

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, 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 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 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 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 \$79,042,548 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 19th DAY OF JUNE, 2024;

READ A SECOND TIME THE 19th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JUNE, 2024;

(Corporate Seal)


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 2024/2025, adopted by the Board the 19th DAY OF JUNE, 2024.


Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,264,000	4,265,125
Adult	0.500	0.500
Total Ministry Operating Grant Funded FTE's	4,264.500	4,265.625
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	65,343,499	63,844,775
Other	119,475	79,500
Tuition	410,250	161,000
Other Revenue	7,687,159	9,131,681
Rentals and Leases	640,000	640,000
Investment Income	250,000	255,000
Amortization of Deferred Capital Revenue	2,236,467	2,183,449
Total Revenue	76,686,850	76,295,405
Expenses		
Instruction	59,661,051	58,541,726
District Administration	3,264,391	3,221,410
Operations and Maintenance	13,312,691	13,583,748
Transportation and Housing	2,767,815	2,763,926
Total Expense	79,005,948	78,110,810
Net Revenue (Expense)	(2,319,098)	(1,815,405)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,308,155	999,378
Budgeted Surplus (Deficit), for the year	(1,010,943)	(816,027)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,010,943)	(816,027)
Budgeted Surplus (Deficit), for the year	(1,010,943)	(816,027)

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	64,837,541	62,449,983
Operating - Tangible Capital Assets Purchased		122,462
Special Purpose Funds - Total Expense	10,924,344	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	79,042,548	78,269,272

Approved by the Board



Signature of the Chairperson of the Board of Education

JUNE 19, 2024
Date Signed



Signature of the Superintendent

JUNE 19, 2024
Date Signed



Signature of the Secretary Treasurer

JUNE 19, 2024
Date Signed

School District No. 82 (Coast Mountains)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,319,098)	(1,815,405)
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	(4,285,918)	(3,382,108)
Amortization of Tangible Capital Assets	3,244,063	3,237,938
Total Effect of change in Tangible Capital Assets	(1,041,855)	(144,170)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,360,953)	(1,959,575)

School District No. 82 (Coast Mountains)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	55,590,130	53,608,930
Other	79,500	79,500
Tuition	410,250	161,000
Other Revenue	6,520,559	6,909,637
Rentals and Leases	640,000	640,000
Investment Income	174,000	174,000
Total Revenue	63,414,439	61,573,067
Expenses		
Instruction	49,213,471	46,705,210
District Administration	3,234,391	3,181,410
Operations and Maintenance	9,759,305	10,036,487
Transportation and Housing	2,630,374	2,526,876
Total Expense	64,837,541	62,449,983
Net Revenue (Expense)	(1,423,102)	(876,916)
Budgeted Prior Year Surplus Appropriation	1,308,155	999,378
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(122,462)
Local Capital	114,947	
Total Net Transfers	114,947	(122,462)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget \$	2024 Amended Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	57,141,072	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
Student Transportation Fund	557,786	557,786
Support Staff Benefits Grant	58,465	58,465
FSA Scorer Grant	8,187	8,187
Labour Settlement Funding	563,961	928,103
Premier Awards		6,000
French Immersion Recruitment Grant		10,500
Integrated Child and Youth Grant	499,976	26,933
Feb Enroll Counts and SPED		430,354
Next Generation Network (NGN)	24,736	24,736
Enrollment Increase Operating & Indigenous Education	1,389,050	
Total Provincial Grants - Ministry of Education and Child Care	55,590,130	53,608,930
Provincial Grants - Other	79,500	79,500
Tuition		
International and Out of Province Students	410,250	161,000
Total Tuition	410,250	161,000
Other Revenues		
Funding from First Nations	5,813,898	5,813,898
Miscellaneous		
Grant in Aid - District of Kitimat	76,992	60,000
Concert Series Art Starts	15,000	15,000
City of Terrace	12,000	12,000
Theatre User Levy Fees	5,000	5,000
Refund of EHC Premium Surplus	-	350,000
Shared Service Agreements	104,145	184,819
Miscellaneous	493,524	468,920
Total Other Revenue	6,520,559	6,909,637
Rentals and Leases	640,000	640,000
Investment Income	174,000	174,000
Total Operating Revenue	63,414,439	61,573,067

