

Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2022

School District No. 06 (Rocky Mountain)

June 30, 2022

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$54,231,996 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 11th DAY OF MAY, 2021;

READ A SECOND TIME THE 11th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF JUNE, 2021;

Manually signed by Amber Byklum

Chairperson of the Board

(Corporate Seal)

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 2021/2022, adopted by the Board the 8th DAY OF JUNE, 2021.

Manually signed by Dale Culler

Secretary Treasurer

School District No. 06 (Rocky Mountain)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,363,375	3,303,438
Adult	0.750	0.750
Total Ministry Operating Grant Funded FTE's	3,364,125	3,304,188
Revenues	\$	\$
Provincial Grants		
Ministry of Education	45,627,335	46,747,847
Tuition	4,181,350	1,008,900
Other Revenue	1,322,818	1,322,818
Rentals and Leases	47,140	47,140
Investment Income	92,425	147,075
Amortization of Deferred Capital Revenue	1,933,545	1,923,721
Total Revenue	53,204,613	51,197,501
Expenses		
Instruction	40,735,716	38,648,754
District Administration	1,885,550	1,795,450
Operations and Maintenance	8,985,525	8,976,187
Transportation and Housing	2,107,836	2,102,907
Debt Services	14,800	14,290
Total Expense	53,729,427	51,537,588
Net Revenue (Expense)	(524,814)	(340,087)
Budgeted Allocation (Retirement) of Surplus (Deficit)	138,073	535,450
Budgeted Surplus (Deficit), for the year	(386,741)	195,363
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(386,741)	195,363
Budgeted Surplus (Deficit), for the year	(386,741)	195,363

School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	45,300,795	41,244,779
Special Purpose Funds - Total Expense	5,046,033	6,769,009
Special Purpose Funds - Tangible Capital Assets Purchased	193,817	408,967
Capital Fund - Total Expense	3,382,599	3,523,800
Capital Fund - Tangible Capital Assets Purchased from Local Capital	308,752	910,061
Total Budget Bylaw Amount	54,231,996	52,856,616

Approved by the Board

Manually signed by Amber Byklum	June 8, 2021
Signature of the Chairperson of the Board of Education	Date Signed
Manually signed by Karen Shipka	June 8, 2021
Signature of the Superintendent	Date Signed
Manually signed by Dale Culler	June 8, 2021
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, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(524,814)</u>	<u>(340,087)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(193,817)	(408,967)
From Local Capital	(308,752)	(910,061)
From Deferred Capital Revenue	(2,542,773)	(2,442,512)
Assets Aquired by Lease	(500,000)	(100,000)
Total Acquisition of Tangible Capital Assets	<u>(3,545,342)</u>	<u>(3,861,540)</u>
Amortization of Tangible Capital Assets	<u>3,367,799</u>	<u>3,509,510</u>
Total Effect of change in Tangible Capital Assets	<u>(177,543)</u>	<u>(352,030)</u>
Acquisitions of Prepaid Expenses	(50,000)	(50,000)
Use of Prepaid Expenses	50,000	100,000
	<u>-</u>	<u>50,000</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(702,357)</u></u>	<u><u>(642,117)</u></u>

