

Annual Budget

School District No. 06 (Rocky Mountain)

June 30, 2026

School District No. 06 (Rocky Mountain)

June 30, 2026

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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 2025/2026 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$64,871,768 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 10th DAY OF JUNE, 2025;

READ A SECOND TIME THE 10th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF JUNE, 2025;

(signed) "Amber Byklum"

Chairperson of the Board

(Corporate Seal)

(signed) "Alan Rice"

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 06 (Rocky Mountain) Annual Budget Bylaw 2025/2026, adopted by the Board the 10th DAY OF JUNE, 2025.

(signed) "Alan Rice"

Secretary Treasurer

School District No. 06 (Rocky Mountain)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,531.250	3,534.250
Adult	2.250	1.750
Total Ministry Operating Grant Funded FTE's	3,533.500	3,536.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	55,225,565	55,667,495
Tuition	4,043,306	3,914,938
Other Revenue	1,240,986	1,284,271
Rentals and Leases	100,000	100,000
Investment Income	209,750	404,750
Amortization of Deferred Capital Revenue	2,575,445	2,210,418
Total Revenue	63,395,052	63,581,872
Expenses		
Instruction	48,429,646	49,003,342
District Administration	2,353,106	2,646,050
Operations and Maintenance	11,088,898	10,765,314
Transportation and Housing	2,645,742	2,594,422
Debt Services	25,200	28,800
Total Expense	64,542,592	65,037,928
Net Revenue (Expense)	(1,147,540)	(1,456,056)
Budgeted Allocation (Retirement) of Surplus (Deficit)		284,456
Budgeted Surplus (Deficit), for the year	(1,147,540)	(1,171,600)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	134,779	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,282,319)	(1,171,600)
Budgeted Surplus (Deficit), for the year	(1,147,540)	(1,171,600)

School District No. 06 (Rocky Mountain)

Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,514,143	54,122,578
Special Purpose Funds - Total Expense	6,766,509	7,036,774
Special Purpose Funds - Tangible Capital Assets Purchased	179,176	374,558
Capital Fund - Total Expense	4,261,940	3,878,576
Capital Fund - Tangible Capital Assets Purchased from Local Capital	150,000	300,000
Total Budget Bylaw Amount	64,871,768	65,712,486

Approved by the Board

(signed) "Amber Byklum"	June 10, 2025
Signature of the Chairperson of the Board of Education	Date Signed
(signed) "Aaron Callaghan"	June 10, 2025
Signature of the Superintendent	Date Signed
(signed) "Alan Rice"	June 10, 2025
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, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,147,540)	(1,456,056)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(179,176)	(374,558)
From Local Capital	(150,000)	(300,000)
From Deferred Capital Revenue	(12,095,392)	(10,028,357)
Assets Acquired by Lease	(50,000)	(225,443)
Total Acquisition of Tangible Capital Assets	(12,474,568)	(10,928,358)
Amortization of Tangible Capital Assets	4,236,740	3,849,776
Total Effect of change in Tangible Capital Assets	(8,237,828)	(7,078,582)
Acquisitions of Prepaid Expenses	(50,000)	(50,000)
Use of Prepaid Expenses	50,000	50,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(9,385,368)	(8,534,638)

School District No. 06 (Rocky Mountain)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	49,020,130	49,147,913
Tuition	4,043,306	3,914,938
Other Revenue	285,486	295,271
Rentals and Leases	100,000	100,000
Investment Income	200,000	380,000
Total Revenue	53,648,922	53,838,122
Expenses		
Instruction	41,688,054	42,020,949
District Administration	2,344,856	2,637,800
Operations and Maintenance	7,229,528	7,211,645
Transportation and Housing	2,251,705	2,252,184
Total Expense	53,514,143	54,122,578
Net Revenue (Expense)	134,779	(284,456)
Budgeted Prior Year Surplus Appropriation		284,456
Budgeted Surplus (Deficit), for the year	134,779	-

School District No. 06 (Rocky Mountain)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	48,350,532	48,237,962
ISC/LEA Recovery	(135,486)	(135,486)
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	46,822
FSA Scorer Grant	8,187	8,187
Labour Settlement Funding		413,206
Projected Enrolment Increases	172,853	
Total Provincial Grants - Ministry of Education and Child Care	49,020,130	49,147,913
Tuition		
International and Out of Province Students	4,043,306	3,914,938
Total Tuition	4,043,306	3,914,938
Other Revenues		
Funding from First Nations	135,486	135,486
Miscellaneous		
Arts in Education	-	7,200
Donations	50,000	50,000
Other	100,000	102,585
Total Other Revenue	285,486	295,271
Rentals and Leases	100,000	100,000
Investment Income	200,000	380,000
Total Operating Revenue	53,648,922	53,838,122