School District No. 82 (Coast Mountains)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	23,022,819	22,262,530
Principals and Vice Principals	4,098,126	3,729,683
Educational Assistants	5,333,146	4,988,256
Support Staff	6,368,391	6,346,515
Other Professionals	2,764,498	2,872,598
Substitutes	2,164,096	2,096,193
Total Salaries	43,751,076	42,295,775
Employee Benefits	10,253,152	9,627,276
Total Salaries and Benefits	54,004,228	51,923,051
Services and Supplies		
Services	2,136,155	2,080,042
Student Transportation	2,516,633	2,396,939
Professional Development and Travel	781,580	991,281
Rentals and Leases	2,500	2,500
Dues and Fees	92,450	91,450
Insurance	224,180	205,520
Supplies	3,479,815	3,159,200
Utilities	1,600,000	1,600,000
Total Services and Supplies	10,833,313	10,526,932
Total Operating Expense	64,837,541	62,449,983

School District No. 82 (Coast Mountains)

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	17,737,031	278,955		384,834		1,329,640	19,730,460
1.03 Career Programs	247,709						247,709
1.07 Library Services	880,562	30,968		266,053		31,926	1,209,509
1.08 Counselling	1,147,534	221,470					1,369,004
1.10 Inclusive Education	2,872,356	51,965	3,923,865	57,931	381,200	419,077	7,706,394
1.31 Indigenous Education	137,627	231,562	1,409,281	7,727	245,221	69,633	2,101,051
1.41 School Administration		3,283,206		1,103,302		54,613	4,441,121
1.62 International and Out of Province Students					76,618		76,618
Total Function 1	23,022,819	4,098,126	5,333,146	1,819,847	703,039	1,904,889	36,881,866
4 District Administration							
4.11 Educational Administration					652,636		652,636
4.40 School District Governance					109,785		109,785
4.41 Business Administration				389,970	669,896		1,059,866
Total Function 4	-	-	-	389,970	1,432,317	-	1,822,287
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,184	476,942		526,126
5.50 Maintenance Operations				4,002,159	138,014	259,207	4,399,380
5.52 Maintenance of Grounds				64,126			64,126
5.56 Utilities							-
Total Function 5	-	-	-	4,115,469	614,956	259,207	4,989,632
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	23,022,819	4,098,126	5,333,146	6,368,391	2,764,498	2,164,096	43,751,076

School District No. 82 (Coast Mountains)
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 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,730,460	4,582,402	24,312,862	1,109,576	25,422,438	24,671,739
1.03 Career Programs	247,709	59,450	307,159	198,650	505,809	484,520
1.07 Library Services	1,209,509	285,813	1,495,322	50,000	1,545,322	1,490,972
1.08 Counselling	1,369,004	328,561	1,697,565		1,697,565	1,658,305
1.10 Inclusive Education	7,706,394	1,713,778	9,420,172	505,043	9,925,215	9,420,705
1.31 Indigenous Education	2,101,051	514,818	2,615,869	1,460,315	4,076,184	3,823,240
1.41 School Administration	4,441,121	1,122,783	5,563,904	142,002	5,705,906	5,155,729
1.62 International and Out of Province Students	76,618	18,388	95,006	240,026	335,032	
Total Function 1	36,881,866	8,625,993	45,507,859	3,705,612	49,213,471	46,705,210
4 District Administration						
4.11 Educational Administration	652,636	156,633	809,269	232,500	1,041,769	1,030,664
4.40 School District Governance	109,785	6,038	115,823	242,695	358,518	186,123
4.41 Business Administration	1,059,866	254,368	1,314,234	519,870	1,834,104	1,964,623
Total Function 4	1,822,287	417,039	2,239,326	995,065	3,234,391	3,181,410
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	526,126	126,270	652,396	282,850	935,246	908,643
5.50 Maintenance Operations	4,399,380	1,054,710	5,454,090	1,237,953	6,692,043	6,843,685
5.52 Maintenance of Grounds	64,126	15,390	79,516	262,500	342,016	494,159
5.56 Utilities	-	-	-	1,790,000	1,790,000	1,790,000
Total Function 5	4,989,632	1,196,370	6,186,002	3,573,303	9,759,305	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	43,751,076	10,253,152	54,004,228	10,833,313	64,837,541	62,449,983

School District No. 82 (Coast Mountains)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	9,753,369	10,235,845
Other	39,975	
Other Revenue	1,166,600	2,222,044
Investment Income	1,000	1,000
Total Revenue	10,960,944	12,458,889
Expenses		
Instruction	10,447,580	11,836,516
District Administration	30,000	40,000
Operations and Maintenance	309,323	309,323
Transportation and Housing	137,441	237,050
Total Expense	10,924,344	12,422,889
Net Revenue (Expense)	36,600	36,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(36,600)	(36,000)
Total Net Transfers	(36,600)	(36,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

