

Amended Annual Budget

School District No. 81 (Fort Nelson)

June 30, 2026

School District No. 81 (Fort Nelson)

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. 81 (FORT NELSON) (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. 81 (Fort Nelson) 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 \$15,627,511 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. 81 (Fort Nelson) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 25 DAY OF February, 2026.



Secretary Treasurer

School District No. 81 (Fort Nelson)

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


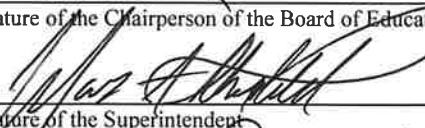
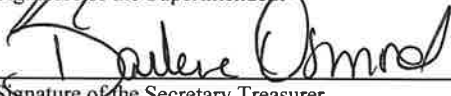
	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	587.157	600.000
Total Ministry Operating Grant Funded FTE's	587.157	600.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	13,251,149	13,025,206
Other	104,176	123,105
Other Revenue	864,601	818,595
Rentals and Leases	35,575	34,575
Investment Income	66,822	80,212
Amortization of Deferred Capital Revenue	521,944	525,147
Total Revenue	14,844,267	14,606,840
Expenses		
Instruction	10,535,041	10,411,427
District Administration	1,019,672	1,082,715
Operations and Maintenance	2,304,563	2,326,277
Transportation and Housing	635,655	617,217
Debt Services	1,511	1,725
Services and Supplies	1,096,622	1,079,880
Total Expense	15,593,064	15,519,241
Net Revenue (Expense)	(748,797)	(912,401)
Budgeted Allocation (Retirement) of Surplus (Deficit)	477,560	639,411
Budgeted Surplus (Deficit), for the year	(271,237)	(272,990)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(271,237)	(272,990)
Budgeted Surplus (Deficit), for the year	(271,237)	(272,990)

School District No. 81 (Fort Nelson)

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

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,616,386	11,688,008
Operating - Tangible Capital Assets Purchased	34,447	44,098
Special Purpose Funds - Total Expense	3,051,849	2,908,940
Capital Fund - Total Expense	924,829	922,293
Total Budget Bylaw Amount	15,627,511	15,563,339

Approved by the Board

	02-25-2026
Signature of the Chairperson of the Board of Education	Date Signed
	02-25-2026
Signature of the Superintendent	Date Signed
	02-25-2026
Signature of the Secretary Treasurer	Date Signed

School District No. 81 (Fort Nelson)

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>(748,797)</u>	<u>(912,401)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(34,447)	(44,098)
From Deferred Capital Revenue	<u>(903,842)</u>	<u>(962,966)</u>
Total Acquisition of Tangible Capital Assets	<u>(938,289)</u>	<u>(1,007,064)</u>
Amortization of Tangible Capital Assets	<u>923,318</u>	<u>920,568</u>
Total Effect of change in Tangible Capital Assets	<u>(14,971)</u>	<u>(86,496)</u>
Acquisitions of Prepaid Expenses		6,908
Use of Prepaid Expenses	<u>11,233</u>	<u>(24,770)</u>
	<u>11,233</u>	<u>(17,862)</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(752,535)</u>	<u>(1,016,759)</u>

School District No. 81 (Fort Nelson)

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	894,882		2,889,172	3,784,054
Changes for the year				
Net Revenue (Expense) for the year	(385,697)		(363,100)	(748,797)
Interfund Transfers				
Tangible Capital Assets Purchased	(34,447)		34,447	-
Other	(57,416)		57,416	-
Net Changes for the year	<u>(477,560)</u>	-	<u>(271,237)</u>	<u>(748,797)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>417,322</u>	-	<u>2,617,935</u>	<u>3,035,257</u>

School District No. 81 (Fort Nelson)

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	10,376,796	10,335,075
Other	29,070	48,000
Other Revenue	722,426	635,106
Rentals and Leases	35,575	34,575
Investment Income	66,822	80,212
Total Revenue	<u>11,230,689</u>	<u>11,132,968</u>
Expenses		
Instruction	8,732,011	8,726,330
District Administration	1,019,672	1,082,715
Operations and Maintenance	1,381,245	1,405,709
Transportation and Housing	483,458	473,254
Total Expense	<u>11,616,386</u>	<u>11,688,008</u>
Net Revenue (Expense)	<u>(385,697)</u>	<u>(555,040)</u>
Budgeted Prior Year Surplus Appropriation	<u>477,560</u>	<u>639,411</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(34,447)	(44,098)
Other	(57,416)	(40,273)
Total Net Transfers	<u>(91,863)</u>	<u>(84,371)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 81 (Fort Nelson)