School District No. 06 (Rocky Mountain)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	17,037,527	16,988,472
Principals and Vice Principals	3,740,155	3,722,046
Educational Assistants	3,513,720	3,635,057
Support Staff	4,935,804	4,936,957
Other Professionals	4,530,838	4,856,739
Substitutes	1,729,133	2,081,505
Total Salaries	35,487,177	36,220,776
Employee Benefits	8,776,396	8,909,352
Total Salaries and Benefits	44,263,573	45,130,128
Services and Supplies		
Services	1,884,765	1,661,106
Student Transportation	326,238	332,425
Professional Development and Travel	769,020	848,985
Rentals and Leases	3,700	2,200
Dues and Fees	2,690,764	2,453,027
Insurance	166,500	166,500
Supplies	2,441,083	2,584,707
Utilities	968,500	943,500
Total Services and Supplies	9,250,570	8,992,450
Total Operating Expense	53,514,143	54,122,578

School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	15,199,977	692,170	32,782	714,010	384,322	1,184,323	18,207,584
1.03 Career Programs							-
1.07 Library Services	179,888			126,246			306,134
1.08 Counselling	468,494						468,494
1.10 Inclusive Education	1,108,507	80,891	3,480,938	8,986	661,406	293,310	5,634,038
1.30 English Language Learning	80,661						80,661
1.31 Indigenous Education		110,292			745,567	2,000	857,859
1.41 School Administration		2,856,802		420,109		40,000	3,316,911
1.62 International and Out of Province Students				52,420	433,827		486,247
Total Function 1	17,037,527	3,740,155	3,513,720	1,321,771	2,225,122	1,519,633	29,357,928
4 District Administration							
4.11 Educational Administration					316,763		316,763
4.40 School District Governance					152,270		152,270
4.41 Business Administration					939,266		939,266
Total Function 4	-	-	-	-	1,408,299	-	1,408,299
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					254,670	2,000	256,670
5.50 Maintenance Operations				2,729,505	426,707	132,500	3,288,712
5.52 Maintenance of Grounds						15,000	15,000
5.56 Utilities							-
Total Function 5	-	-	-	2,729,505	681,377	149,500	3,560,382
7 Transportation and Housing							
7.41 Transportation and Housing Administration					85,132		85,132
7.70 Student Transportation				884,528	130,908	60,000	1,075,436
Total Function 7	-	-	-	884,528	216,040	60,000	1,160,568
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	17,037,527	3,740,155	3,513,720	4,935,804	4,530,838	1,729,133	35,487,177

School District No. 06 (Rocky Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,207,584	4,487,450	22,695,034	1,477,914	24,172,948	24,618,271
1.03 Career Programs	-		-	1,000	1,000	1,000
1.07 Library Services	306,134	81,106	387,240	75,520	462,760	429,161
1.08 Counselling	468,494	111,748	580,242	6,450	586,692	596,552
1.10 Inclusive Education	5,634,038	1,494,378	7,128,416	270,625	7,399,041	7,434,094
1.30 English Language Learning	80,661	19,240	99,901	500	100,401	95,615
1.31 Indigenous Education	857,859	236,426	1,094,285	116,106	1,210,391	1,316,837
1.41 School Administration	3,316,911	723,780	4,040,691	89,043	4,129,734	4,285,834
1.62 International and Out of Province Students	486,247	105,849	592,096	3,032,991	3,625,087	3,243,585
Total Function 1	29,357,928	7,259,977	36,617,905	5,070,149	41,688,054	42,020,949
4 District Administration						
4.11 Educational Administration	316,763	82,979	399,742	14,900	414,642	716,180
4.40 School District Governance	152,270	7,800	160,070	123,100	283,170	267,413
4.41 Business Administration	939,266	219,551	1,158,817	488,227	1,647,044	1,654,207
Total Function 4	1,408,299	310,330	1,718,629	626,227	2,344,856	2,637,800
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	256,670	62,786	319,456	207,731	527,187	523,494
5.50 Maintenance Operations	3,288,712	834,311	4,123,023	1,235,098	5,358,121	5,368,931
5.52 Maintenance of Grounds	15,000	2,100	17,100	183,500	200,600	200,600
5.56 Utilities	-		-	1,143,620	1,143,620	1,118,620
Total Function 5	3,560,382	899,197	4,459,579	2,769,949	7,229,528	7,211,645
7 Transportation and Housing						
7.41 Transportation and Housing Administration	85,132	20,061	105,193	12,050	117,243	117,723
7.70 Student Transportation	1,075,436	286,831	1,362,267	772,195	2,134,462	2,134,461
Total Function 7	1,160,568	306,892	1,467,460	784,245	2,251,705	2,252,184
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,487,177	8,776,396	44,263,573	9,250,570	53,514,143	54,122,578

