

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2025

School District No. 82 (Coast Mountains)

June 30, 2025

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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 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. 82 (Coast Mountains) 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 \$81,486,564 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 26th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2025;

(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 2024/2025, adopted by the Board the 26th DAY OF FEBRUARY, 2025.


Secretary Treasurer

School District No. 82 (Coast Mountains)

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	4,167.188	4,219.000
Adult	0.125	0.625
Total Ministry Operating Grant Funded FTE's	4,167.313	4,219.625
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	66,486,525	63,844,775
Other	114,500	79,500
Federal Grants	370,800	
Tuition	465,000	161,000
Other Revenue	8,810,794	9,131,681
Rentals and Leases	700,000	640,000
Investment Income	250,000	255,000
Amortization of Deferred Capital Revenue	2,236,467	2,183,449
Total Revenue	79,434,086	76,295,405
Expenses		
Instruction	62,241,462	58,541,726
District Administration	3,303,218	3,221,410
Operations and Maintenance	13,174,910	13,583,748
Transportation and Housing	2,730,374	2,763,926
Total Expense	81,449,964	78,110,810
Net Revenue (Expense)	(2,015,878)	(1,815,405)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,119,882	999,378
Budgeted Surplus (Deficit), for the year	(895,996)	(816,027)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(895,996)	(816,027)
Budgeted Surplus (Deficit), for the year	(895,996)	(816,027)

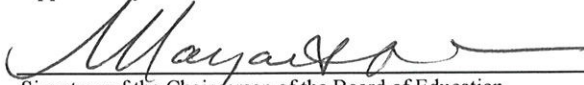
School District No. 82 (Coast Mountains)

Statement 2

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	65,521,626	62,449,983
Operating - Tangible Capital Assets Purchased		122,462
Special Purpose Funds - Total Expense	12,684,275	12,422,889
Special Purpose Funds - Tangible Capital Assets Purchased	36,600	36,000
Capital Fund - Total Expense	3,244,063	3,237,938
Total Budget Bylaw Amount	81,486,564	78,269,272

Approved by the Board



Signature of the Chairperson of the Board of Education

FEBRUARY 27, 2025

Date Signed



Signature of the Superintendent

FEBRUARY 27, 2025

Date Signed



Signature of the Secretary Treasurer

FEBRUARY 27, 2025

Date Signed

School District No. 82 (Coast Mountains)

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	<u>(2,015,878)</u>	<u>(1,815,405)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(36,600)	(158,462)
From Deferred Capital Revenue	(4,249,318)	(3,223,646)
Total Acquisition of Tangible Capital Assets	<u>(4,285,918)</u>	<u>(3,382,108)</u>
Amortization of Tangible Capital Assets	<u>3,244,063</u>	<u>3,237,938</u>
Total Effect of change in Tangible Capital Assets	<u>(1,041,855)</u>	<u>(144,170)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,057,733)</u></u>	<u><u>(1,959,575)</u></u>

School District No. 82 (Coast Mountains)

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	1,119,882		4,133,871	5,253,753
Changes for the year				
Net Revenue (Expense) for the year	(1,119,882)	36,600	(932,596)	(2,015,878)
Interfund Transfers				
Tangible Capital Assets Purchased		(36,600)	36,600	-
Net Changes for the year	(1,119,882)	-	(895,996)	(2,015,878)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	3,237,875	3,237,875

School District No. 82 (Coast Mountains)

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	55,955,526	53,608,930
Other	114,500	79,500
Federal Grants	370,800	
Tuition	465,000	161,000
Other Revenue	6,621,918	6,909,637
Rentals and Leases	700,000	640,000
Investment Income	174,000	174,000
Total Revenue	64,401,744	61,573,067
Expenses		
Instruction	49,996,510	46,705,210
District Administration	3,273,218	3,181,410
Operations and Maintenance	9,621,524	10,036,487
Transportation and Housing	2,630,374	2,526,876
Total Expense	65,521,626	62,449,983
Net Revenue (Expense)	(1,119,882)	(876,916)
Budgeted Prior Year Surplus Appropriation	1,119,882	999,378
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(122,462)
Total Net Transfers	-	(122,462)
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, 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	58,374,893	56,210,969
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	
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	198,387	
Labour Settlement Funding	518,695	928,103
Premiere Awards		6,000
French Immersion Recruitment Grant		10,500
Intergrated Child & Youth Grant	501,993	26,933
Next Generation Network (NGN)	24,736	24,736
FEB Enrollment Grants	364,420	430,354
Total Provincial Grants - Ministry of Education and Child Care	55,955,526	53,608,930
Provincial Grants - Other	114,500	79,500
Federal Grants	370,800	
Tuition		
International and Out of Province Students	465,000	161,000
Total Tuition	465,000	161,000
Other Revenues		
Funding from First Nations	5,813,898	5,813,898
Miscellaneous		
District Entered	76,992	60,000
District Entered	15,000	15,000
District Entered	12,000	12,000
District Entered	5,000	5,000
District Entered	350,000	350,000
District Entered	104,145	184,819
District Entered	244,883	468,920
Total Other Revenue	6,621,918	6,909,637
Rentals and Leases	700,000	640,000
Investment Income	174,000	174,000
Total Operating Revenue	64,401,744	61,573,067

