



**COAST MOUNTAINS BOARD OF EDUCATION
SCHOOL DISTRICT 82**

**BOARD OF EDUCATION
REGULAR MEETING**

**HYBRID MEETING
(IN PERSON AT THE BOARD OF EDUCATION OFFICE
AND VIRTUAL VIA ZOOM)**

**WEDNESDAY, JUNE 18, 2025
5:00 P.M.**

MEETING HANDOUT:

Item #10.1.3 – Draft Preliminary 2025-2026 Annual Budget Bylaw (with Version Number) Pages 1-17



Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM 10.1.3

Action: X Information:
Meeting: Regular Meeting Date: June 18, 2025
Topic: **Draft Preliminary 2025-2026 Annual Budget Bylaw**

Background/Discussion:

Reference the attached draft preliminary 2025-2026 Annual Bylaw and Budget Version: 6121-5375-3393.

As directed by the Board, the Budget Working Committee has fulfilled its mandate and has provided a broad opportunity for input into the decision-making regarding the 2025-2026 Preliminary Annual Budget.

The Business Committee reviewed the draft Preliminary Annual Budget at its June 11, 2025 meeting and brings forward for the Board's consideration and adoption.

Approval is required by the Board to utilize capital replacement dollars through Local Capital Reserves of up to \$250,000 for the purchase of vehicles and equipment for the Facilities and Maintenance Departments for the 2025-2026 fiscal year.

A Bylaw of the Coast Mountains Board of Education School District 82 is required to adopt the annual budget for the fiscal year 2025-2026 pursuant to Section 113 of the *School Act* as detailed in the attached Bylaw.

Recommended Action:

THAT the Board approve the utilization of capital replacement dollars through Local Capital Reserves of up to \$250,000 for the purchase of vehicles and equipment for the Facilities and Maintenance Departments for the 2025-2026 fiscal year.

THAT the 2025-2026 Annual Budget Bylaw and Budget Version: 6121-5375-3393 be read a first time the 18th day of June, 2025.

THAT the 2025-2026 Annual Budget Bylaw and Budget Version: 6121-5375-3393 be read a second time the 18th day of June, 2025.

Unanimous consent is required to proceed to third reading.

THAT the 2025-2026 Annual Budget Bylaw and Budget Version: 6121-5375-3393 be read a third time, passed and adopted the 18th day of June, 2025.

Presented by: Secretary Treasurer

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Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2026

School District No. 82 (Coast Mountains)

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.

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ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 82 (COAST MOUNTAINS) (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. 82 (Coast Mountains) 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 \$81,393,267 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 18th DAY OF JUNE, 2025;

READ A SECOND TIME THE 18th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2025;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountains) Annual Budget Bylaw 2025/2026, adopted by the Board the 18th DAY OF JUNE, 2025.

Secretary Treasurer

School District No. 82 (Coast Mountains)

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	4,236,000	4,167,188
Adult		0.125
Total Ministry Operating Grant Funded FTE's	4,236,000	4,167,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	66,710,422	66,486,525
Other	344,674	114,500
Federal Grants		370,800
Tuition	601,514	465,000
Other Revenue	8,220,791	8,810,794
Rentals and Leases	725,000	700,000
Investment Income	226,000	250,000
Amortization of Deferred Capital Revenue	2,324,693	2,236,467
Total Revenue	79,153,094	79,434,086
Expenses		
Instruction	61,445,679	62,241,462
District Administration	3,158,895	3,303,218
Operations and Maintenance	13,782,325	13,174,910
Transportation and Housing	2,969,768	2,730,374
Total Expense	81,356,667	81,449,964
Net Revenue (Expense)	(2,203,573)	(2,015,878)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,268,681	1,119,882
Budgeted Surplus (Deficit), for the year	(934,892)	(895,996)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(934,892)	(895,996)
Budgeted Surplus (Deficit), for the year	(934,892)	(895,996)

School District No. 82 (Coast Mountains)

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

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Statement 2

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	65,404,523	65,521,626
Special Purpose Funds - Total Expense	12,580,959	12,684,275
Special Purpose Funds - Tangible Capital Assets Purchased	36,600	36,600
Capital Fund - Total Expense	3,371,185	3,244,063
Total Budget Bylaw Amount	81,393,267	81,486,564

