

Amended Annual Budget

School District No. 87 (Stikine)

June 30, 2026

School District No. 87 (Stikine)

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. 87 (STIKINE) (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. 87 (Stikine) 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 \$12,413,589 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 26th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2026;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 87 (Stikine) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 26th DAY OF FEBRUARY, 2026.



Secretary Treasurer

School District No. 87 (Stikine)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2026

Statement 2

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	176,625	177,000
Total Ministry Operating Grant Funded FTE's	176,625	177,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	8,608,397	7,927,978
Other	51,916	80,000
Federal Grants	80,556	12,100
Other Revenue	1,385,332	1,245,080
Rentals and Leases	216,200	207,200
Investment Income	300,725	285,000
Amortization of Deferred Capital Revenue	506,999	512,641
Total Revenue	11,150,125	10,269,999
Expenses		
Instruction	6,582,921	7,413,407
District Administration	1,470,614	1,317,347
Operations and Maintenance	2,996,552	2,490,322
Transportation and Housing	884,936	887,301
Total Expense	11,935,023	12,108,377
Net Revenue (Expense)	(784,898)	(1,838,378)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,429,114	1,971,315
Budgeted Surplus (Deficit), for the year	644,216	132,937
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	644,216	132,937
Budgeted Surplus (Deficit), for the year	644,216	132,937

School District No. 87 (Stikine)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2026

Statement 2

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,573,258	9,024,310
Operating - Tangible Capital Assets Purchased	75,000	265,750
Special Purpose Funds - Total Expense	1,886,261	2,303,613
Capital Fund - Total Expense	1,475,504	780,454
Capital Fund - Tangible Capital Assets Purchased from Local Capital	403,566	
Total Budget Bylaw Amount	12,413,589	12,374,127

Approved by the Board

Yvonne Tashiro

February 27/26
Date Signed

Signature of the Chairperson of the Board of Education

[Signature]

February 27/26
Date Signed

Signature of the Superintendent

[Signature]

February 27, 2026
Date Signed

Signature of the Secretary Treasurer

School District No. 87 (Stikine)

Statement 4

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	(784,898)	(1,838,378)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(75,000)	(265,750)
From Local Capital	(403,566)	
Total Acquisition of Tangible Capital Assets	(478,566)	(265,750)
Total Effect of change in Tangible Capital Assets	(478,566)	(265,750)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,263,464)	(2,104,128)

School District No. 87 (Stikine)

Schedule 1

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	2,400,175		8,748,632	11,148,807
Changes for the year				
Net Revenue (Expense) for the year	(1,354,114)		569,216	(784,898)
Interfund Transfers				
Tangible Capital Assets Purchased	(75,000)		75,000	-
Net Changes for the year	<u>(1,429,114)</u>	<u>-</u>	<u>644,216</u>	<u>(784,898)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>971,061</u>	<u>-</u>	<u>9,392,848</u>	<u>10,363,909</u>

School District No. 87 (Stikine)

Schedule 2

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	5,435,512	5,704,365
Federal Grants	12,100	12,100
Other Revenue	1,385,332	1,245,080
Rentals and Leases	216,200	207,200
Investment Income	170,000	150,000
Total Revenue	7,219,144	7,318,745
Expenses		
Instruction	4,945,491	5,433,055
District Administration	1,276,811	1,110,269
Operations and Maintenance	1,476,441	1,604,106
Transportation and Housing	874,515	876,880
Total Expense	8,573,258	9,024,310
Net Revenue (Expense)	(1,354,114)	(1,705,565)
Budgeted Prior Year Surplus Appropriation	1,429,114	1,971,315
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(75,000)	(265,750)
Total Net Transfers	(75,000)	(265,750)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 87 (Stikine)

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	6,637,634	6,763,698
ISC/LEA Recovery	(1,382,332)	(1,242,080)
Other Ministry of Education and Child Care Grants		
Pay Equity	124,935	124,935
Student Transportation Fund	51,181	51,181
Support Staff Benefits Grant		2,537
FSA Scorer Grant	4,094	4,094
Total Provincial Grants - Ministry of Education and Child Care	5,435,512	5,704,365
Federal Grants	12,100	12,100
Other Revenues		
Funding from First Nations	1,382,332	1,242,080
Miscellaneous		
Miscellaneous	3,000	3,000
Total Other Revenue	1,385,332	1,245,080
Rentals and Leases	216,200	207,200
Investment Income	170,000	150,000
Total Operating Revenue	7,219,144	7,318,745

School District No. 87 (Stikine)

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	1,873,370	2,016,592
Principals and Vice Principals	980,459	1,073,738
Educational Assistants	171,287	236,105
Support Staff	618,410	740,074
Other Professionals	836,661	713,918
Substitutes	259,189	96,000
Total Salaries	4,739,376	4,876,427
Employee Benefits	1,013,435	1,050,330
Total Salaries and Benefits	5,752,811	5,926,757
Services and Supplies		
Services	829,208	1,076,552
Student Transportation	654,572	675,182
Professional Development and Travel	416,401	511,550
Rentals and Leases		-
Dues and Fees	18,404	11,200
Insurance	39,318	25,700
Supplies	495,085	490,049
Utilities	367,459	307,320
Total Services and Supplies	2,820,447	3,097,553
Total Operating Expense	8,573,258	9,024,310

School District No. 87 (Stikine)

