

Amended Annual Budget

School District No. 70 (Pacific Rim)

June 30, 2026

School District No. 70 (Pacific Rim)

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. 70 (PACIFIC RIM) (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. 70 (Pacific Rim) 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 \$68,922,791 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 24th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 24th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF FEBRUARY, 2026;



original signed by Cynthia Orr

Chairperson of the Board

original signed by Peter Klaver - Interim ST

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 70 (Pacific Rim) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 24th DAY OF FEBRUARY, 2026.

original signed by Peter Klaver - Interim ST

Secretary Treasurer

School District No. 70 (Pacific Rim)

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

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,957,500	3,825,000
Adult	52,000	56,625
Total Ministry Operating Grant Funded FTE's	<u>4,009,500</u>	<u>3,881,625</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	57,609,214	53,351,865
Other	281,111	223,800
Federal Grants	7,800	
Tuition	838,316	900,000
Other Revenue	5,446,125	5,477,050
Rentals and Leases	270,000	270,000
Investment Income	75,725	150,000
Amortization of Deferred Capital Revenue	4,000,000	4,000,000
Total Revenue	<u>68,528,291</u>	<u>64,372,715</u>
Expenses		
Instruction	52,377,459	49,046,930
District Administration	2,925,036	3,160,961
Operations and Maintenance	10,374,880	9,620,433
Transportation and Housing	3,092,916	2,868,477
Debt Services	52,500	52,500
Total Expense	<u>68,822,791</u>	<u>64,749,301</u>
Net Revenue (Expense)	<u>(294,500)</u>	<u>(376,586)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)		160,086
Budgeted Surplus (Deficit), for the year	<u>(294,500)</u>	<u>(216,500)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(294,500)	(216,500)
Budgeted Surplus (Deficit), for the year	<u>(294,500)</u>	<u>(216,500)</u>

School District No. 70 (Pacific Rim)

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

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,591,171	50,533,141
Operating - Tangible Capital Assets Purchased	100,000	100,000
Special Purpose Funds - Total Expense	12,179,120	9,163,660
Capital Fund - Total Expense	5,052,500	5,052,500
Total Budget Bylaw Amount	68,922,791	64,849,301

Approved by the Board

original signed by Cynthia Orr	Feb 26 th 2026
Signature of the Chairperson of the Board of Education	Date Signed
original signed by Peter Klaver - Interim ST	Feb 26, 2026
Signature of the Superintendent	Date Signed
original signed by Peter Klaver - Interim ST	Feb 26, 2026
Signature of the Secretary Treasurer	Date Signed

School District No. 70 (Pacific Rim)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(294,500)</u>	<u>(376,586)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(100,000)</u>	<u>(100,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(100,000)</u>	<u>(100,000)</u>
Amortization of Tangible Capital Assets	<u>5,000,000</u>	<u>5,000,000</u>
Total Effect of change in Tangible Capital Assets	<u>4,900,000</u>	<u>4,900,000</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>4,605,500</u></u>	<u><u>4,523,414</u></u>

School District No. 70 (Pacific Rim)

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	208,499	30,000	9,536,226	9,774,725
Changes for the year				
Net Revenue (Expense) for the year	758,000		(1,052,500)	(294,500)
Interfund Transfers				
Tangible Capital Assets Purchased	(100,000)		100,000	-
Local Capital	(158,000)		158,000	-
Other	(500,000)		500,000	-
Net Changes for the year	-	-	(294,500)	(294,500)
Budgeted Accumulated Surplus (Deficit), end of year	208,499	30,000	9,241,726	9,480,225

School District No. 70 (Pacific Rim)

