

Amended Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2025

School District No. 06 (Rocky Mountain)

June 30, 2025

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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 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 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 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 \$65,712,486 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2025;

(Corporate Seal)

(signed) "Amber Byklum"

Chairperson of the Board

(signed) "Alan Rice"

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 06 (Rocky Mountain) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 11th DAY OF FEBRUARY, 2025.

(signed) "Alan Rice"

Secretary Treasurer

School District No. 06 (Rocky Mountain)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,534,250	3,509,250
Adult	1,750	2,000
Total Ministry Operating Grant Funded FTE's	3,536,000	3,511,250
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	55,667,495	53,264,158
Tuition	3,914,938	4,045,037
Other Revenue	1,284,271	1,271,846
Rentals and Leases	100,000	65,000
Investment Income	404,750	419,500
Amortization of Deferred Capital Revenue	2,210,418	2,030,680
Total Revenue	63,581,872	61,096,221
Expenses		
Instruction	49,003,342	47,054,117
District Administration	2,646,050	2,228,445
Operations and Maintenance	10,765,314	10,298,686
Transportation and Housing	2,594,422	2,489,950
Debt Services	28,800	33,771
Total Expense	65,037,928	62,104,969
Net Revenue (Expense)	(1,456,056)	(1,008,748)
Budgeted Allocation (Retirement) of Surplus (Deficit)	284,456	29,762
Budgeted Surplus (Deficit), for the year	(1,171,600)	(978,986)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,171,600)	(978,986)
Budgeted Surplus (Deficit), for the year	(1,171,600)	(978,986)

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	54,122,578	51,841,959
Special Purpose Funds - Total Expense	7,036,774	6,612,776
Special Purpose Funds - Tangible Capital Assets Purchased	374,558	356,614
Capital Fund - Total Expense	3,878,576	3,650,234
Capital Fund - Tangible Capital Assets Purchased from Local Capital	300,000	1,759,984
Total Budget Bylaw Amount	65,712,486	64,221,567

Approved by the Board

(signed) "Amber Byklum"

February 24, 2025

Signature of the Chairperson of the Board of Education

Date Signed

(signed) "Aaron Callaghan"

February 24, 2025

Signature of the Superintendent

Date Signed

(signed) "Alan Rice"

February 24, 2025

Signature of the Secretary Treasurer

Date Signed

School District No. 06 (Rocky Mountain)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,456,056)	(1,008,748)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(374,558)	(356,614)
From Local Capital	(300,000)	(1,759,984)
From Deferred Capital Revenue	(10,028,357)	(8,420,700)
Assets Acquired by Lease	(225,443)	(50,000)
Total Acquisition of Tangible Capital Assets	(10,928,358)	(10,587,298)
Amortization of Tangible Capital Assets	3,849,776	3,616,463
Total Effect of change in Tangible Capital Assets	(7,078,582)	(6,970,835)
Acquisitions of Prepaid Expenses	(50,000)	(50,000)
Use of Prepaid Expenses	50,000	50,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(8,534,638)	(7,979,583)

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	748,930	54,031	23,283,339	24,086,300
Changes for the year				
Net Revenue (Expense) for the year	(284,456)	374,558	(1,546,158)	(1,456,056)
Interfund Transfers				
Tangible Capital Assets Purchased		(374,558)	374,558	-
Net Changes for the year	(284,456)	-	(1,171,600)	(1,456,056)
Budgeted Accumulated Surplus (Deficit), end of year	464,474	54,031	22,111,739	22,630,244

School District No. 06 (Rocky Mountain)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	49,147,913	47,059,528
Tuition	3,914,938	4,045,037
Other Revenue	295,271	277,632
Rentals and Leases	100,000	65,000
Investment Income	380,000	365,000
Total Revenue	53,838,122	51,812,197
Expenses		
Instruction	42,020,949	40,488,377
District Administration	2,637,800	2,220,945
Operations and Maintenance	7,211,645	6,964,784
Transportation and Housing	2,252,184	2,167,853
Total Expense	54,122,578	51,841,959
Net Revenue (Expense)	(284,456)	(29,762)
Budgeted Prior Year Surplus Appropriation	284,456	29,762
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Schedule 2A

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	48,237,962	45,795,433
ISC/LEA Recovery	(135,486)	(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	413,206	748,359
Equity Scan Grant	-	5,000
Total Provincial Grants - Ministry of Education and Child Care	49,147,913	47,059,528
Tuition		
International and Out of Province Students	3,914,938	4,045,037
Total Tuition	3,914,938	4,045,037
Other Revenues		
Funding from First Nations	135,486	120,432
Miscellaneous		
Arts in Education	7,200	7,200
Donations	50,000	50,000
Other	102,585	100,000
Total Other Revenue	295,271	277,632
Rentals and Leases	100,000	65,000
Investment Income	380,000	365,000
Total Operating Revenue	53,838,122	51,812,197

School District No. 06 (Rocky Mountain)