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 82 (Coast Mountains)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

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Statement 4

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,203,573)	(2,015,878)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(36,600)	(36,600)
From Deferred Capital Revenue	(6,662,184)	(4,249,318)
Total Acquisition of Tangible Capital Assets	(6,698,784)	(4,285,918)
Amortization of Tangible Capital Assets	3,371,185	3,244,063
Total Effect of change in Tangible Capital Assets	(3,327,599)	(1,041,855)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(5,531,172)	(3,057,733)

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Schedule 2

School District No. 82 (Coast Mountains)

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	56,400,538	55,955,526
Other	114,500	114,500
Federal Grants		370,800
Tuition	601,514	465,000
Other Revenue	6,144,290	6,621,918
Rentals and Leases	725,000	700,000
Investment Income	150,000	174,000
Total Revenue	64,135,842	64,401,744
Expenses		
Instruction	49,321,043	49,996,510
District Administration	3,111,895	3,273,218
Operations and Maintenance	10,101,817	9,621,524
Transportation and Housing	2,869,768	2,630,374
Total Expense	65,404,523	65,521,626
Net Revenue (Expense)	(1,268,681)	(1,119,882)
Budgeted Prior Year Surplus Appropriation	1,268,681	1,119,882
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

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Schedule 2A

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	58,859,266	58,374,893
ISC/LEA Recovery	(5,813,898)	(5,813,898)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults	1,067	1,067
Student Transportation Fund	557,786	557,786
Support Staff Benefits Grant	58,465	58,465
FSA Scorer Grant	8,187	8,187
Child Care Funding	90,000	198,387
Labour Settlement Funding		518,695
Next Generation Network (NGN)	24,737	24,736
Integrated Child and Youth Grant	501,993	501,993
District Entered	952,140	364,420
Total Provincial Grants - Ministry of Education and Child Care	56,400,538	55,955,526
Provincial Grants - Other	114,500	114,500
Federal Grants		370,800
Tuition		
International and Out of Province Students	601,514	465,000
Total Tuition	601,514	465,000
Other Revenues		
Funding from First Nations	5,813,898	5,813,898
Miscellaneous		
Grant In Aid - District of Kitimat	76,992	76,992
Concert Series	15,000	15,000
City of Terrace	12,000	12,000
Theatre User Levy Fees	5,000	5,000
Shared Services Agreement	23,400	104,145
Miscellaneous	198,000	244,883
Refund of EHC Premium Surplus		350,000
Total Other Revenue	6,144,290	6,621,918
Rentals and Leases	725,000	700,000
Investment Income	150,000	174,000
Total Operating Revenue	64,135,842	64,401,744

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Schedule 2B

School District No. 82 (Coast Mountains)

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22,613,503	22,941,885
Principals and Vice Principals	4,989,171	4,096,341
Educational Assistants	4,972,295	5,506,374
Support Staff	6,275,071	6,330,784
Other Professionals	2,614,579	2,577,325
Substitutes	2,193,090	2,250,925
Total Salaries	43,657,709	43,703,634
Employee Benefits	9,994,786	10,230,564
Total Salaries and Benefits	53,652,495	53,934,198
Services and Supplies		
Services	2,619,325	2,525,983
Student Transportation	2,736,465	2,516,633
Professional Development and Travel	999,305	790,669
Rentals and Leases	1,500	2,500
Dues and Fees	97,850	92,450
Insurance	273,880	253,680
Supplies	3,356,703	3,805,513
Utilities	1,667,000	1,600,000
Total Services and Supplies	11,752,028	11,587,428
Total Operating Expense	65,404,523	65,521,626

School District No. 82 (Coast Mountains)