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	46,765,005	45,452,005
Tuition	838,316	900,000
Other Revenue	4,400,125	4,437,050
Rentals and Leases	270,000	270,000
Investment Income	75,725	150,000
Total Revenue	<u>52,349,171</u>	<u>51,209,055</u>
Expenses		
Instruction	40,618,557	40,414,719
District Administration	2,788,347	3,024,272
Operations and Maintenance	6,463,068	5,708,621
Transportation and Housing	1,721,199	1,385,529
Total Expense	<u>51,591,171</u>	<u>50,533,141</u>
Net Revenue (Expense)	<u>758,000</u>	<u>675,914</u>
Budgeted Prior Year Surplus Appropriation		<u>160,086</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(100,000)	(100,000)
Local Capital	(158,000)	(236,000)
Other	(500,000)	(500,000)
Total Net Transfers	<u>(758,000)</u>	<u>(836,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 70 (Pacific Rim)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	50,159,006	48,810,089
ISC/LEA Recovery	(4,340,070)	(4,340,070)
Other Ministry of Education and Child Care Grants		
Pay Equity	595,220	595,220
Funding for Graduated Adults	15,744	25,000
Student Transportation Fund	71,717	71,717
FSA Scorer Grant	5,849	8,187
Integrated Child & Youth	246,939	231,862
Industry Training Authority	7,200	50,000
District Entered	3,400	
Total Provincial Grants - Ministry of Education and Child Care	46,765,005	45,452,005
Tuition		
International and Out of Province Students	838,316	900,000
Total Tuition	838,316	900,000
Other Revenues		
Funding from First Nations	4,340,070	4,340,070
Miscellaneous		
Other Miscellaneous Revenue	13,855	40,000
Sports for Life Grant	-	5,980
Preventure Grant	20,000	20,000
Sale of Small Assets	1,000	1,000
Collapse Unused Pro D	25,200	30,000
Total Other Revenue	4,400,125	4,437,050
Rentals and Leases	270,000	270,000
Investment Income	75,725	150,000
Total Operating Revenue	52,349,171	51,209,055

School District No. 70 (Pacific Rim)

Schedule 2B

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	19,147,533	19,290,016
Principals and Vice Principals	4,251,562	3,987,519
Educational Assistants	4,599,155	4,177,981
Support Staff	5,759,631	6,240,000
Other Professionals	1,822,441	1,987,991
Substitutes	1,928,874	1,841,468
Total Salaries	37,509,196	37,524,975
Employee Benefits	8,849,392	8,463,888
Total Salaries and Benefits	46,358,588	45,988,863
Services and Supplies		
Services	1,772,514	1,044,009
Student Transportation	210,972	822,980
Professional Development and Travel	371,395	366,544
Rentals and Leases	11,160	32,504
Dues and Fees	124,801	52,538
Insurance	144,533	85,754
Supplies	1,649,842	1,447,127
Utilities	947,366	692,822
Total Services and Supplies	5,232,583	4,544,278
Total Operating Expense	51,591,171	50,533,141

School District No. 70 (Pacific Rim)

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	14,510,586	1,192,874		34,675		1,200,934	16,939,069
1.03 Career Programs	99,700			48,273			147,973
1.07 Library Services	473,575			28,940			502,515
1.08 Counselling	747,750			78,444			826,194
1.10 Inclusive Education	2,224,207	321,742	3,952,915	53,212	226,506	342,583	7,121,165
1.30 English Language Learning	103,688						103,688
1.31 Indigenous Education	988,027	167,652	646,240	56,555	99,227		1,957,701
1.41 School Administration		2,238,767		965,165	51,014	95,531	3,350,477
1.62 International and Out of Province Students		160,527			78,080		238,607
Total Function 1	19,147,533	4,081,562	4,599,155	1,265,264	454,827	1,639,048	31,187,389
4 District Administration							
4.11 Educational Administration				166,622	435,168		601,790
4.20 Early Learning and Child Care							-
4.40 School District Governance		170,000		371,909	115,463		115,463
4.41 Business Administration				486,322			1,028,231
Total Function 4	-	170,000	-	538,531	1,036,953	-	1,745,484
5 Operations and Maintenance							
5.20 Early Learning and Child Care							-
5.41 Operations and Maintenance Administration				108,806	264,757		373,563
5.50 Maintenance Operations				2,900,899		208,057	3,108,956
5.52 Maintenance of Grounds				197,492			197,492
5.56 Utilities							-
Total Function 5	-	-	-	3,207,197	264,757	208,057	3,680,011
7 Transportation and Housing							
7.41 Transportation and Housing Administration					65,904		65,904
7.70 Student Transportation				747,550		81,769	829,319
7.73 Housing				1,089			1,089
Total Function 7	-	-	-	748,639	65,904	81,769	896,312
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,147,533	4,251,562	4,599,155	5,759,631	1,822,441	1,928,874	37,509,196