Schedule 2B

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	16,988,472	16,323,519
Principals and Vice Principals	3,722,046	4,022,255
Educational Assistants	3,635,057	3,336,025
Support Staff	4,936,957	4,719,097
Other Professionals	4,856,739	4,514,127
Substitutes	2,081,505	2,028,572
Total Salaries	36,220,776	34,943,595
Employee Benefits	8,909,352	8,174,803
Total Salaries and Benefits	45,130,128	43,118,398
Services and Supplies		
Services	1,661,106	1,561,246
Student Transportation	332,425	325,925
Professional Development and Travel	848,985	878,822
Rentals and Leases	2,200	24,200
Dues and Fees	2,453,027	2,244,417
Insurance	166,500	155,500
Supplies	2,584,707	2,477,251
Utilities	943,500	1,056,200
Total Services and Supplies	8,992,450	8,723,561
Total Operating Expense	54,122,578	51,841,959

School District No. 06 (Rocky Mountain)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,192,284	641,744	32,782	715,163	338,496	1,612,980	18,533,449
1.03 Career Programs							-
1.07 Library Services	149,177			126,246		2,000	277,423
1.08 Counselling	473,743						473,743
1.10 Inclusive Education	1,096,694	101,958	3,602,275	8,986	642,841	214,805	5,667,559
1.30 English Language Learning	76,574						76,574
1.31 Indigenous Education					817,305	2,220	819,525
1.41 School Administration		2,978,344		420,109		40,000	3,438,453
1.61 Continuing Education							-
1.62 International and Out of Province Students				52,420	640,686		693,106
Total Function 1	16,988,472	3,722,046	3,635,057	1,322,924	2,439,328	1,872,005	29,979,832
4 District Administration							
4.11 Educational Administration					521,994		521,994
4.40 School District Governance					148,413		148,413
4.41 Business Administration					893,948		893,948
Total Function 4	-	-	-	-	1,564,355	-	1,564,355
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					254,670	2,000	256,670
5.50 Maintenance Operations				2,729,505	382,347	132,500	3,244,352
5.52 Maintenance of Grounds						15,000	15,000
5.56 Utilities							-
Total Function 5	-	-	-	2,729,505	637,017	149,500	3,516,022
7 Transportation and Housing							
7.41 Transportation and Housing Administration					85,132		85,132
7.70 Student Transportation				884,528	130,907	60,000	1,075,435
Total Function 7	-	-	-	884,528	216,039	60,000	1,160,567
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,988,472	3,722,046	3,635,057	4,936,957	4,856,739	2,081,505	36,220,776

School District No. 06 (Rocky Mountain)

Amended 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 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,533,449	4,505,450	23,038,899	1,579,372	24,618,271	24,472,327
1.03 Career Programs	-		-	1,000	1,000	1,000
1.07 Library Services	277,423	74,318	351,741	77,420	429,161	466,741
1.08 Counselling	473,743	114,709	588,452	8,100	596,552	508,331
1.10 Inclusive Education	5,667,559	1,547,990	7,215,549	218,545	7,434,094	6,730,668
1.30 English Language Learning	76,574	18,541	95,115	500	95,615	14,590
1.31 Indigenous Education	819,525	232,141	1,051,666	265,171	1,316,837	1,267,542
1.41 School Administration	3,438,453	750,607	4,189,060	96,774	4,285,834	3,958,044
1.61 Continuing Education	-		-		-	9,649
1.62 International and Out of Province Students	693,106	105,849	798,955	2,444,630	3,243,585	3,059,485
Total Function 1	29,979,832	7,349,605	37,329,437	4,691,512	42,020,949	40,488,377
4 District Administration						
4.11 Educational Administration	521,994	115,986	637,980	78,200	716,180	436,259
4.40 School District Governance	148,413	7,500	155,913	111,500	267,413	259,052
4.41 Business Administration	893,948	230,172	1,124,120	530,087	1,654,207	1,525,634
Total Function 4	1,564,355	353,658	1,918,013	719,787	2,637,800	2,220,945
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	256,670	62,786	319,456	204,038	523,494	502,621
5.50 Maintenance Operations	3,244,352	834,311	4,078,663	1,290,268	5,368,931	4,925,623
5.52 Maintenance of Grounds	15,000	2,100	17,100	183,500	200,600	300,220
5.56 Utilities	-		-	1,118,620	1,118,620	1,236,320
Total Function 5	3,516,022	899,197	4,415,219	2,796,426	7,211,645	6,964,784
7 Transportation and Housing						
7.41 Transportation and Housing Administration	85,132	20,061	105,193	12,530	117,723	140,076
7.70 Student Transportation	1,075,435	286,831	1,362,266	772,195	2,134,461	2,027,777
Total Function 7	1,160,567	306,892	1,467,459	784,725	2,252,184	2,167,853
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,220,776	8,909,352	45,130,128	8,992,450	54,122,578	51,841,959

School District No. 06 (Rocky Mountain)