School District No. 06 (Rocky Mountain)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,385,135	40,567,521
Tuition	4,181,350	1,008,900
Other Revenue	215,493	215,493
Rentals and Leases	47,140	47,140
Investment Income	75,000	112,500
Total Revenue	<u>45,904,118</u>	<u>41,951,554</u>
Expenses		
Instruction	35,716,917	31,906,979
District Administration	1,872,900	1,782,800
Operations and Maintenance	5,910,112	5,778,000
Transportation and Housing	1,800,866	1,777,000
Total Expense	<u>45,300,795</u>	<u>41,244,779</u>
Net Revenue (Expense)	<u>603,323</u>	<u>706,775</u>
Budgeted Prior Year Surplus Appropriation	<u>138,073</u>	<u>535,450</u>
Net Transfers (to) from other funds		
Local Capital	(328,752)	(930,061)
Other	(412,644)	(312,164)
Total Net Transfers	<u>(741,396)</u>	<u>(1,242,225)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 06 (Rocky Mountain)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	40,898,876	39,112,369
ISC/LEA Recovery	(131,493)	(131,493)
Other Ministry of Education Grants		
Pay Equity	207,823	207,823
Student Transportation Fund	369,399	369,399
Support Staff Benefits Grant	30,498	44,902
Teachers' Labour Settlement Funding		884,489
Early Career Mentorship Funding		70,000
FSA Marking	8,187	8,187
Early Learning Framework Implementation	1,845	1,845
Total Provincial Grants - Ministry of Education	<u>41,385,135</u>	<u>40,567,521</u>
Tuition		
International and Out of Province Students	4,181,350	1,008,900
Total Tuition	<u>4,181,350</u>	<u>1,008,900</u>
Other Revenues		
Funding from First Nations	131,493	131,493
Miscellaneous		
Artists In Education	7,200	7,200
Donations	9,000	9,000
Other	67,800	67,800
Total Other Revenue	<u>215,493</u>	<u>215,493</u>
Rentals and Leases	<u>47,140</u>	<u>47,140</u>
Investment Income	<u>75,000</u>	<u>112,500</u>
Total Operating Revenue	<u><u>45,904,118</u></u>	<u><u>41,951,554</u></u>

School District No. 06 (Rocky Mountain)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,108,084	13,466,306
Principals and Vice Principals	3,169,240	2,720,620
Educational Assistants	3,017,843	3,444,238
Support Staff	4,109,528	3,969,541
Other Professionals	3,968,194	3,668,576
Substitutes	1,250,565	1,326,465
Total Salaries	30,623,454	28,595,746
Employee Benefits	7,065,184	6,784,470
Total Salaries and Benefits	37,688,638	35,380,216
Services and Supplies		
Services	1,038,581	1,112,671
Student Transportation	422,350	140,250
Professional Development and Travel	642,548	677,437
Rentals and Leases	17,000	8,600
Dues and Fees	2,460,280	823,816
Insurance	147,500	152,500
Interest	-	-
Supplies	1,983,898	2,049,289
Utilities	900,000	900,000
Total Services and Supplies	7,612,157	5,864,563
Total Operating Expense	45,300,795	41,244,779

School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	13,635,526	631,433	148,895	654,360	274,695	946,520	16,291,429
1.03 Career Programs							-
1.07 Library Services	158,613			134,262		3,000	295,875
1.08 Counselling	355,272						355,272
1.10 Special Education	957,010	119,735	2,806,119	13,064	512,627	107,500	4,516,055
1.30 English Language Learning	1,663						1,663
1.31 Indigenous Education			62,829		715,406	2,920	781,155
1.41 School Administration		2,411,247		281,979		21,125	2,714,351
1.61 Continuing Education		6,825					6,825
1.62 International and Out of Province Students				45,727	515,028		560,755
Total Function 1	15,108,084	3,169,240	3,017,843	1,129,392	2,017,756	1,081,065	25,523,380
4 District Administration							
4.11 Educational Administration					215,555		215,555
4.40 School District Governance					125,950		125,950
4.41 Business Administration					881,022		881,022
Total Function 4	-	-	-	-	1,222,527	-	1,222,527
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					226,417	5,000	231,417
5.50 Maintenance Operations				2,189,896	311,435	90,000	2,591,331
5.52 Maintenance of Grounds				80,557		15,000	95,557
5.56 Utilities							-
Total Function 5	-	-	-	2,270,453	537,852	110,000	2,918,305
7 Transportation and Housing							
7.41 Transportation and Housing Administration					77,368	2,500	79,868
7.70 Student Transportation				709,683	112,691	57,000	879,374
Total Function 7	-	-	-	709,683	190,059	59,500	959,242
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,108,084	3,169,240	3,017,843	4,109,528	3,968,194	1,250,565	30,623,454