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	10,803,679	10,782,107
ISC/LEA Recovery	(555,202)	(580,181)
Other Ministry of Education and Child Care Grants		
Pay Equity	79,311	79,311
Student Transportation Fund	32,744	32,744
FSA Scorer Grant	4,094	4,094
Youth work in trades		17,000
February 1701 Revenue (level 2 +1)	12,170	
Total Provincial Grants - Ministry of Education and Child Care	10,376,796	10,335,075
Provincial Grants - Other	29,070	48,000
Other Revenues		
Funding from First Nations	555,202	580,181
Miscellaneous		
Visa Rewards		4,743
Teacher Pro D		5,549
Breakfast Club of Canada		23,050
Tech Revenue		10,000
Utility Costs covered by Family Development		11,583
Miscellaneous	167,224	
Total Other Revenue	722,426	635,106
Rentals and Leases	35,575	34,575
Investment Income	66,822	80,212
Total Operating Revenue	11,230,689	11,132,968

School District No. 81 (Fort Nelson)

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	3,196,514	3,210,696
Principals and Vice Principals	632,278	603,551
Educational Assistants	1,475,954	1,587,091
Support Staff	788,109	802,468
Other Professionals	889,618	926,890
Substitutes	273,200	239,900
Total Salaries	7,255,673	7,370,596
Employee Benefits	2,129,129	2,142,730
Total Salaries and Benefits	9,384,802	9,513,326
Services and Supplies		
Services	949,191	948,724
Student Transportation	389,205	404,901
Professional Development and Travel	156,573	113,312
Rentals and Leases	28,803	28,802
Dues and Fees	21,300	22,854
Insurance	54,176	48,311
Supplies	343,952	304,474
Utilities	288,384	303,304
Total Services and Supplies	2,231,584	2,174,682
Total Operating Expense	11,616,386	11,688,008

School District No. 81 (Fort Nelson)

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	2,716,258	227,132	38,760	400,355		187,700	3,570,205
1.03 Career Programs	16,278	18,770					35,048
1.07 Library Services	104,396			93,378		7,500	205,274
1.08 Counselling	106,825					6,000	112,825
1.10 Inclusive Education	233,498	54,745	1,179,774		51,062	66,000	1,585,079
1.31 Indigenous Education		25,111	257,420			6,000	288,531
1.41 School Administration	19,259	306,520			34,227		360,006
Total Function 1	3,196,514	632,278	1,475,954	493,733	85,289	273,200	6,156,968
4 District Administration							
4.11 Educational Administration				27,298	20,931		48,229
4.40 School District Governance					63,000		63,000
4.41 Business Administration				70,820	473,367		544,187
Total Function 4	-	-	-	98,118	557,298	-	655,416
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				10,919	183,719		194,638
5.50 Maintenance Operations				172,585	11,310		183,895
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	183,504	195,029	-	378,533
7 Transportation and Housing							
7.41 Transportation and Housing Administration					52,002		52,002
7.70 Student Transportation				12,754			12,754
Total Function 7	-	-	-	12,754	52,002	-	64,756
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,196,514	632,278	1,475,954	788,109	889,618	273,200	7,255,673

School District No. 81 (Fort Nelson)

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	3,570,205	1,066,859	4,637,064	358,785	4,995,849	4,915,070
1.02 Regular Instruction		1,066,859	4,637,064	358,785	4,995,849	4,915,070
1.03 Career Programs	35,048	10,897	45,945	1,116	47,061	41,354
1.07 Library Services	205,274	52,501	257,775	5,100	262,875	291,109
1.08 Counselling	112,825	28,974	141,799		141,799	141,283
1.10 Inclusive Education	1,585,079	474,350	2,059,429	87,230	2,146,659	2,294,463
1.31 Indigenous Education	288,531	106,731	395,262	164,830	560,092	551,067
1.41 School Administration	360,006	131,772	491,778	85,898	577,676	491,984
Total Function 1	6,156,968	1,872,084	8,029,052	702,959	8,732,011	8,726,330
4 District Administration	48,229	21,451	69,680	26,000	95,680	92,711
4.11 Educational Administration		21,451	69,680	26,000	95,680	92,711
4.40 School District Governance	63,000	3,936	66,936	70,196	137,132	137,132
4.41 Business Administration	544,187	122,859	667,046	119,814	786,860	852,872
Total Function 4	655,416	148,246	803,662	216,010	1,019,672	1,082,715
5 Operations and Maintenance	194,638	41,958	236,596	51,465	288,061	302,329
5.41 Operations and Maintenance Administration		41,958	236,596	51,465	288,061	302,329
5.50 Maintenance Operations	183,895	52,693	236,588	564,962	801,550	792,526
5.52 Maintenance of Grounds	-	-	-	3,250	3,250	7,550
5.56 Utilities	-	-	-	288,384	288,384	303,304
Total Function 5	378,533	94,651	473,184	908,061	1,381,245	1,405,709
7 Transportation and Housing	52,002	10,271	62,273	62,273	62,273	40,263
7.41 Transportation and Housing Administration		10,271	62,273	62,273	62,273	40,263
7.70 Student Transportation	12,754	3,877	16,631	404,554	421,185	432,991
Total Function 7	64,756	14,148	78,904	404,554	483,458	473,254
9 Debt Services	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,255,673	2,129,129	9,384,802	2,231,584	11,616,386	11,688,008

