

Amended 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 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. 82 (COAST MOUNTAINS) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 82 (Coast Mountains) Amended 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 \$83,548,975 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 25th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2026;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountains) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 25th DAY OF FEBRUARY, 2026.

Secretary Treasurer

School District No. 82 (Coast Mountains)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,169,304	4,167,188
Adult	0,250	0.125
Total Ministry Operating Grant Funded FTE's	4,169,554	4,167,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	67,736,418	66,486,725
Other	126,050	114,500
Federal Grants		370,800
Tuition	709,687	465,000
Other Revenue	9,220,691	8,810,794
Rentals and Leases	725,000	700,000
Investment Income	151,000	250,000
Amortization of Deferred Capital Revenue	2,384,688	2,236,467
Total Revenue	81,053,534	79,434,286
Expenses		
Instruction	63,783,121	62,241,462
District Administration	3,269,141	3,303,218
Operations and Maintenance	13,571,742	13,174,910
Transportation and Housing	2,888,371	2,730,374
Total Expense	83,512,375	81,449,964
Net Revenue (Expense)	(2,458,841)	(2,015,678)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,503,692	1,119,682
Budgeted Surplus (Deficit), for the year	(955,149)	(895,996)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(955,149)	(895,996)
Budgeted Surplus (Deficit), for the year	(955,149)	(895,996)

School District No. 82 (Coast Mountains)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	66,497,571	65,521,626
Special Purpose Funds - Total Expense	13,588,367	12,684,275
Special Purpose Funds - Tangible Capital Assets Purchased	36,600	36,600
Capital Fund - Total Expense	3,426,437	3,244,063
Total Budget Bylaw Amount	83,548,975	81,486,564

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. 82 (Coast Mountains)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,458,841)	(2,015,678)
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	(8,062,184)	(4,249,318)
Total Acquisition of Tangible Capital Assets	(8,098,784)	(4,285,918)
Amortization of Tangible Capital Assets	3,426,437	3,244,063
Total Effect of change in Tangible Capital Assets	(4,672,347)	(1,041,855)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(7,131,188)	(3,057,533)

School District No. 82 (Coast Mountains)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,503,692		3,274,689	4,778,381
Changes for the year				
Net Revenue (Expense) for the year	(1,503,692)	36,600	(991,749)	(2,458,841)
Interfund Transfers				
Tangible Capital Assets Purchased		(36,600)	36,600	-
Net Changes for the year	(1,503,692)	-	(955,149)	(2,458,841)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	2,319,540	2,319,540

School District No. 82 (Coast Mountains)

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

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	56,452,898	55,955,726
Other	126,050	114,500
Federal Grants		370,800
Tuition	709,687	465,000
Other Revenue	6,880,244	6,621,918
Rentals and Leases	725,000	700,000
Investment Income	100,000	174,000
Total Revenue	64,993,879	64,401,944
Expenses		
Instruction	50,630,757	49,996,510
District Administration	3,222,141	3,273,218
Operations and Maintenance	9,835,982	9,621,524
Transportation and Housing	2,808,691	2,630,374
Total Expense	66,497,571	65,521,626
Net Revenue (Expense)	(1,503,692)	(1,119,682)
Budgeted Prior Year Surplus Appropriation	1,503,692	1,119,682
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Schedule 2A

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

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	60,341,557	58,374,893
ISC/LEA Recovery	(6,469,852)	(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
FSA Scorer Grant	8,187	8,187
Child Care Funding	230,000	198,387
Labour Settlement Funding		518,695
Integrated Child & Youth Grant	496,701	501,993
Next Generation Network (NGN)	24,737	24,936
FEB Enrollment Grants	101,920	364,420
Total Provincial Grants - Ministry of Education and Child Care	56,452,898	55,955,726
Provincial Grants - Other	126,050	114,500
Federal Grants		370,800
Tuition		
International and Out of Province Students	709,687	465,000
Total Tuition	709,687	465,000
Other Revenues		
Funding from First Nations	6,469,852	5,813,898
Miscellaneous		
District of Kitimat Grant in Aid Theatre	76,992	76,992
ArtStarts	15,000	15,000
City of Terrace REM Lee Theatre Grant	12,000	12,000
REM LEE Theatre User Levy Fees	5,000	5,000
Extended Health Premium Surplus Refund		350,000
Shared Services - SD 92	23,400	104,145
Miscellaneous & Early Learning Revenues	278,000	244,883
Total Other Revenue	6,880,244	6,621,918
Rentals and Leases	725,000	700,000
Investment Income	100,000	174,000
Total Operating Revenue	64,993,879	64,401,944

School District No. 82 (Coast Mountains)