School District No. 70 (Pacific Rim)

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	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,939,069	4,065,377	21,004,446	837,254	21,841,700	22,531,358
1.03 Career Programs	147,973	35,514	183,487	91,591	275,078	305,499
1.07 Library Services	502,515	120,604	623,119	11,850	634,969	745,406
1.08 Counseling	826,194	198,287	1,024,481	200	1,024,681	866,049
1.10 Inclusive Education	7,121,165	1,709,079	8,830,244	328,711	9,158,955	8,848,231
1.30 English Language Learning	103,688	24,885	128,573	710	129,283	156,642
1.31 Indigenous Education	1,957,701	469,848	2,427,549	92,607	2,520,156	2,648,655
1.41 School Administration	3,350,477	804,112	4,154,589	29,945	4,184,534	3,723,385
1.62 International and Out of Province Students	238,607	57,266	295,873	553,328	849,201	589,494
Total Function 1	31,187,389	7,484,972	38,672,361	1,946,196	40,618,557	40,414,719
4 District Administration						
4.11 Educational Administration	601,790	144,430	746,220	100,480	846,700	836,135
4.20 Early Learning and Child Care	-	-	-	-	-	15,261
4.40 School District Governance	115,463	26,556	142,019	245,265	387,284	327,202
4.41 Business Administration	1,028,231	116,717	1,144,948	409,415	1,554,363	1,845,674
Total Function 4	1,745,484	287,703	2,033,187	755,160	2,788,347	3,024,272
5 Operations and Maintenance						
5.20 Early Learning and Child Care	-	-	-	-	-	144,855
5.41 Operations and Maintenance Administration	373,563	89,655	463,218	9,511	472,729	435,381
5.50 Maintenance Operations	3,108,956	724,549	3,833,505	936,486	4,769,991	4,119,471
5.52 Maintenance of Grounds	197,492	47,398	244,890	37,892	282,782	239,414
5.56 Utilities	-	-	-	937,566	937,566	769,500
Total Function 5	3,680,011	861,602	4,541,613	1,921,455	6,463,068	5,708,621
7 Transportation and Housing						
7.41 Transportation and Housing Administration	65,904	15,817	81,721	326	82,047	114,485
7.70 Student Transportation	829,319	199,037	1,028,356	529,231	1,557,587	1,190,044
7.73 Housing	1,089	261	1,350	80,215	81,565	81,000
Total Function 7	896,312	215,115	1,111,427	609,772	1,721,199	1,385,529
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,509,196	8,849,392	46,358,588	5,232,583	51,591,171	50,533,141

School District No. 70 (Pacific Rim)

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

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	10,844,209	7,899,860
Other	281,111	223,800
Federal Grants	7,800	
Other Revenue	1,046,000	1,040,000
Total Revenue	<u>12,179,120</u>	<u>9,163,660</u>
Expenses		
Instruction	11,758,902	8,632,211
District Administration	136,689	136,689
Operations and Maintenance	211,812	211,812
Transportation and Housing	71,717	182,948
Total Expense	<u>12,179,120</u>	<u>9,163,660</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 70 (Pacific Rim)