School District No. 06 (Rocky Mountain)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,985,435	6,417,582
Other Revenue	955,500	989,000
Investment Income	4,750	4,750
Total Revenue	6,945,685	7,411,332
Expenses		
Instruction	6,741,592	6,982,393
District Administration	8,250	8,250
Operations and Maintenance	16,667	16,667
Transportation and Housing		29,464
Total Expense	6,766,509	7,036,774
Net Revenue (Expense)	179,176	374,558
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(179,176)	(374,558)
Total Net Transfers	(179,176)	(374,558)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 06 (Rocky Mountain)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	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	-	-	110,000	1,000,000	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,843	167,139			96,000	22,050	110,458	445,058	220,682
Other			5,500	950,000					
Investment Income			2,750	2,500					
	195,843	167,139	8,250	952,500	96,000	22,050	110,458	445,058	220,682
Less: Allocated to Revenue	195,843	167,139	8,250	952,000	96,000	22,050	110,458	445,058	220,682
Deferred Revenue, end of year	-	-	110,000	1,000,500	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	195,843	167,139			96,000	22,050	110,458	445,058	220,682
Other Revenue			5,500	950,000					
Investment Income			2,750	2,000					
	195,843	167,139	8,250	952,000	96,000	22,050	110,458	445,058	220,682
Expenses									
Salaries									
Teachers							44,183		
Educational Assistants		143,484						178,332	
Other Professionals								204,535	55,234
Substitutes						2,000	15,000		113,861
	-	143,484	-	-	-	2,000	59,183	382,867	169,095
Employee Benefits		23,655				400	8,000	60,589	31,587
Services and Supplies	16,667		8,250	952,000	96,000	19,650	43,275	1,602	20,000
	16,667	167,139	8,250	952,000	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)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-		-	-	1,110,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	4,036,894	55,000	175,000	461,311	5,985,435
Other					955,500
Investment Income					5,250
	4,036,894	55,000	175,000	461,311	6,946,185
Less: Allocated to Revenue	4,036,894	55,000	175,000	461,311	6,945,685
Deferred Revenue, end of year	-	-	-	-	1,110,500
Revenues					
Provincial Grants - Ministry of Education and Child Care	4,036,894	55,000	175,000	461,311	5,985,435
Other Revenue					955,500
Investment Income					4,750
	4,036,894	55,000	175,000	461,311	6,945,685
Expenses					
Salaries					
Teachers	3,308,059				3,352,242
Educational Assistants					321,816
Other Professionals			152,000	77,075	488,844
Substitutes		35,000			165,861
	3,308,059	35,000	152,000	77,075	4,328,763
Employee Benefits	728,835	7,000	23,000	18,079	901,145
Services and Supplies		13,000		366,157	1,536,601
	4,036,894	55,000	175,000	461,311	6,766,509
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)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	220,000		220,000	102,000
Investment Income		5,000	5,000	20,000
Amortization of Deferred Capital Revenue	2,575,445		2,575,445	2,210,418
Total Revenue	2,795,445	5,000	2,800,445	2,332,418
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,842,703		3,842,703	3,537,002
Transportation and Housing	394,037		394,037	312,774
Debt Services				
Capital Lease Interest		25,200	25,200	28,800
Total Expense	4,236,740	25,200	4,261,940	3,878,576
Net Revenue (Expense)	(1,441,295)	(20,200)	(1,461,495)	(1,546,158)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	179,176		179,176	374,558
Total Net Transfers	179,176	-	179,176	374,558
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	150,000	(150,000)	-	
Principal Payment				
Capital Lease	188,066	(188,066)	-	
Total Other Adjustments to Fund Balances	338,066	(338,066)	-	
Budgeted Surplus (Deficit), for the year	(924,053)	(358,266)	(1,282,319)	(1,171,600)