

Annual Budget

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

June 30, 2025

# School District No. 06 (Rocky Mountain)

June 30, 2025

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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 2024/2025 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 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$64,646,071 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 11th DAY OF JUNE, 2024;

READ A SECOND TIME THE 11th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF JUNE, 2024;

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**Chairperson of the Board**

**( Corporate Seal )**

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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 2024/2025, adopted by the Board the 11th DAY OF JUNE, 2024.

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**Secretary Treasurer**

# School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,509.250	3,500.875
Adult	2.000	1.750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,511.250</b>	<b>3,502.625</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	53,220,301	53,264,158
Tuition	4,097,000	4,045,037
Other Revenue	1,210,470	1,271,846
Rentals and Leases	100,000	65,000
Investment Income	454,000	419,500
Amortization of Deferred Capital Revenue	2,192,207	2,030,680
<b>Total Revenue</b>	<b>61,273,978</b>	<b>61,096,221</b>
<b>Expenses</b>		
Instruction	47,791,527	47,054,117
District Administration	2,519,939	2,228,445
Operations and Maintenance	10,573,283	10,298,686
Transportation and Housing	2,503,346	2,489,950
Debt Services	28,800	33,771
<b>Total Expense</b>	<b>63,416,895</b>	<b>62,104,969</b>
<b>Net Revenue (Expense)</b>	<b>(2,142,917)</b>	<b>(1,008,748)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>810,524</b>	<b>29,762</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,332,393)</b>	<b>(978,986)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,332,393)	(978,986)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,332,393)</b>	<b>(978,986)</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	53,453,249	51,841,959
Special Purpose Funds - Total Expense	6,229,870	6,612,776
Special Purpose Funds - Tangible Capital Assets Purchased	179,176	356,614
Capital Fund - Total Expense	3,733,776	3,650,234
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,050,000	1,759,984
<b>Total Budget Bylaw Amount</b>	<b>64,646,071</b>	<b>64,221,567</b>

## 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)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(2,142,917)</b>	<b>(1,008,748)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(179,176)	(356,614)
From Local Capital	(1,050,000)	(1,759,984)
From Deferred Capital Revenue	(7,162,535)	(8,420,700)
Assets acquired by Lease	(50,000)	(50,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(8,441,711)</b>	<b>(10,587,298)</b>
Amortization of Tangible Capital Assets	3,704,976	3,616,463
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(4,736,735)</b>	<b>(6,970,835)</b>
Acquisitions of Prepaid Expenses	(50,000)	(50,000)
Use of Prepaid Expenses	50,000	50,000
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(6,879,652)</b>	<b>(7,979,583)</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	47,793,755	47,059,528
Tuition	4,097,000	4,045,037
Other Revenue	232,470	277,632
Rentals and Leases	100,000	65,000
Investment Income	419,500	365,000
<b>Total Revenue</b>	<b>52,642,725</b>	<b>51,812,197</b>
<b>Expenses</b>		
Instruction	41,585,824	40,488,377
District Administration	2,512,439	2,220,945
Operations and Maintenance	7,157,203	6,964,784
Transportation and Housing	2,197,783	2,167,853
<b>Total Expense</b>	<b>53,453,249</b>	<b>51,841,959</b>
<b>Net Revenue (Expense)</b>	<b>(810,524)</b>	<b>(29,762)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>810,524</b>	<b>29,762</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	46,962,614	45,795,433
ISC/LEA Recovery	(75,270)	(120,432)
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	46,822	45,759
FSA Scorer Grant	8,187	8,187
Labour Settlement Funding	-	748,359
Equity Scan Grant	-	5,000
Projected Enrolment Increase	274,180	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>47,793,755</b>	<b>47,059,528</b>
<b>Tuition</b>		
International and Out of Province Students	4,097,000	4,045,037
<b>Total Tuition</b>	<b>4,097,000</b>	<b>4,045,037</b>
<b>Other Revenues</b>		
Funding from First Nations	75,270	120,432
Miscellaneous		
Arts in Education	7,200	7,200
Donations	50,000	50,000
Other	100,000	100,000
<b>Total Other Revenue</b>	<b>232,470</b>	<b>277,632</b>
<b>Rentals and Leases</b>	<b>100,000</b>	<b>65,000</b>
<b>Investment Income</b>	<b>419,500</b>	<b>365,000</b>
<b>Total Operating Revenue</b>	<b>52,642,725</b>	<b>51,812,197</b>