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

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	211,812	168,728		1,000,000		24,500	129,720	1,019,659	136,689
Provincial Grants - Other			46,000	1,000,000					
	211,812	168,728	46,000	1,000,000		24,500	129,720	1,019,659	136,689
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	60,376	276,373	2,172,182	-	6,222	-	-	136,689
Revenues	211,812	168,728	46,000	1,000,000	30,722	30,722	129,720	1,019,659	136,689
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other			46,000	1,000,000					
Federal Grants									
Other Revenue	211,812	168,728	46,000	1,000,000	30,722	30,722	129,720	1,019,659	136,689
Expenses									
Salaries									
Teachers								186,374	
Principals and Vice Principals							40,486	41,531	91,959
Educational Assistants		136,071			1,613			320,890	
Support Staff								108,748	
Other Professionals								77,000	19,170
Substitutes									
Employee Benefits		136,071			1,613		40,486	734,543	111,129
Services and Supplies	211,812	32,657	46,000	1,000,000	387	28,722	9,717	176,290	25,560
	211,812	168,728	46,000	1,000,000	30,722	30,722	129,720	1,019,659	136,689
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	5,711,813	1,874,665	71,717	55,000		33,400	5,446	175,000	462,743
Provincial Grants - Other									
Other									
Less: Allocated to Revenue									
Deferred Revenue, end of year	5,711,813	1,874,665	71,717	55,000		33,400	5,446	175,000	462,743
						33,748	5,446		463,309
Revenues									
Provincial Grants - Ministry of Education and Child Care	5,711,813	1,874,665	71,717	55,000		33,400	5,446	175,000	463,309
Provincial Grants - Other									
Federal Grants									
Other Revenue									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff	4,207,501	1,511,827	10,161			15,440	4,392	137,752	66,744
Other Professionals									
Substitutes	398,800								
Employee Benefits	4,606,301	1,511,827	10,161			15,440	4,392	137,752	66,744
Services and Supplies	1,105,512	362,838	2,439	55,000	47,235	3,706	1,054	33,060	16,019
	5,711,813	1,874,665	71,717	55,000	47,235	33,400	5,446	175,000	463,309
Net Revenue (Expense)									

School District No. 70 (Pacific Rim)

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

	Professional Learning Grant	National School Food Program	Early Years Family Hub	After School Sports & Arts	Public Safety & Solicitor General	PRP Kackaamin	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	238,867	76,023		943	58,342		2,976,323
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	119,434	162,910	70,000	85,000	125,168	290,950	10,790,186
Provincial Grants - Other			8,400				280,168
Other	119,434	162,910	78,400	85,000	125,168	290,950	1,054,400
	119,434	162,910	77,800	85,943	125,168	290,950	12,179,120
Less: Allocated to Revenue	238,867	76,023	600	-	58,342	-	2,921,957
Deferred Revenue, end of year							
Revenues	119,434	162,910		85,943	125,168	290,950	10,844,209
Provincial Grants - Ministry of Education and Child Care			70,000				281,111
Provincial Grants - Other			7,800				7,800
Federal Grants							1,046,000
Other Revenue	119,434	162,910	77,800	85,943	125,168	290,950	12,179,120
Expenses							
Salaries							
Teachers							6,126,908
Principals and Vice Principals	66,722					221,206	240,698
Educational Assistants							458,574
Support Staff			54,374	16,686	97,850		302,792
Other Professionals							415,202
Substitutes	66,722	-	54,374	16,686	97,850	221,206	398,800
Employee Benefits	16,013		13,050	4,005	23,484	53,089	1,905,203
Services and Supplies	36,699	162,910	10,376	65,252	3,834	16,655	2,330,943
	119,434	162,910	77,800	85,943	125,168	290,950	12,179,120
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,000,000		4,000,000	4,000,000
Total Revenue	4,000,000	-	4,000,000	4,000,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,700,000		3,700,000	3,700,000
Transportation and Housing	1,300,000		1,300,000	1,300,000
Debt Services				
Capital Lease Interest		45,000	45,000	45,000
Capital Loan Interest		7,500	7,500	7,500
Total Expense	5,000,000	52,500	5,052,500	5,052,500
Net Revenue (Expense)	(1,000,000)	(52,500)	(1,052,500)	(1,052,500)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	100,000		100,000	100,000
Local Capital		158,000	158,000	236,000
Capital Lease Payment		210,000	210,000	210,000
Capital Loan Payment		66,000	66,000	66,000
Reserve for Staff Housing and Asset Retirement Plan		224,000	224,000	224,000
Total Net Transfers	100,000	658,000	758,000	836,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(900,000)	605,500	(294,500)	(216,500)