School District No. 81 (Fort Nelson)

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	2,834,568	2,650,346
Other	75,106	75,105
Other Revenue	142,175	183,489
Total Revenue	<u>3,051,849</u>	<u>2,908,940</u>
Expenses		
Instruction	1,803,030	1,685,097
Transportation and Housing	152,197	143,963
Services and Supplies	1,096,622	1,079,880
Total Expense	<u>3,051,849</u>	<u>2,908,940</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 81 (Fort Nelson)

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				122,953					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	64,624	37,272	7,592		68,000	4,900	9,106	155,054	201,333
Provincial Grants - Other			1,000	136,362					
Other	64,624	37,272			68,000	4,900	9,106	155,054	201,333
Less: Allocated to Revenue Recovered	64,624	37,272	3,700	138,475	68,000	4,900	9,106	155,054	201,333
Deferred Revenue, end of year	-	-	4,892	120,840	-	-	-	-	-
Revenues	64,624	37,272			68,000	4,900	9,106	155,054	201,333
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other	64,624	37,272	3,700	138,475	68,000	4,900	9,106	155,054	201,333
Other Revenue									
Expenses									
Salaries									
Teachers							2,208		137,236
Principals and Vice Principals									
Educational Assistants									
Support Staff		27,750						120,226	
Other Professionals					53,345				
Substitutes								380	
Employee Benefits		27,750			53,345		2,208	120,606	137,236
Services and Supplies	64,624	9,522			14,655	4,900	581	34,448	28,272
	64,624	37,272	3,700	138,475	68,000	4,900	6,317	155,054	35,825
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)

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

	Speech	TOTAL
	\$	\$
Deferred Revenue, beginning of year		680,958
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	75,106	2,286,697
Provincial Grants - Other		75,106
Other	75,106	137,362
		<u>2,499,165</u>
Less: Allocated to Revenue Recovered	75,106	3,051,849
		<u>2,542</u>
Deferred Revenue, end of year	-	<u>125,732</u>
Revenues		
Provincial Grants - Ministry of Education and Child Care		2,834,568
Provincial Grants - Other	75,106	75,106
Other Revenue	75,106	142,175
		<u>3,051,849</u>
Expenses		
Salaries		
Teachers		740,336
Principals and Vice Principals		312,194
Educational Assistants		8,896
Support Staff		147,976
Other Professionals	48,884	233,479
Substitutes		28,080
	48,884	<u>1,470,961</u>
Employee Benefits	12,700	332,069
Services and Supplies	13,522	1,248,819
	75,106	<u>3,051,849</u>
Net Revenue (Expense)	-	<u>-</u>

School District No. 81 (Fort Nelson)

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				
Provincial Grants				
Ministry of Education and Child Care	39,785		39,785	39,785
Amortization of Deferred Capital Revenue	521,944		521,944	525,147
Total Revenue	561,729	-	561,729	564,932
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	923,318		923,318	920,568
Debt Services				
Capital Loan Interest		1,511	1,511	1,725
Total Expense	923,318	1,511	924,829	922,293
Net Revenue (Expense)	(361,589)	(1,511)	(363,100)	(357,361)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	34,447		34,447	44,098
Capital Loan Payment		57,416	57,416	40,273
Total Net Transfers	34,447	57,416	91,863	84,371
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	95,583	(95,583)	-	
AFG paid to Loan	(39,678)	39,678	-	
Total Other Adjustments to Fund Balances	55,905	(55,905)	-	
Budgeted Surplus (Deficit), for the year	(271,237)	-	(271,237)	(272,990)