# School District No. 06 (Rocky Mountain)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	16,935,692	16,323,519
Principals and Vice Principals	3,712,791	4,022,255
Educational Assistants	3,376,314	3,336,025
Support Staff	4,849,494	4,719,097
Other Professionals	4,821,829	4,514,127
Substitutes	2,021,810	2,028,572
<b>Total Salaries</b>	<b>35,717,930</b>	<b>34,943,595</b>
<b>Employee Benefits</b>	<b>8,899,446</b>	<b>8,174,803</b>
<b>Total Salaries and Benefits</b>	<b>44,617,376</b>	<b>43,118,398</b>
<b>Services and Supplies</b>		
Services	1,493,905	1,561,246
Student Transportation	329,700	325,925
Professional Development and Travel	874,984	878,822
Rentals and Leases	12,200	24,200
Dues and Fees	2,483,215	2,244,417
Insurance	166,500	155,500
Supplies	2,531,869	2,477,251
Utilities	943,500	1,056,200
<b>Total Services and Supplies</b>	<b>8,835,873</b>	<b>8,723,561</b>
<b>Total Operating Expense</b>	<b>53,453,249</b>	<b>51,841,959</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	15,155,933	774,765	74,140	703,639	330,395	1,585,045	18,623,917
1.03 Career Programs	7,192						7,192
1.07 Library Services	158,382			126,246		2,000	286,628
1.08 Counselling	432,648						432,648
1.10 Inclusive Education	1,168,755	101,958	3,293,515	8,986	632,897	205,265	5,411,376
1.30 English Language Learning	12,782						12,782
1.31 Indigenous Education			8,659		839,973		848,632
1.41 School Administration		2,836,068		420,109		20,000	3,276,177
1.61 Continuing Education							-
1.62 International and Out of Province Students				52,420	627,825		680,245
<b>Total Function 1</b>	<b>16,935,692</b>	<b>3,712,791</b>	<b>3,376,314</b>	<b>1,311,400</b>	<b>2,431,090</b>	<b>1,812,310</b>	<b>29,579,597</b>
<b>4 District Administration</b>							
4.11 Educational Administration					469,532		469,532
4.40 School District Governance					148,413		148,413
4.41 Business Administration					933,588		933,588
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,551,533</b>	<b>-</b>	<b>1,551,533</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					247,702	2,000	249,702
5.50 Maintenance Operations				2,596,699	382,215	132,500	3,111,414
5.52 Maintenance of Grounds				93,072		15,000	108,072
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,689,771</b>	<b>629,917</b>	<b>149,500</b>	<b>3,469,188</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					81,008		81,008
7.70 Student Transportation				848,323	128,281	60,000	1,036,604
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>848,323</b>	<b>209,289</b>	<b>60,000</b>	<b>1,117,612</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>16,935,692</b>	<b>3,712,791</b>	<b>3,376,314</b>	<b>4,849,494</b>	<b>4,821,829</b>	<b>2,021,810</b>	<b>35,717,930</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	18,623,917	4,531,690	23,155,607	1,697,160	24,852,767	24,472,327
1.03 Career Programs	7,192	1,742	8,934	1,000	9,934	1,000
1.07 Library Services	286,628	76,562	363,190	90,705	453,895	466,741
1.08 Counselling	432,648	104,801	537,449	7,100	544,549	508,331
1.10 Inclusive Education	5,411,376	1,535,895	6,947,271	168,560	7,115,831	6,730,668
1.30 English Language Learning	12,782	3,096	15,878	200	16,078	14,590
1.31 Indigenous Education	848,632	240,617	1,089,249	150,700	1,239,949	1,267,542
1.41 School Administration	3,276,177	721,647	3,997,824	104,642	4,102,466	3,958,044
1.61 Continuing Education	-	-	-	-	-	9,649
1.62 International and Out of Province Students	680,245	107,442	787,687	2,462,668	3,250,355	3,059,485
<b>Total Function 1</b>	<b>29,579,597</b>	<b>7,323,492</b>	<b>36,903,089</b>	<b>4,682,735</b>	<b>41,585,824</b>	<b>40,488,377</b>
<b>4 District Administration</b>						
4.11 Educational Administration	469,532	117,678	587,210	76,650	663,860	436,259
4.40 School District Governance	148,413	7,500	155,913	111,500	267,413	259,052
4.41 Business Administration	933,588	264,581	1,198,169	382,997	1,581,166	1,525,634
<b>Total Function 4</b>	<b>1,551,533</b>	<b>389,759</b>	<b>1,941,292</b>	<b>571,147</b>	<b>2,512,439</b>	<b>2,220,945</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	249,702	62,036	311,738	204,038	515,776	502,621
5.50 Maintenance Operations	3,111,414	799,835	3,911,249	1,276,908	5,188,157	4,925,623
5.52 Maintenance of Grounds	108,072	28,878	136,950	183,500	320,450	300,220
5.56 Utilities	-	-	-	1,132,820	1,132,820	1,236,320
<b>Total Function 5</b>	<b>3,469,188</b>	<b>890,749</b>	<b>4,359,937</b>	<b>2,797,266</b>	<b>7,157,203</b>	<b>6,964,784</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	81,008	19,588	100,596	12,530	113,126	140,076
7.70 Student Transportation	1,036,604	275,858	1,312,462	772,195	2,084,657	2,027,777
<b>Total Function 7</b>	<b>1,117,612</b>	<b>295,446</b>	<b>1,413,058</b>	<b>784,725</b>	<b>2,197,783</b>	<b>2,167,853</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>35,717,930</b>	<b>8,899,446</b>	<b>44,617,376</b>	<b>8,835,873</b>	<b>53,453,249</b>	<b>51,841,959</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2025