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

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	21,965,507	22,941,885
Principals and Vice Principals	5,281,220	4,096,341
Educational Assistants	6,052,235	5,506,374
Support Staff	6,206,885	6,330,784
Other Professionals	2,733,246	2,577,325
Substitutes	2,245,461	2,250,925
Total Salaries	44,484,554	43,703,634
Employee Benefits	10,191,342	10,230,564
Total Salaries and Benefits	54,675,896	53,934,198
Services and Supplies		
Services	2,598,381	2,525,983
Student Transportation	2,700,590	2,516,633
Professional Development and Travel	996,605	790,669
Rentals and Leases	1,500	2,500
Dues and Fees	98,150	92,450
Insurance	273,880	253,680
Supplies	3,510,569	3,805,513
Utilities	1,642,000	1,600,000
Total Services and Supplies	11,821,675	11,587,428
Total Operating Expense	66,497,571	65,521,626

School District No. 82 (Coast Mountains)

Amended 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	16,199,340	965,843		438,754		1,277,857	18,881,794
1.03 Career Programs	210,530						210,530
1.07 Library Services	795,752	90,464		337,928		40,551	1,264,695
1.08 Counselling	1,121,421	252,698					1,374,119
1.10 Inclusive Education	3,006,873	268,931	4,465,030	55,703	391,588	528,846	8,716,971
1.31 Indigenous Education	631,591	147,108	1,587,205	55,703	173,164	104,155	2,698,926
1.41 School Administration		3,556,176		947,591		46,906	4,550,673
1.62 International and Out of Province Students					147,390		147,390
Total Function 1	21,965,507	5,281,220	6,052,235	1,835,679	712,142	1,998,315	37,845,098
4 District Administration							
4.11 Educational Administration					607,457		607,457
4.40 School District Governance					120,000		120,000
4.41 Business Administration				335,419	676,505		1,011,924
Total Function 4	-	-	-	335,419	1,403,962	-	1,739,381
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				55,267	464,942		520,209
5.50 Maintenance Operations				3,622,307	138,014	247,146	4,007,467
5.52 Maintenance of Grounds				286,719			286,719
5.56 Utilities							-
Total Function 5	-	-	-	3,964,293	602,956	247,146	4,814,395
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,296	14,186		26,482
7.70 Student Transportation				59,198			59,198
Total Function 7	-	-	-	71,494	14,186	-	85,680
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,965,507	5,281,220	6,052,235	6,206,885	2,733,246	2,245,461	44,484,554

School District No. 82 (Coast Mountains)

Amended 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 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,881,794	4,195,777	23,077,571	1,069,766	24,147,337	25,588,376
1.03 Career Programs	210,530	52,633	263,163	218,660	481,823	454,576
1.07 Library Services	1,264,695	310,091	1,574,786	50,000	1,624,786	1,631,000
1.08 Counselling	1,374,119	343,530	1,717,649		1,717,649	1,682,143
1.10 Inclusive Education	8,716,971	2,036,051	10,753,022	679,941	11,432,963	10,574,291
1.31 Indigenous Education	2,698,926	658,734	3,357,660	1,534,622	4,892,282	3,977,664
1.41 School Administration	4,550,673	1,050,968	5,601,641	130,762	5,732,403	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	37,845,098	8,683,158	46,528,256	4,102,501	50,630,757	49,996,510
4 District Administration						
4.11 Educational Administration	607,457	133,602	741,059	221,843	962,902	1,027,153
4.40 School District Governance	120,000	6,600	126,600	278,570	405,170	358,518
4.41 Business Administration	1,011,924	234,719	1,246,643	607,426	1,854,069	1,887,547
Total Function 4	1,739,381	374,921	2,114,302	1,107,839	3,222,141	3,273,218
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	520,209	130,052	650,261	363,350	1,013,611	966,246
5.50 Maintenance Operations	4,007,467	910,110	4,917,577	1,465,395	6,382,972	6,533,262
5.52 Maintenance of Grounds	286,719	71,680	358,399	259,000	617,399	312,016
5.56 Utilities	-	-	-	1,822,000	1,822,000	1,810,000
Total Function 5	4,814,395	1,111,842	5,926,237	3,909,745	9,835,982	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	59,198	14,800	73,998	2,701,590	2,775,588	2,597,536
Total Function 7	85,680	21,421	107,101	2,701,590	2,808,691	2,630,374
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,484,554	10,191,342	54,675,896	11,821,675	66,497,571	65,521,626

School District No. 82 (Coast Mountains)