School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,291,429	3,613,647	19,905,076	1,134,157	21,039,233	19,083,965
1.03 Career Programs	-	-	-	1,500	1,500	8,100
1.07 Library Services	295,875	76,194	372,069	123,764	495,833	511,123
1.08 Counselling	355,272	82,653	437,925	7,800	445,725	408,782
1.10 Special Education	4,516,055	1,191,676	5,707,731	218,730	5,926,461	6,352,232
1.30 English Language Learning	1,663	387	2,050	1,100	3,150	7,198
1.31 Indigenous Education	781,155	210,810	991,965	154,300	1,146,265	1,079,578
1.41 School Administration	2,714,351	573,196	3,287,547	100,809	3,388,356	3,374,953
1.61 Continuing Education	6,825	1,375	8,200	-	8,200	8,048
1.62 International and Out of Province Students	560,755	87,334	648,089	2,614,105	3,262,194	1,073,000
Total Function 1	25,523,380	5,837,272	31,360,652	4,356,265	35,716,917	31,906,979
4 District Administration						
4.11 Educational Administration	215,555	51,426	266,981	22,900	289,881	292,000
4.40 School District Governance	125,950	6,000	131,950	79,150	211,100	205,800
4.41 Business Administration	881,022	199,859	1,080,881	291,038	1,371,919	1,285,000
Total Function 4	1,222,527	257,285	1,479,812	393,088	1,872,900	1,782,800
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	231,417	55,393	286,810	134,320	421,130	428,122
5.50 Maintenance Operations	2,591,331	653,035	3,244,366	921,774	4,166,140	4,019,824
5.52 Maintenance of Grounds	95,557	24,785	120,342	129,500	249,842	262,948
5.56 Utilities	-	-	-	1,073,000	1,073,000	1,067,106
Total Function 5	2,918,305	733,213	3,651,518	2,258,594	5,910,112	5,778,000
7 Transportation and Housing						
7.41 Transportation and Housing Administration	79,868	18,075	97,943	18,867	116,810	115,101
7.70 Student Transportation	879,374	219,339	1,098,713	585,343	1,684,056	1,661,899
Total Function 7	959,242	237,414	1,196,656	604,210	1,800,866	1,777,000
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	30,623,454	7,065,184	37,688,638	7,612,157	45,300,795	41,244,779