	<b>2025</b>	2024 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	5,426,546	5,970,676
Other Revenue	978,000	994,214
Investment Income	4,500	4,500
<b>Total Revenue</b>	<b>6,409,046</b>	<b>6,969,390</b>
<b>Expenses</b>		
Instruction	6,205,703	6,565,740
District Administration	7,500	7,500
Operations and Maintenance	16,667	16,667
Transportation and Housing	-	22,869
<b>Total Expense</b>	<b>6,229,870</b>	<b>6,612,776</b>
<b>Net Revenue (Expense)</b>	<b>179,176</b>	<b>356,614</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(179,176)	(356,614)
<b>Total Net Transfers</b>	<b>(179,176)</b>	<b>(356,614)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			80,000	850,000					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,843	166,286			96,000	87,476	441,470	215,980	3,764,274
Other			5,000	970,000					
Investment Income			2,500	2,000					
	195,843	166,286	7,500	972,000	96,000	87,476	441,470	215,980	3,764,274
<b>Less:</b> Allocated to Revenue	195,843	166,286	7,500	975,000	96,000	87,476	441,470	215,980	3,764,274
<b>Deferred Revenue, end of year</b>	-	-	<b>80,000</b>	<b>847,000</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	195,843	166,286			96,000	87,476	441,470	215,980	3,764,274
Other Revenue			5,000	973,000					
Investment Income			2,500	2,000					
	195,843	166,286	7,500	975,000	96,000	87,476	441,470	215,980	3,764,274
<b>Expenses</b>									
Salaries									
Teachers						63,805	122,824		3,090,955
Educational Assistants		143,486					52,920		
Other Professionals							204,535	55,235	
Substitutes								111,159	
	-	143,486	-	-	-	63,805	380,279	166,394	3,090,955
Employee Benefits		22,800				17,315	59,589	29,586	673,319
Services and Supplies	16,667		7,500	975,000	96,000	6,356	1,602	20,000	
	16,667	166,286	7,500	975,000	96,000	87,476	441,470	215,980	3,764,274
<b>Net Revenue (Expense) before Interfund Transfers</b>	179,176	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(179,176)								
	(179,176)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	<b>Feeding Futures Fund</b>	<b>TOTAL</b>
	\$	\$
<b>Deferred Revenue, beginning of year</b>		<b>930,000</b>
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	459,217	5,426,546
Other		975,000
Investment Income		4,500
	<u>459,217</u>	<u>6,406,046</u>
<b>Less:</b> Allocated to Revenue	459,217	6,409,046
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>927,000</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education and Child Care	459,217	5,426,546
Other Revenue		978,000
Investment Income		4,500
	<u>459,217</u>	<u>6,409,046</u>
<b>Expenses</b>		
Salaries		
Teachers		3,277,584
Educational Assistants		196,406
Other Professionals	77,075	336,845
Substitutes		111,159
	<u>77,075</u>	<u>3,921,994</u>
Employee Benefits	18,079	820,688
Services and Supplies	364,063	1,487,188
	<u>459,217</u>	<u>6,229,870</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>179,176</u>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		(179,176)
	<u>-</u>	<u>(179,176)</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 06 (Rocky Mountain)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care			-	233,954
Investment Income		30,000	<b>30,000</b>	50,000
Amortization of Deferred Capital Revenue	2,192,207		<b>2,192,207</b>	2,030,680
<b>Total Revenue</b>	<b>2,192,207</b>	<b>30,000</b>	<b>2,222,207</b>	<b>2,314,634</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,399,413		<b>3,399,413</b>	3,317,235
Transportation and Housing	305,563		<b>305,563</b>	299,228
Debt Services				
Capital Lease Interest		28,800	<b>28,800</b>	33,771
<b>Total Expense</b>	<b>3,704,976</b>	<b>28,800</b>	<b>3,733,776</b>	<b>3,650,234</b>
<b>Net Revenue (Expense)</b>	<b>(1,512,769)</b>	<b>1,200</b>	<b>(1,511,569)</b>	<b>(1,335,600)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	179,176		<b>179,176</b>	356,614
<b>Total Net Transfers</b>	<b>179,176</b>	<b>-</b>	<b>179,176</b>	<b>356,614</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,050,000	(1,050,000)	-	
Principal Payment				
Capital Lease	270,000	(270,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,320,000</b>	<b>(1,320,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(13,593)</b>	<b>(1,318,800)</b>	<b>(1,332,393)</b>	<b>(978,986)</b>