School District No. 82 (Coast Mountains)

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	22,941,885	22,262,530
Principals and Vice Principals	4,096,341	3,729,683
Educational Assistants	5,506,374	4,988,256
Support Staff	6,330,784	6,346,515
Other Professionals	2,577,325	2,872,598
Substitutes	2,250,925	2,096,193
Total Salaries	43,703,634	42,295,775
Employee Benefits	10,230,564	9,627,276
Total Salaries and Benefits	53,934,198	51,923,051
Services and Supplies		
Services	2,525,983	2,080,042
Student Transportation	2,516,633	2,396,939
Professional Development and Travel	790,669	991,281
Rentals and Leases	2,500	2,500
Dues and Fees	92,450	91,450
Insurance	253,680	205,520
Supplies	3,805,513	3,159,200
Utilities	1,600,000	1,600,000
Total Services and Supplies	11,587,428	10,526,932
Total Operating Expense	65,521,626	62,449,983

School District No. 82 (Coast Mountains)

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	17,682,967	379,688		457,797		1,331,057	19,851,509
1.03 Career Programs	206,392						206,392
1.07 Library Services	880,562	29,884		329,480		39,538	1,279,464
1.08 Counselling	1,137,903	218,664					1,356,567
1.10 Inclusive Education	2,800,124	14,800	4,219,053	57,931	381,200	501,547	7,974,655
1.31 Indigenous Education	233,937	161,546	1,287,321		78,338	65,866	1,827,008
1.41 School Administration		3,291,759		1,062,920		52,615	4,407,294
1.62 International and Out of Province Students					73,696		73,696
Total Function 1	22,941,885	4,096,341	5,506,374	1,908,128	533,234	1,990,623	36,976,585
4 District Administration							
4.11 Educational Administration					632,461		632,461
4.40 School District Governance					109,785		109,785
4.41 Business Administration				389,971	672,672		1,062,643
Total Function 4	-	-	-	389,971	1,414,918	-	1,804,889
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,184	476,942		526,126
5.50 Maintenance Operations				3,876,270	138,045	260,302	4,274,617
5.52 Maintenance of Grounds				64,126			64,126
5.56 Utilities							-
Total Function 5	-	-	-	3,989,580	614,987	260,302	4,864,869
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,296	14,186		26,482
7.70 Student Transportation				30,809			30,809
Total Function 7	-	-	-	43,105	14,186	-	57,291
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,941,885	4,096,341	5,506,374	6,330,784	2,577,325	2,250,925	43,703,634

School District No. 82 (Coast Mountains)

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	19,851,509	4,611,291	24,462,800	1,125,576	25,588,376	24,671,739
1.03 Career Programs	206,392	49,534	255,926	198,650	454,576	484,520
1.07 Library Services	1,279,464	301,536	1,581,000	50,000	1,631,000	1,490,972
1.08 Counselling	1,356,567	325,576	1,682,143		1,682,143	1,658,305
1.10 Inclusive Education	7,974,655	1,770,695	9,745,350	828,941	10,574,291	9,420,705
1.31 Indigenous Education	1,827,008	446,375	2,273,383	1,704,281	3,977,664	3,823,240
1.41 School Administration	4,407,294	1,112,581	5,519,875	177,002	5,696,877	5,155,729
1.62 International and Out of Province Students	73,696	17,687	91,383	300,200	391,583	-
Total Function 1	36,976,585	8,635,275	45,611,860	4,384,650	49,996,510	46,705,210
4 District Administration						
4.11 Educational Administration	632,461	158,115	790,576	236,577	1,027,153	1,030,664
4.40 School District Governance	109,785	6,038	115,823	242,695	358,518	186,123
4.41 Business Administration	1,062,643	255,034	1,317,677	569,870	1,887,547	1,964,623
Total Function 4	1,804,889	419,187	2,224,076	1,049,142	3,273,218	3,181,410
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	526,126	126,270	652,396	313,850	966,246	908,643
5.50 Maintenance Operations	4,274,617	1,020,692	5,295,309	1,237,953	6,533,262	6,843,685
5.52 Maintenance of Grounds	64,126	15,390	79,516	232,500	312,016	494,159
5.56 Utilities	-	-	-	1,810,000	1,810,000	1,790,000
Total Function 5	4,864,869	1,162,352	6,027,221	3,594,303	9,621,524	10,036,487
7 Transportation and Housing						
7.41 Transportation and Housing Administration	26,482	6,356	32,838		32,838	31,900
7.70 Student Transportation	30,809	7,394	38,203	2,559,333	2,597,536	2,494,976
Total Function 7	57,291	13,750	71,041	2,559,333	2,630,374	2,526,876
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,703,634	10,230,564	53,934,198	11,587,428	65,521,626	62,449,983

School District No. 82 (Coast Mountains)