	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			1,700,000			42,576			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	202,326		128,000	26,950	105,389	652,960	343,269	6,827,522
Other			1,100,000						
Investment Income	1,000								
	309,323	202,326	1,100,000	128,000	26,950	105,389	652,960	343,269	6,827,522
Less: Allocated to Revenue	309,323	202,326	1,100,000	128,000	26,950	147,965	652,960	343,269	6,827,522
Deferred Revenue, end of year	-	-	1,700,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	202,326		128,000	26,950	147,965	652,960	343,269	6,827,522
Provincial Grants - Other			1,100,000						
Other Revenue									
Investment Income	1,000								
	309,323	202,326	1,100,000	128,000	26,950	147,965	652,960	343,269	6,827,522
Expenses									
Salaries									
Teachers						86,679			5,354,919
Principals and Vice Principals						32,648			
Educational Assistants		163,166		103,226			375,173	28,381	
Support Staff	224,847						139,694	68,568	
Other Professionals								156,000	
Substitutes									
	224,847	163,166	-	103,226	-	119,327	514,867	252,949	5,354,919
Employee Benefits	58,236	39,160		24,774		28,638	123,568	63,238	1,472,603
Services and Supplies	26,240		1,100,000		26,950		14,525	27,082	
	309,323	202,326	1,100,000	128,000	26,950	147,965	652,960	343,269	6,827,522
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, 2025

Schedule 3A

	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	District of Kitimat
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	137,441	55,294	-	-	28,000	-	-	-	40,500
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		55,000	6,750	55,400		25,000	194,000	559,169	
Other									36,600
Investment Income	-	55,000	6,750	55,400	-	25,000	194,000	559,169	36,600
Less: Allocated to Revenue	137,441	110,294	6,750	55,400	28,000	25,000	194,000	559,169	36,600
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	40,500
Revenues									
Provincial Grants - Ministry of Education and Child Care	137,441	110,294	6,750	55,400	28,000	25,000	194,000	559,169	
Provincial Grants - Other									36,600
Other Revenue									
Investment Income	137,441	110,294	6,750	55,400	28,000	25,000	194,000	559,169	36,600
Expenses									
Salaries									
Teachers							151,541		
Principals and Vice Principals									
Educational Assistants				44,677		18,254			
Support Staff								131,712	
Other Professionals								69,388	
Substitutes									
Employee Benefits				44,677	-	18,254	151,541	201,100	-
Services and Supplies	137,441	110,294	6,750	10,723	28,000	4,564	42,459	48,264	
	137,441	110,294	6,750	55,400	28,000	2,182		309,805	
	137,441	110,294	6,750	55,400	28,000	25,000	194,000	559,169	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	36,600
Interfund Transfers									(36,600)
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	(36,600)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Principals and Vice Principals Joint Trust	Compassionate Canoe Healing Journey	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	90,164	39,975	2,133,950
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			9,490,058
Other	10,000		1,146,600
Investment Income			1,000
	10,000	-	10,637,658
Less: Allocated to Revenue	30,000	39,975	10,960,944
Deferred Revenue, end of year	70,164	-	1,810,664
Revenues			
Provincial Grants - Ministry of Education and Child Care			9,753,369
Provincial Grants - Other		39,975	39,975
Other Revenue	30,000		1,166,600
Investment Income			1,000
	30,000	39,975	10,960,944
Expenses			
Salaries			
Teachers			5,441,598
Principals and Vice Principals			184,189
Educational Assistants			704,496
Support Staff			524,634
Other Professionals			137,956
Substitutes			156,000
	-	-	7,148,873
Employee Benefits			1,916,227
Services and Supplies	30,000	39,975	1,859,244
	30,000	39,975	10,924,344
Net Revenue (Expense) before Interfund Transfers	-	-	36,600
Interfund Transfers			
Tangible Capital Assets Purchased			(36,600)
	-	-	(36,600)
Net Revenue (Expense)	-	-	-

School District No. 82 (Coast Mountains)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 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	158,462
Local Capital		(114,947)	(114,947)	
Total Net Transfers	36,600	(114,947)	(78,347)	158,462
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(970,996)	(39,947)	(1,010,943)	(816,027)