

Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2027

School District No. 82 (Coast Mountains)

June 30, 2027

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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. 82 (COAST MOUNTAINS) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 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 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$83,437,377 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 17th DAY OF JUNE, 2026;

READ A SECOND TIME THE 17th DAY OF JUNE, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2026;




Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountains) Annual Budget Bylaw 2026/2027, adopted by the Board the 17th DAY OF JUNE, 2026.


Secretary Treasurer

School District No. 82 (Coast Mountains)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,168,000	4,169,304
Adult		0,250
Total Ministry Operating Grant Funded FTE's	4,168,000	4,169,554
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	66,728,435	67,736,418
Other	100,000	126,050
Tuition	1,524,700	709,687
Other Revenue	8,945,241	9,220,691
Rentals and Leases	725,000	725,000
Investment Income	161,000	151,000
Amortization of Deferred Capital Revenue	2,435,055	2,384,688
Total Revenue	80,619,431	81,053,534
Expenses		
Instruction	63,855,241	63,783,121
District Administration	2,945,983	3,269,141
Operations and Maintenance	13,750,488	13,571,742
Transportation and Housing	2,835,665	2,888,371
Total Expense	83,387,377	83,512,375
Net Revenue (Expense)	(2,767,946)	(2,458,841)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,800,000	1,503,692
Budgeted Surplus (Deficit), for the year	(967,946)	(955,149)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(967,946)	(955,149)
Budgeted Surplus (Deficit), for the year	(967,946)	(955,149)

School District No. 82 (Coast Mountains)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	66,710,230	66,497,571
Special Purpose Funds - Total Expense	13,174,146	13,588,367
Special Purpose Funds - Tangible Capital Assets Purchased	50,000	36,600
Capital Fund - Total Expense	3,503,001	3,426,437
Total Budget Bylaw Amount	83,437,377	83,548,975

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)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,767,946)</u>	<u>(2,458,841)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(36,600)
From Deferred Capital Revenue	(3,514,469)	(8,062,184)
Total Acquisition of Tangible Capital Assets	<u>(3,564,469)</u>	<u>(8,098,784)</u>
Amortization of Tangible Capital Assets	3,503,001	3,426,437
Total Effect of change in Tangible Capital Assets	<u>(61,468)</u>	<u>(4,672,347)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,829,414)</u></u>	<u><u>(7,131,188)</u></u>

School District No. 82 (Coast Mountains)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	55,836,683	56,452,898
Other	100,000	126,050
Tuition	1,524,700	709,687
Other Revenue	6,613,847	6,880,244
Rentals and Leases	725,000	725,000
Investment Income	110,000	100,000
Total Revenue	64,910,230	64,993,879
Expenses		
Instruction	51,105,098	50,630,757
District Administration	2,910,983	3,222,141
Operations and Maintenance	9,938,164	9,835,982
Transportation and Housing	2,755,985	2,808,691
Total Expense	66,710,230	66,497,571
Net Revenue (Expense)	(1,800,000)	(1,503,692)
Budgeted Prior Year Surplus Appropriation	1,800,000	1,503,692
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	59,793,733	60,341,557
ISC/LEA Recovery	(6,469,852)	(6,469,852)
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
Foundation Skills Assessment (FSA) Scorer Grant	8,187	8,187
Child Care Funding		230,000
ICY Clinical Counsellor Funding	496,701	496,701
Indigenous Education Councils (IEC) Funding	72,489	
Next Generation Network (NGN)	24,737	24,737
Increased Funding after Enrollment Counts	191,040	101,920
Total Provincial Grants - Ministry of Education and Child Care	55,836,683	56,452,898
Provincial Grants - Other	100,000	126,050
Tuition		
International and Out of Province Students	1,524,700	709,687
Total Tuition	1,524,700	709,687
Other Revenues		
Funding from First Nations	6,469,852	6,469,852
Miscellaneous		
Grant in Aid - District of Kitimat	76,992	76,992
Concert Series Art Starts		15,000
City of Terrace	12,000	12,000
Theatre Levy Fees	5,000	5,000
Shared Service Agreements		23,400
Miscellaneous	50,003	278,000
Total Other Revenue	6,613,847	6,880,244
Rentals and Leases	725,000	725,000
Investment Income	110,000	100,000
Total Operating Revenue	64,910,230	64,993,879

School District No. 82 (Coast Mountains)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22,762,945	21,965,507
Principals and Vice Principals	4,892,960	5,281,220
Educational Assistants	5,760,555	6,052,235
Support Staff	6,218,496	6,206,885
Other Professionals	2,581,830	2,733,246
Substitutes	2,272,913	2,245,461
Total Salaries	44,489,699	44,484,554
Employee Benefits	10,320,325	10,191,342
Total Salaries and Benefits	54,810,024	54,675,896
Services and Supplies		
Services	2,790,059	2,598,381
Student Transportation	2,638,424	2,700,590
Professional Development and Travel	817,368	996,605
Rentals and Leases	1,500	1,500
Dues and Fees	128,650	98,150
Insurance	311,780	273,880
Supplies	3,589,624	3,510,569
Utilities	1,622,801	1,642,000
Total Services and Supplies	11,900,206	11,821,675
Total Operating Expense	66,710,230	66,497,571