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	16,781,732	897,818		415,277		1,313,776	19,408,603
1.03 Career Programs	206,392						206,392
1.07 Library Services	799,373	60,901		321,031		38,524	1,219,829
1.08 Counselling	1,099,379	253,095					1,352,474
1.10 Inclusive Education	2,857,044	138,659	3,613,473	57,931	391,588	434,933	7,493,628
1.31 Indigenous Education	869,583	72,805	1,358,822		173,164	100,280	2,574,654
1.41 School Administration		3,565,893		933,717		46,218	4,545,828
1.62 International and Out of Province Students					147,390		147,390
Total Function 1	22,613,503	4,989,171	4,972,295	1,727,956	712,142	1,933,731	36,948,798
4 District Administration							
4.11 Educational Administration					495,398		495,398
4.40 School District Governance					120,000		120,000
4.41 Business Administration				359,514	669,897		1,029,411
Total Function 4	-	-	-	359,514	1,285,295	-	1,644,809
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,184	464,942		514,126
5.50 Maintenance Operations				4,054,121	138,014	259,359	4,451,494
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	4,103,305	602,956	259,359	4,965,620
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,296	14,186		26,482
7.70 Student Transportation				72,000			72,000
7.73 Housing							-
Total Function 7	-	-	-	84,296	14,186	-	98,482
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,613,503	4,989,171	4,972,295	6,275,071	2,614,579	2,193,090	43,657,709

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

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Schedule 2C

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2026 Annual Budget \$	2025 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	19,408,603	4,317,345	23,725,948	1,100,076	24,826,024	25,588,376
1.03 Career Programs	206,392	51,598	257,990	198,650	456,640	454,576
1.07 Library Services	1,219,829	299,179	1,519,008	50,000	1,569,008	1,631,000
1.08 Counselling	1,352,474	338,119	1,690,593		1,690,593	1,682,143
1.10 Inclusive Education	7,493,628	1,744,280	9,237,908	679,941	9,917,849	10,574,291
1.31 Indigenous Education	2,574,654	590,842	3,165,496	1,333,156	4,498,652	3,977,664
1.41 School Administration	4,545,828	1,049,173	5,595,001	165,762	5,760,763	5,696,877
1.62 International and Out of Province Students	147,390	35,374	182,764	418,750	601,514	391,583
Total Function 1	36,948,798	8,425,910	45,374,708	3,946,335	49,321,043	49,996,510
4 District Administration						
4.11 Educational Administration	495,398	123,850	619,248	221,843	841,091	1,027,153
4.40 School District Governance	120,000	6,600	126,600	263,570	390,170	358,518
4.41 Business Administration	1,029,411	257,353	1,286,764	593,870	1,880,634	1,887,547
Total Function 4	1,644,809	387,803	2,032,612	1,079,283	3,111,895	3,273,218
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	514,126	128,532	642,658	363,350	1,006,008	966,246
5.50 Maintenance Operations	4,451,494	1,027,920	5,479,414	1,485,395	6,964,809	6,533,262
5.52 Maintenance of Grounds	-	-	-	284,000	284,000	312,016
5.56 Utilities	-	-	-	1,847,000	1,847,000	1,810,000
Total Function 5	4,965,620	1,156,452	6,122,072	3,979,745	10,101,817	9,621,524
7 Transportation and Housing						
7.41 Transportation and Housing Administration	26,482	6,621	33,103		33,103	32,838
7.70 Student Transportation	72,000	18,000	90,000		90,000	2,597,536
7.73 Housing	-	-	-	2,746,665	2,746,665	
Total Function 7	98,482	24,621	123,103	2,746,665	2,869,768	2,630,374
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,657,709	9,994,786	53,652,495	11,752,028	65,404,523	65,521,626

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Schedule 3

School District No. 82 (Coast Mountains)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026	2025 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	10,309,884	10,530,999
Other	230,174	
Other Revenue	2,076,501	2,188,876
Investment Income	1,000	1,000
Total Revenue	12,617,559	12,720,875
Expenses		
Instruction	12,124,636	12,244,952
District Administration	47,000	30,000
Operations and Maintenance	309,323	309,323
Transportation and Housing	100,000	100,000
Total Expense	12,580,959	12,684,275
Net Revenue (Expense)	36,600	36,600
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(36,600)	(36,600)
Total Net Transfers	(36,600)	(36,600)
Budgeted Surplus (Deficit), for the year	-	-