Schedule 3

Amended Annual Budget - Special Purpose 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	10,530,999	10,235,845
Other Revenue	2,188,876	2,222,044
Investment Income	1,000	1,000
Total Revenue	<u>12,720,875</u>	<u>12,458,889</u>
Expenses		
Instruction	12,244,952	11,836,516
District Administration	30,000	40,000
Operations and Maintenance	309,323	309,323
Transportation and Housing	100,000	237,050
Total Expense	<u>12,684,275</u>	<u>12,422,889</u>
Net Revenue (Expense)	<u>36,600</u>	<u>36,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(36,600)	(36,000)
Total Net Transfers	<u>(36,600)</u>	<u>(36,000)</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, 2025

	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			1,723,785			39,498			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	202,326		128,000	26,950	132,781	655,464	350,741	7,142,380
Other			1,400,000						
Investment Income	1,000								
	309,323	202,326	1,400,000	128,000	26,950	132,781	655,464	350,741	7,142,380
Less: Allocated to Revenue	309,323	202,326	1,400,000	128,000	26,950	172,279	655,464	350,741	7,142,380
Deferred Revenue, end of year	-	-	1,723,785	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	202,326		128,000	26,950	172,279	655,464	350,741	7,142,380
Other Revenue			1,400,000						
Investment Income	1,000								
	309,323	202,326	1,400,000	128,000	26,950	172,279	655,464	350,741	7,142,380
Expenses									
Salaries									
Teachers									5,713,904
Principals and Vice Principals						31,852			
Educational Assistants		163,166		103,226			328,543		
Support Staff	224,847						183,598	28,381	
Other Professionals								68,568	
Substitutes								163,472	
	224,847	163,166	-	103,226	-	31,852	512,141	260,421	5,713,904
Employee Benefits	58,236	39,160		24,774		7,644	122,787	65,105	1,428,476
Services and Supplies	26,240		1,400,000		26,950	132,783	20,536	25,215	
	309,323	202,326	1,400,000	128,000	26,950	172,279	655,464	350,741	7,142,380
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				58,998	14,562				

School District No. 82 (Coast Mountains)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		139,140	35,839			33,000			109,283
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	246,095	79,680	55,000	6,750	55,400		25,000	194,000	559,169
Other									
Investment Income									
	246,095	79,680	55,000	6,750	55,400	-	25,000	194,000	559,169
Less: Allocated to Revenue	246,095	100,000	90,839	6,750	55,400	33,000	25,000	194,000	668,452
Deferred Revenue, end of year	-	118,820	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	246,095	100,000	90,839	6,750	55,400	33,000	25,000	194,000	668,452
Other Revenue									
Investment Income									
	246,095	100,000	90,839	6,750	55,400	33,000	25,000	194,000	668,452
Expenses									
Salaries									
Teachers	50,000							101,379	
Principals and Vice Principals					44,677		18,254	19,400	
Educational Assistants									220,078
Support Staff									69,388
Other Professionals									
Substitutes	40,000								
	90,000	-	-	-	44,677	-	18,254	120,779	289,466
Employee Benefits	9,600				10,723		4,564	28,987	69,181
Services and Supplies	146,495	100,000	90,839	6,750		33,000	2,182	44,234	309,805
	246,095	100,000	90,839	6,750	55,400	33,000	25,000	194,000	668,452
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									229,497

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	Health Career Grants	District of Kitimat	Principals & Vice Principals Joint Trust	LNG/RTA	K-12 Literacy Support Initiative Grant	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	50,000	10,533	100,557	154,176		2,395,811
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	75,000				238,867	10,481,926
Other		36,600	10,000	568,100		2,014,700
Investment Income						1,000
	75,000	36,600	10,000	568,100	238,867	12,497,626
Less: Allocated to Revenue	125,000	36,600	30,000	722,276	-	12,720,875
Deferred Revenue, end of year	-	10,533	80,557	-	238,867	2,172,562
Revenues						
Provincial Grants - Ministry of Education and Child Care	125,000					10,530,999
Other Revenue		36,600	30,000	722,276		2,188,876
Investment Income						1,000
	125,000	36,600	30,000	722,276	-	12,720,875
Expenses						
Salaries						
Teachers	41,413			144,465		5,949,782
Principals and Vice Principals	25,000			50,655		208,886
Educational Assistants						677,266
Support Staff						656,904
Other Professionals						137,956
Substitutes						203,472
	66,413	-	-	195,120	-	7,834,266
Employee Benefits	9,939			34,672		1,913,848
Services and Supplies	48,648		30,000	492,484		2,936,161
	125,000	-	30,000	722,276	-	12,684,275
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)	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						303,057

School District No. 82 (Coast Mountains)

Schedule 4

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				
Investment Income		75,000	75,000	80,000
Amortization of Deferred Capital Revenue	2,236,467		2,236,467	2,183,449
Total Revenue	2,236,467	75,000	2,311,467	2,263,449
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,244,063		3,244,063	3,237,938
Total Expense	3,244,063	-	3,244,063	3,237,938
Net Revenue (Expense)	(1,007,596)	75,000	(932,596)	(974,489)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	36,600		36,600	
Local Capital			-	158,462
Total Net Transfers	36,600	-	36,600	158,462
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(970,996)	75,000	(895,996)	(816,027)