School District No. 82 (Coast Mountians)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	16,765,311	740,809		447,142		1,315,934	19,269,196
1.03 Career Programs	210,530						210,530
1.07 Library Services	822,474	60,584		295,468		35,456	1,213,982
1.08 Counselling	1,121,421	246,623					1,368,044
1.10 Inclusive Education	2,825,530	67,472	4,041,639	55,703	391,588	483,768	7,865,700
1.31 Indigenous Education	1,017,679	217,029	1,718,916	55,703	173,164	139,869	3,322,360
1.41 School Administration		3,560,443		991,709	147,390	49,090	4,601,242
1.62 International and Out of Province Students							147,390
Total Function 1	22,762,945	4,892,960	5,760,555	1,845,725	712,142	2,024,117	37,998,444
4 District Administration							
4.11 Educational Administration					467,042		467,042
4.40 School District Governance					115,000		115,000
4.41 Business Administration				318,556	676,505		995,061
Total Function 4	-	-	-	318,556	1,258,547	-	1,577,103
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54,055	458,941		512,996
5.50 Maintenance Operations				3,790,498	138,014	248,796	4,177,308
5.52 Maintenance of Grounds				163,399			163,399
5.56 Utilities							-
Total Function 5	-	-	-	4,007,952	596,955	248,796	4,853,703
7 Transportation and Housing							
7.41 Transportation and Housing Administration				13,514	14,186		27,700
7.70 Student Transportation				32,749			32,749
Total Function 7	-	-	-	46,263	14,186	-	60,449
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,762,945	4,892,960	5,760,555	6,218,496	2,581,830	2,272,913	44,489,699

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,269,196	4,323,331	23,592,527	1,133,223	24,725,750	24,147,337
1.03 Career Programs	210,530	52,633	263,163	296,800	559,963	481,823
1.07 Library Services	1,213,982	295,222	1,509,204	45,000	1,554,204	1,624,786
1.08 Counselling	1,368,044	339,545	1,707,589		1,707,589	1,717,649
1.10 Inclusive Education	7,865,700	1,855,443	9,721,143	594,495	10,315,638	11,432,963
1.31 Indigenous Education	3,322,360	811,083	4,133,443	1,187,487	5,320,930	4,892,282
1.41 School Administration	4,601,242	1,064,412	5,665,654	108,500	5,774,154	5,732,403
1.62 International and Out of Province Students	147,390	35,374	182,764	964,106	1,146,870	601,514
Total Function 1	37,998,444	8,777,043	46,775,487	4,329,611	51,105,098	50,630,757
4 District Administration						
4.11 Educational Administration	467,042	116,760	583,802	208,177	791,979	962,902
4.40 School District Governance	115,000	6,325	121,325	154,989	276,314	405,170
4.41 Business Administration	995,061	248,765	1,243,826	598,364	1,842,690	1,854,069
Total Function 4	1,577,103	371,850	1,948,953	962,030	2,910,983	3,222,141
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	512,996	128,249	641,245	365,150	1,006,395	1,013,611
5.50 Maintenance Operations	4,177,308	987,221	5,164,529	1,478,190	6,642,719	6,382,972
5.52 Maintenance of Grounds	163,399	40,850	204,249	292,000	496,249	617,399
5.56 Utilities	-	-	-	1,792,801	1,792,801	1,822,000
Total Function 5	4,853,703	1,156,320	6,010,023	3,928,141	9,938,164	9,835,982
7 Transportation and Housing						
7.41 Transportation and Housing Administration	27,700	6,925	34,625		34,625	33,103
7.70 Student Transportation	32,749	8,187	40,936	2,680,424	2,721,360	2,775,588
Total Function 7	60,449	15,112	75,561	2,680,424	2,755,985	2,808,691
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,489,699	10,320,325	54,810,024	11,900,206	66,710,230	66,497,571

School District No. 82 (Coast Mountains)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2027

	2027	2026 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	10,891,752	11,283,520
Other Revenue	2,331,394	2,340,447
Investment Income	1,000	1,000
Total Revenue	13,224,146	13,624,967
Expenses		
Instruction	12,750,143	13,152,364
District Administration	35,000	47,000
Operations and Maintenance	309,323	309,323
Transportation and Housing	79,680	79,680
Total Expense	13,174,146	13,588,367
Net Revenue (Expense)	50,000	36,600
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(36,600)
Total Net Transfers	(50,000)	(36,600)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2027