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School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			1,674,949						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	203,466		128,000	26,950	132,781	655,464	350,741	7,142,380
Federal Grants			1,500,000						
Other									
Investment Income	1,000								
	309,323	203,466	1,500,000	128,000	26,950	132,781	655,464	350,741	7,142,380
Less: Allocated to Revenue	309,323	203,466	1,500,000	128,000	26,950	132,781	655,464	350,741	7,142,380
Deferred Revenue, end of year	-	-	1,674,949	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	203,466		128,000	26,950	132,781	655,464	350,741	7,142,380
Provincial Grants - Other			1,500,000						
Other Revenue									
Investment Income	1,000								
	309,323	203,466	1,500,000	128,000	26,950	132,781	655,464	350,741	7,142,380
Expenses									
Salaries									
Teachers									5,713,904
Principals and Vice Principals						49,110			
Educational Assistants		162,773		103,226			448,175		
Support Staff	210,382						77,404	28,381	
Other Professionals								68,568	
Substitutes								163,472	
	210,382	162,773	-	103,226	-	49,110	525,579	260,421	5,713,904
Employee Benefits	52,596	40,693		24,774		11,786	129,885	65,105	1,428,476
Services and Supplies	46,345		1,500,000		26,950	71,885		25,215	
	309,323	203,466	1,500,000	128,000	26,950	132,781	655,464	350,741	7,142,380
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	LNG/RTA
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	120,911	5,000					50,000	70,965	150,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		55,000	6,750	55,400	25,000	194,000	560,797		
Federal Grants									118,000
Other									
Investment Income									
	-	55,000	6,750	55,400	25,000	194,000	560,797	-	118,000
Less: Allocated to Revenue	100,000	60,000	6,750	55,400	25,000	194,000	610,797	70,965	268,000
Deferred Revenue, end of year	20,911	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	100,000	60,000	6,750	55,400	25,000	194,000	610,797	70,965	
Provincial Grants - Other									268,000
Other Revenue									
Investment Income									
	100,000	60,000	6,750	55,400	25,000	194,000	610,797	70,965	268,000
Expenses									
Salaries									
Teachers								41,317	145,431
Principals and Vice Principals						135,079			
Educational Assistants				44,677	20,000	19,400			
Support Staff							259,441		
Other Professionals							69,388		
Substitutes									
	-	-	-	44,677	20,000	154,479	328,829	41,317	145,431
Employee Benefits				10,723	5,000	38,620	69,444	9,916	36,358
Services and Supplies	100,000	60,000	6,750			901	212,524	19,732	86,211
	100,000	60,000	6,750	55,400	25,000	194,000	610,797	70,965	268,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	K-12 Literacy Initiative Grant	Federal Food Program	Other Grants	District of Kitimat	Principals & Vice Principals Joint Trust	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	238,867	115,087	132,901	67,507	76,977	2,703,164
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care						9,845,052
Federal Grants		115,087				115,087
Other			92,000	36,600	10,000	1,756,600
Investment Income						1,000
	-	115,087	92,000	36,600	10,000	11,717,739
Less: Allocated to Revenue	238,867	230,174	224,901	36,600	47,000	12,617,559
Deferred Revenue, end of year	-	-	-	67,507	39,977	1,803,344
Revenues						
Provincial Grants - Ministry of Education and Child Care	238,867					10,309,884
Provincial Grants - Other		230,174				230,174
Other Revenue			224,901	36,600	47,000	2,076,501
Investment Income						1,000
	238,867	230,174	224,901	36,600	47,000	12,617,559
Expenses						
Salaries						
Teachers						5,900,652
Principals and Vice Principals						184,189
Educational Assistants						798,251
Support Staff		171,116				746,724
Other Professionals						137,956
Substitutes						163,472
	-	171,116	-	-	-	7,931,244
Employee Benefits		42,779				1,966,155
Services and Supplies	238,867	16,279	224,901		47,000	2,683,560
	238,867	230,174	224,901	-	47,000	12,580,959
Net Revenue (Expense) before Interfund Transfers	-	-	-	36,600	-	36,600
Interfund Transfers						
Tangible Capital Assets Purchased				(36,600)		(36,600)
	-	-	-	(36,600)	-	(36,600)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

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Schedule 4

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		75,000	75,000	75,000
Amortization of Deferred Capital Revenue	2,324,693		2,324,693	2,236,467
Total Revenue	2,324,693	75,000	2,399,693	2,311,467
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,371,185		3,371,185	3,244,063
Total Expense	3,371,185	-	3,371,185	3,244,063
Net Revenue (Expense)	(1,046,492)	75,000	(971,492)	(932,596)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	36,600		36,600	36,600
Total Net Transfers	36,600	-	36,600	36,600
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(1,009,892)	75,000	(934,892)	(895,996)