School District No. 06 (Rocky Mountain)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,127,200	6,065,326
Other Revenue	1,107,325	1,107,325
Investment Income	5,325	5,325
Total Revenue	5,239,850	7,177,976
Expenses		
Instruction	5,018,799	6,741,775
District Administration	12,650	12,650
Operations and Maintenance	14,584	14,584
Total Expense	5,046,033	6,769,009
Net Revenue (Expense)	193,817	408,967
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(193,817)	(408,967)
Total Net Transfers	(193,817)	(408,967)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	2,595	33,450	59,750	-	1,115,000	-	39,500
Add: Restricted Grants									
Provincial Grants - Ministry of Education	195,806	142,398							96,000
Other					8,450		1,097,500		
Investment Income					2,825		2,500		
	195,806	142,398	-	-	11,275	-	1,100,000	-	96,000
Less: Allocated to Revenue	195,806	142,398	2,595	10,000	12,650	-	1,100,000		96,000
Deferred Revenue, end of year	-	-	-	23,450	58,375	-	1,115,000	-	39,500
Revenues									
Provincial Grants - Ministry of Education	195,806	142,398	2,595	10,000					96,000
Other Revenue					9,825		1,097,500		
Investment Income					2,825		2,500		
	195,806	142,398	2,595	10,000	12,650	-	1,100,000	-	96,000
Expenses									
Salaries									
Teachers									
Educational Assistants		109,593							
Other Professionals									
Substitutes									
	-	109,593	-	-	-	-	-	-	-
Employee Benefits		32,805							
Services and Supplies	14,584				12,650		1,100,000		96,000
	14,584	142,398	-	-	12,650	-	1,100,000	-	96,000
Net Revenue (Expense) before Interfund Transfers	181,222	-	2,595	10,000	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(181,222)		(2,595)	(10,000)					
	(181,222)	-	(2,595)	(10,000)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children
Deferred Revenue, beginning of year	52,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	15,435	91,707	399,482	193,470	2,853,455		8,455	55,000	
Other									
Investment Income									
	15,435	91,707	399,482	193,470	2,853,455	-	8,455	55,000	-
Less: Allocated to Revenue	28,105	91,707	410,849	193,470	2,853,455	-	8,455	80,000	-
Deferred Revenue, end of year	39,330	-	13,633	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	28,105	91,707	410,849	193,470	2,853,455		8,455	80,000	
Other Revenue									
Investment Income									
	28,105	91,707	410,849	193,470	2,853,455	-	8,455	80,000	-
Expenses									
Salaries									
Teachers		34,284	102,851		2,314,899				
Educational Assistants			33,312						
Other Professionals			180,908	44,580				53,208	
Substitutes	11,200			101,097					
	11,200	34,284	317,071	145,677	2,314,899	-	-	53,208	-
Employee Benefits	1,905	7,976	81,778	26,511	538,556			14,228	
Services and Supplies	15,000	49,447	12,000	21,282			8,455	12,564	
	28,105	91,707	410,849	193,470	2,853,455	-	8,455	80,000	-
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, 2022

	Safe Return to School Grant	Federal Safe Return to Class Fund	District Capacity Building	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	30,000	1,382,295
Add: Restricted Grants				
Provincial Grants - Ministry of Education				4,051,208
Other				1,105,950
Investment Income				5,325
	-	-	-	5,162,483
Less: Allocated to Revenue	-	-	14,360	5,239,850
Deferred Revenue, end of year	-	-	15,640	1,304,928
Revenues				
Provincial Grants - Ministry of Education			14,360	4,127,200
Other Revenue				1,107,325
Investment Income				5,325
	-	-	14,360	5,239,850
Expenses				
Salaries				
Teachers				2,452,034
Educational Assistants				142,905
Other Professionals				278,696
Substitutes			8,000	120,297
	-	-	8,000	2,993,932
Employee Benefits			1,360	705,119
Services and Supplies			5,000	1,346,982
	-	-	14,360	5,046,033
Net Revenue (Expense) before Interfund Transfers	-	-	-	193,817
Interfund Transfers				
Tangible Capital Assets Purchased				(193,817)
	-	-	-	(193,817)
Net Revenue (Expense)	-	-	-	-

School District No. 06 (Rocky Mountain)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	115,000		115,000	115,000
Investment Income		12,100	12,100	29,250
Amortization of Deferred Capital Revenue	1,933,545		1,933,545	1,923,721
Total Revenue	2,048,545	12,100	2,060,645	2,067,971
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,060,829		3,060,829	3,183,603
Transportation and Housing	306,970		306,970	325,907
Debt Services				
Capital Lease Interest		14,800	14,800	14,290
Total Expense	3,367,799	14,800	3,382,599	3,523,800
Net Revenue (Expense)	(1,319,254)	(2,700)	(1,321,954)	(1,455,829)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	193,817		193,817	408,967
Local Capital		328,752	328,752	930,061
Capital Lease Payment		412,644	412,644	312,164
Total Net Transfers	193,817	741,396	935,213	1,651,192
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	308,752	(308,752)	-	
Principal Payment				
Capital Lease	397,844	(397,844)	-	
Total Other Adjustments to Fund Balances	706,596	(706,596)	-	
Budgeted Surplus (Deficit), for the year	(418,841)	32,100	(386,741)	195,363