	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			1,650,000						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	203,466		136,000	26,950	132,781	655,464	350,741	7,769,266
Other	1,000			42,025					
Investment Income	309,323	203,466	1,500,000	178,025	26,950	132,781	655,464	350,741	7,769,266
Less: Allocated to Revenue	309,323	203,466	1,500,000	178,025	26,950	132,781	655,464	350,741	7,769,266
Deferred Revenue, end of year	-	-	1,650,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	203,466		136,000	26,950	132,781	655,464	350,741	7,769,266
Other Revenue	1,000			42,025					
Investment Income	309,323	203,466	1,500,000	178,025	26,950	132,781	655,464	350,741	7,769,266
Expenses									
Salaries									
Teachers									
Principals and Vice Principals				137,460		31,852	486,811	28,381	6,215,413
Educational Assistants	210,382	162,773					38,216	68,568	
Support Staff								163,472	
Other Professionals									
Substitutes									
Employee Benefits	210,382	162,773	-	137,460	-	31,852	525,027	260,421	6,215,413
Services and Supplies	52,596	40,693		34,365	7,963	7,963	130,437	65,105	1,553,853
Other	46,345		1,500,000	6,200	26,950	92,966		25,215	
Net Revenue (Expense) before Interfund Transfers	309,323	203,466	1,500,000	178,025	26,950	132,781	655,464	350,741	7,769,266
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, 2027

	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	Work Experience Enhancement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	41,230	15,000							50,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	38,450	55,000	6,750	272,520	44,013	218,866	571,968	172,630	
Other									
Investment Income	38,450	55,000	6,750	272,520	44,013	218,866	571,968	172,630	-
Less: Allocated to Revenue	79,680	70,000	6,750	272,520	44,013	218,866	571,968	172,630	50,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues	79,680	70,000	6,750	272,520	44,013	218,866	571,968	172,630	50,000
Provincial Grants - Ministry of Education and Child Care									
Other Revenue	79,680	70,000	6,750	272,520	44,013	218,866	571,968	172,630	50,000
Investment Income									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals						151,965			44,000
Educational Assistants				136,842	34,210		416,376	23,790	
Support Staff									
Other Professionals									
Substitutes							20,819		
Employee Benefits									
Services and Supplies	79,680	70,000	6,750	34,211	8,553	37,991	100,872	5,353	6,000
	79,680	70,000	6,750	101,467	1,250	28,910	33,901	143,487	
				272,520	44,013	218,866	571,968	172,630	50,000
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, 2027

	K-12 Literacy Support Initiative Grant	District of Kitimat	Principals and Vice Principals Joint Trust	Other Grants	LNG/RTA	TOTAL
Deferred Revenue, beginning of year	\$ 138,867	\$ 73,665	\$ 58,037	\$ 100,000	\$ 75,079	\$ 2,201,878
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care		45,477	15,000	112,757	100,000	10,646,655
Other	-	45,477	15,000	112,757	100,000	2,131,792
Investment Income						1,000
						12,779,447
Less: Allocated to Revenue	138,867	50,000	35,000	212,757	175,079	13,224,146
Deferred Revenue, end of year	-	69,142	38,037	-	-	1,757,179
Revenues						
Provincial Grants - Ministry of Education and Child Care	138,867					10,891,752
Other Revenue		50,000	35,000	212,757	175,079	2,331,394
Investment Income	138,867	50,000	35,000	212,757	175,079	1,000
						13,224,146
Expenses						
Salaries						
Teachers						6,259,413
Principals and Vice Principals						183,817
Educational Assistants						958,096
Support Staff						693,355
Other Professionals						92,358
Substitutes						184,291
						8,371,330
Employee Benefits						
Services and Supplies	138,867		35,000	212,757	175,079	2,077,992
	138,867	-	35,000	212,757	175,079	2,724,824
						13,174,146
Net Revenue (Expense) before Interfund Transfers	-	50,000	-	-	-	50,000
Interfund Transfers						
Tangible Capital Assets Purchased		(50,000)				(50,000)
		(50,000)				(50,000)
Net Revenue (Expense)						
						-

School District No. 82 (Coast Mountains)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		50,000	50,000	50,000
Amortization of Deferred Capital Revenue	2,435,055		2,435,055	2,384,688
Total Revenue	2,435,055	50,000	2,485,055	2,434,688
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,503,001		3,503,001	3,426,437
Total Expense	3,503,001	-	3,503,001	3,426,437
Net Revenue (Expense)	(1,067,946)	50,000	(1,017,946)	(991,749)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	50,000		50,000	36,600
Total Net Transfers	50,000	-	50,000	36,600
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,017,946)	50,000	(967,946)	(955,149)