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

	<u>2026 Amended Annual Budget</u>	<u>2025 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	11,283,520	10,530,999
Other Revenue	2,340,447	2,188,876
Investment Income	1,000	1,000
Total Revenue	<u>13,624,967</u>	<u>12,720,875</u>
Expenses		
Instruction	13,152,364	12,244,952
District Administration	47,000	30,000
Operations and Maintenance	309,323	309,323
Transportation and Housing	79,680	100,000
Total Expense	<u>13,588,367</u>	<u>12,684,275</u>
Net Revenue (Expense)	<u>36,600</u>	<u>36,600</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(36,600)	(36,600)
Total Net Transfers	<u>(36,600)</u>	<u>(36,600)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Amended 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			1,668,963			20,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	203,466	1,500,000	136,000	26,950	132,781	655,464	350,741	7,769,266
Other									
Investment Income	1,000								
	309,323	203,466	1,500,000	136,000	26,950	132,781	655,464	350,741	7,769,266
Less: Allocated to Revenue	309,323	203,466	1,500,000	136,000	26,950	152,781	655,464	350,741	7,769,266
Deferred Revenue, end of year	-	-	1,668,963	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	203,466		136,000	26,950	152,781	655,464	350,741	7,769,266
Other Revenue			1,500,000						
Investment Income	1,000								
	309,323	203,466	1,500,000	136,000	26,950	152,781	655,464	350,741	7,769,266
Expenses									
Salaries									
Teachers									6,215,413
Principals and Vice Principals						48,667			
Educational Assistants				92,771			448,175		
Support Staff	210,382	162,773					77,404	28,381	
Other Professionals								68,568	
Substitutes								163,472	
	210,382	162,773	-	92,771	-	48,667	525,579	260,421	6,215,413
Employee Benefits	52,596	40,693		23,193		12,254	129,885	65,105	1,553,853
Services and Supplies	46,345		1,500,000	20,036	26,950	91,860		25,215	
	309,323	203,466	1,500,000	136,000	26,950	152,781	655,464	350,741	7,769,266
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

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

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Seamless Day Kindergarten	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	National School Food Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		120,910	26,528					10,687	115,087
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	227,844		55,000	6,750	55,400	25,000	175,000	560,797	172,630
Other									
Investment Income									
	227,844	-	55,000	6,750	55,400	25,000	175,000	560,797	172,630
Less: Allocated to Revenue	227,844	79,680	81,528	6,750	55,400	25,000	175,000	571,484	287,717
Deferred Revenue, end of year	-	41,230	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	227,844	79,680	81,528	6,750	55,400	25,000	175,000	571,484	287,717
Other Revenue									
Investment Income									
	227,844	79,680	81,528	6,750	55,400	25,000	175,000	571,484	287,717
Expenses									
Salaries									
Teachers	182,275								
Principals and Vice Principals							135,448		
Educational Assistants					44,677	20,000	10,014	307,358	
Support Staff								39,650	133,075
Other Professionals									
Substitutes									
	182,275	-	-	-	44,677	20,000	145,462	347,008	133,075
Employee Benefits	45,569				10,723	5,000	29,538	64,860	40,140
Services and Supplies		79,680	81,528	6,750				159,616	114,502
	227,844	79,680	81,528	6,750	55,400	25,000	175,000	571,484	287,717
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

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

	Work Experience Enhancement	LNG/RTA	K-12 Literacy Support Initiative Grant	District of Kitimat	Principals & Vice-Principals Joint Trust	Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	70,126	59,904	238,867	51,604	90,171	110,483	2,583,330
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care							12,361,412
Other		476,174		38,580	10,000	110,286	635,040
Investment Income							1,000
	-	476,174	-	38,580	10,000	110,286	12,997,452
Less: Allocated to Revenue	70,126	536,078	100,000	36,600	47,000	220,769	13,624,967
Deferred Revenue, end of year	-	-	138,867	53,584	53,171	-	1,955,815
Revenues							
Provincial Grants - Ministry of Education and Child Care	70,126		100,000				11,283,520
Other Revenue		536,078		36,600	47,000	220,769	2,340,447
Investment Income							1,000
	70,126	536,078	100,000	36,600	47,000	220,769	13,624,967
Expenses							
Salaries							
Teachers	42,375	166,998					6,607,061
Principals and Vice Principals							184,115
Educational Assistants							922,995
Support Staff							651,665
Other Professionals							68,568
Substitutes							163,472
	42,375	166,998	-	-	-	-	8,597,876
Employee Benefits	8,200	44,850					2,126,459
Services and Supplies	19,551	324,230	100,000		47,000	220,769	2,864,032
	70,126	536,078	100,000	-	47,000	220,769	13,588,367
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)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		50,000	50,000	75,000
Amortization of Deferred Capital Revenue	2,384,688		2,384,688	2,236,467
Total Revenue	2,384,688	50,000	2,434,688	2,311,467
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,426,437		3,426,437	3,244,063
Total Expense	3,426,437	-	3,426,437	3,244,063
Net Revenue (Expense)	(1,041,749)	50,000	(991,749)	(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	(1,005,149)	50,000	(955,149)	(895,996)