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

	<u>2025 Amended Annual Budget</u>	<u>2024 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,417,582	5,970,676
Other Revenue	989,000	994,214
Investment Income	4,750	4,500
Total Revenue	<u>7,411,332</u>	<u>6,969,390</u>
Expenses		
Instruction	6,982,393	6,565,740
District Administration	8,250	7,500
Operations and Maintenance	16,667	16,667
Transportation and Housing	29,464	22,869
Total Expense	<u>7,036,774</u>	<u>6,612,776</u>
Net Revenue (Expense)	<u>374,558</u>	<u>356,614</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(374,558)	(356,614)
Total Net Transfers	<u>(374,558)</u>	<u>(356,614)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 06 (Rocky Mountain)

Amended 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	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	107,313	1,078,076	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,843	166,284			96,000	22,050	110,458	445,058	220,682
Other			5,500	983,000					
Investment Income			2,750	2,500					
	195,843	166,284	8,250	985,500	96,000	22,050	110,458	445,058	220,682
Less: Allocated to Revenue	195,843	166,284	8,250	985,500	96,000	22,050	110,458	445,058	220,682
Deferred Revenue, end of year	-	-	107,313	1,078,076	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	195,843	166,284			96,000	22,050	110,458	445,058	220,682
Other Revenue			5,500	983,500					
Investment Income			2,750	2,000					
	195,843	166,284	8,250	985,500	96,000	22,050	110,458	445,058	220,682
Expenses									
Salaries									
Teachers							77,219	125,412	
Educational Assistants		143,484						52,920	
Other Professionals						14,500		204,535	55,234
Substitutes						2,000			113,861
	-	143,484	-	-	-	16,500	77,219	382,867	169,095
Employee Benefits		22,800				5,550	25,739	60,589	31,587
Services and Supplies	16,667		8,250	985,500	96,000		7,500	1,602	20,000
	16,667	166,284	8,250	985,500	96,000	22,050	110,458	445,058	220,682
Net Revenue (Expense) before Interfund Transfers	179,176	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(179,176)								
	(179,176)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Project Penny	Dual Credit Expansion
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	15,939	-	-	-	-	-	195,382	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,036,894	13,525	55,000	11,250	19,000	175,000	459,217	-	180,000
Other									
Investment Income									
	4,036,894	13,525	55,000	11,250	19,000	175,000	459,217	-	180,000
Less: Allocated to Revenue	4,036,894	29,464	55,000	11,250	19,000	175,000	459,217	195,382	180,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,036,894	29,464	55,000	11,250	19,000	175,000	459,217	195,382	180,000
Other Revenue									
Investment Income									
	4,036,894	29,464	55,000	11,250	19,000	175,000	459,217	195,382	180,000
Expenses									
Salaries									
Teachers	3,308,059								
Educational Assistants									
Other Professionals				7,700		152,000	77,075		100,000
Substitutes			35,000						
	3,308,059	-	35,000	7,700	-	152,000	77,075	-	100,000
Employee Benefits	728,835		7,000	2,300		23,000	18,079		18,750
Services and Supplies		29,464	13,000	1,250	19,000		364,063		61,250
	4,036,894	29,464	55,000	11,250	19,000	175,000	459,217	-	180,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	195,382	-
Interfund Transfers									
Tangible Capital Assets Purchased								(195,382)	
	-	-	-	-	-	-	-	(195,382)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 06 (Rocky Mountain)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,396,710
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	6,206,261
Other	988,500
Investment Income	<u>5,250</u>
	7,200,011
Less: Allocated to Revenue	<u>7,411,332</u>
Deferred Revenue, end of year	<u>1,185,389</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	6,417,582
Other Revenue	989,000
Investment Income	<u>4,750</u>
	7,411,332
Expenses	
Salaries	
Teachers	3,510,690
Educational Assistants	196,404
Other Professionals	611,044
Substitutes	<u>150,861</u>
	4,468,999
Employee Benefits	944,229
Services and Supplies	<u>1,623,546</u>
	7,036,774
Net Revenue (Expense) before Interfund Transfers	<u>374,558</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(374,558)</u>
	(374,558)
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 06 (Rocky Mountain)

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

	2025 Amended Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	102,000		102,000	233,954
Investment Income		20,000	20,000	50,000
Amortization of Deferred Capital Revenue	2,210,418		2,210,418	2,030,680
Total Revenue	2,312,418	20,000	2,332,418	2,314,634
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,537,002		3,537,002	3,317,235
Transportation and Housing	312,774		312,774	299,228
Debt Services				
Capital Lease Interest		28,800	28,800	33,771
Total Expense	3,849,776	28,800	3,878,576	3,650,234
Net Revenue (Expense)	(1,537,358)	(8,800)	(1,546,158)	(1,335,600)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	374,558		374,558	356,614
Total Net Transfers	374,558	-	374,558	356,614
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	300,000	(300,000)	-	
Principal Payment				
Capital Lease	267,500	(267,500)	-	
Total Other Adjustments to Fund Balances	567,500	(567,500)	-	
Budgeted Surplus (Deficit), for the year	(595,300)	(576,300)	(1,171,600)	(978,986)