1	22,894,189	5,166,288	28,060,477	4,462,447	32,522,924	31,371,459
4 District Administration						
4.11 Educational Administration	203,314	44,739	248,053	23,946	271,999	302,434
4.40 School District Governance	125,950	3,000	128,950	76,850	205,800	224,100
4.41 Business Administration	743,322	165,072	908,394	236,407	1,144,801	1,066,421
Total Function 4	1,072,586	212,811	1,285,397	337,203	1,622,600	1,592,955
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	276,824	62,735	339,559	138,300	477,859	637,267
5.50 Maintenance Operations	2,355,406	559,094	2,914,500	824,812	3,739,312	3,680,500
5.52 Maintenance of Grounds	105,635	21,868	127,503	125,500	253,003	230,043
5.56 Utilities	-	-	-	1,030,606	1,030,606	1,111,763
Total Function 5	2,737,865	643,697	3,381,562	2,119,218	5,500,780	5,659,573
7 Transportation and Housing						
7.41 Transportation and Housing Administration	73,456	16,359	89,815	16,386	106,201	129,768
7.70 Student Transportation	805,448	185,699	991,147	550,658	1,541,805	1,532,074
Total Function 7	878,904	202,058	1,080,962	567,044	1,648,006	1,661,842
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	27,583,544	6,224,854	33,808,398	7,485,912	41,294,310	40,285,829

School District No. 06 (Rocky Mountain)

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

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,608,586	3,863,060
Other	25,585	25,585
Other Revenue	1,107,325	1,104,550
Investment Income	5,325	6,600
Total Revenue	4,746,821	4,999,795
Expenses		
Instruction	4,491,526	4,711,146
District Administration	12,650	11,150
Operations and Maintenance	16,667	16,667
Total Expense	4,520,843	4,738,963
Net Revenue (Expense)	225,978	260,832
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(225,978)	(260,832)
Total Net Transfers	(225,978)	(260,832)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

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	Related Entities	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year	-	30,000	2,595	44,244	28,200	1,100,000	-	25,000	50,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,806	140,221						96,000	15,435
Other					8,450	1,097,500			
Investment Income					625	2,500			
	195,806	140,221	-	-	9,075	1,100,000	-	96,000	15,435
Less: Allocated to Revenue	195,806	159,921	2,595	44,244	10,050	1,100,000		120,000	37,490
Deferred Revenue, end of year	-	10,300	-	-	27,225	1,100,000	-	1,000	27,945
Revenues									
Provincial Grants - Ministry of Education	195,806	159,921	2,595	44,244				120,000	37,490
Provincial Grants - Other									
Other Revenue					9,425	1,097,500			
Investment Income					625	2,500			
	195,806	159,921	2,595	44,244	10,050	1,100,000	-	120,000	37,490
Expenses									
Salaries									
Teachers									
Educational Assistants		123,211							
Other Professionals									
Substitutes									6,400
	-	123,211	-	-	-	-	-	-	6,400
Employee Benefits		36,710							1,090
Services and Supplies	16,667				10,050	1,100,000		120,000	30,000
	16,667	159,921	-	-	10,050	1,100,000	-	120,000	37,490
Net Revenue (Expense) before Interfund Transfers	179,139	-	2,595	44,244	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(179,139)		(2,595)	(44,244)					
	(179,139)	-	(2,595)	(44,244)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	EY2K Transitions	POPFASD Project
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	60,000	-	-	-	-	-	-	6,413
Add: Restricted Grants									
Provincial Grants - Ministry of Education	91,800	381,992		217,650	2,308,874			30,000	
Other									
Investment Income									
	91,800	381,992	-	217,650	2,308,874	-	-	30,000	-
Less: Allocated to Revenue	91,800	400,206	-	217,650	2,308,874	-	-	30,000	6,413
Deferred Revenue, end of year	-	41,786	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	91,800	400,206		217,650	2,308,874			30,000	
Provincial Grants - Other									6,413
Other Revenue									
Investment Income									
	91,800	400,206	-	217,650	2,308,874	-	-	30,000	6,413
Expenses									
Salaries									
Teachers	31,520	94,556			1,867,879				
Educational Assistants		51,069							
Other Professionals		163,720		16,300					
Substitutes				135,255				11,110	
	31,520	309,345	-	151,555	1,867,879	-	-	11,110	-
Employee Benefits	7,440	78,861		26,095	440,995			1,890	
Services and Supplies	52,840	12,000		40,000				17,000	6,413
	91,800	400,206	-	217,650	2,308,874	-	-	30,000	6,413
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Service Delivery Transformation	School Based Prevention	Endowment Earnings	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	13,376	5,796	4,500	1,370,124
Add: Restricted Grants				
Provincial Grants - Ministry of Education				3,477,778
Other				1,105,950
Investment Income			2,200	5,325
	-	-	2,200	4,589,053
Less: Allocated to Revenue	13,376	5,796	2,600	4,746,821
Deferred Revenue, end of year	-	-	4,100	1,212,356
Revenues				
Provincial Grants - Ministry of Education				3,608,586
Provincial Grants - Other	13,376	5,796		25,585
Other Revenue			400	1,107,325
Investment Income			2,200	5,325
	13,376	5,796	2,600	4,746,821
Expenses				
Salaries				
Teachers				1,993,955
Educational Assistants				174,280
Other Professionals				180,020
Substitutes				152,765
	-	-	-	2,501,020
Employee Benefits				593,081
Services and Supplies	13,376	5,796	2,600	1,426,742
	13,376	5,796	2,600	4,520,843
Net Revenue (Expense) before Interfund Transfers	-	-	-	225,978
Interfund Transfers				
Tangible Capital Assets Purchased				(225,978)
	-	-	-	(225,978)
Net Revenue (Expense)	-	-	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	85,000
Investment Income		30,000	30,000	30,500
Amortization of Deferred Capital Revenue	1,840,205		1,840,205	1,837,962
Total Revenue	1,840,205	30,000	1,870,205	1,953,462
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,042,139		3,042,139	3,013,430
Transportation and Housing	319,885		319,885	351,582
Debt Services				
Capital Lease Interest		10,170	10,170	10,170
Total Expense	3,362,024	10,170	3,372,194	3,375,182
Net Revenue (Expense)	(1,521,819)	19,830	(1,501,989)	(1,421,720)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	225,978		225,978	260,832
Local Capital		704,983	704,983	1,572,692
Capital Lease Payment		474,561	474,561	450,000
Total Net Transfers	225,978	1,179,544	1,405,522	2,283,524
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	674,983	(674,983)	-	
Principal Payment				
Capital Lease	464,391	(464,391)	-	
Total Other Adjustments to Fund Balances	1,139,374	(1,139,374)	-	
Budgeted Surplus (Deficit), for the year	(156,467)	60,000	(96,467)	861,804