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	1,707,936	588,314				90,000	2,386,250
1 07 Library Services						4,212	4,212
1 08 Counselling	57,637						57,637
1 10 Inclusive Education	28,198	108,630	117,126		17,759	54,176	325,889
1 31 Indigenous Education	79,599	102,202	54,161				235,962
1 41 School Administration		181,313		79,772		4,483	265,568
Total Function 1	1,873,370	980,459	171,287	79,772	17,759	152,871	3,275,518
4 District Administration							
4 11 Educational Administration					287,060		287,060
4 40 School District Governance					98,194		98,194
4 41 Business Administration				72,512	230,857		303,369
Total Function 4	-	-	-	72,512	616,111	-	688,623
5 Operations and Maintenance							
5 41 Operations and Maintenance Administration					128,729		128,729
5 50 Maintenance Operations				426,775		106,318	533,093
5 52 Maintenance of Grounds							-
5 56 Utilities							-
Total Function 5	-	-	-	426,775	128,729	106,318	661,822
7 Transportation and Housing							
7 41 Transportation and Housing Administration					20,960		20,960
7 70 Student Transportation					30,856		30,856
7 73 Housing				39,351	22,246		61,597
Total Function 7	-	-	-	39,351	74,062	-	113,413
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	1,873,370	980,459	171,287	618,410	836,661	259,189	4,739,376

School District No. 87 (Stikine)
 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
	\$	\$	\$	\$	\$	\$
I Instruction						
1.02 Regular Instruction	2,386,250	558,283	2,944,533	573,064	3,517,597	3,649,413
1.07 Library Services	4,212	239	4,451	15,500	19,951	23,000
1.08 Counselling	57,637	11,903	69,540	1,500	71,040	79,316
1.10 Inclusive Education	325,889	30,957	356,846	67,155	424,001	638,506
1.31 Indigenous Education	235,962	54,364	290,326	180,700	471,026	611,452
1.41 School Administration	265,568	57,352	322,920	118,956	441,876	431,368
Total Function 1	3,275,518	713,098	3,988,616	956,875	4,945,491	5,433,055
4 District Administration						
4.11 Educational Administration	287,060	63,832	350,892	126,385	477,277	415,137
4.40 School District Governance	98,194	6,115	104,309	129,327	233,636	180,161
4.41 Business Administration	303,369	69,712	373,081	192,817	565,898	514,971
Total Function 4	688,623	139,659	828,282	448,529	1,276,811	1,110,269
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	128,729	28,626	157,355	113,604	270,959	262,460
5.50 Maintenance Operations	533,093	110,341	643,434	248,627	892,061	1,030,126
5.52 Maintenance of Grounds	-	-	-	46,000	46,000	69,700
5.56 Utilities	-	-	-	267,421	267,421	241,820
Total Function 5	661,822	138,967	800,789	675,652	1,476,441	1,604,106
7 Transportation and Housing						
7.41 Transportation and Housing Administration	20,960	4,155	25,115	-	25,115	23,667
7.70 Student Transportation	30,856	6,495	37,351	581,572	618,923	675,182
7.73 Housing	61,597	11,061	72,658	157,819	230,477	178,031
Total Function 7	113,413	21,711	135,124	739,391	874,515	876,880
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	4,739,376	1,013,435	5,752,811	2,820,447	8,573,258	9,024,310

School District No. 87 (Stikine)

Schedule 3

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,765,889	2,223,613
Other	51,916	80,000
Federal Grants	68,456	
Total Revenue	1,886,261	2,303,613
Expenses		
Instruction	1,637,430	1,980,352
District Administration	193,803	207,078
Operations and Maintenance	44,607	105,762
Transportation and Housing	10,421	10,421
Total Expense	1,886,261	2,303,613
Budgeted Surplus (Deficit), for the year	-	-

School District No. 87 (Stikine)

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

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Ready, Sci, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	20,017	14,116	140,660	50,573	1,544,947				241,875
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	60,762	23,381							
Provincial Grants - Other				9,800	606,403	7,169	461,641	10,421	57,000
Other			68,453						
	60,762	23,381	68,453	9,800	606,403	7,169	461,641	10,421	57,000
Less: Allocated to Revenue	44,607	23,460	68,456	8,000	670,332	7,169	461,641	10,421	132,857
Deferred Revenue, end of year	36,172	14,037	140,657	52,373	1,481,018	-	-	-	166,018
Revenues									
Provincial Grants - Ministry of Education and Child Care	44,607	23,460		8,000	670,332	7,169	461,641	10,421	132,857
Provincial Grants - Other									
Federal Grants			68,456						
	44,607	23,460	68,456	8,000	670,332	7,169	461,641	10,421	132,857
Expenses									
Salaries									
Teachers							384,022		
Principals and Vice Principals					72,964				83,329
Educational Assistants		19,721			149,428				
Support Staff	22,956				23,988				
Other Professionals	6,489				54,361				
Substitutes					1,000	5,985			
	29,445	19,721	-	-	301,741	5,985	384,022	-	83,329
Employee Benefits	4,991	3,739			93,066		77,619		19,471
Services and Supplies	10,171		68,456	8,000	275,525	1,184		10,421	30,057
	44,607	23,460	68,456	8,000	670,332	7,169	461,641	10,421	132,857
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 87 (Stikine)

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

	Feeding Futures Fund	Professional Learning Grant	National School Food Program	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	375,000	247,553	4,241	2,638,982
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				84,143
Provincial Grants - Other	350,000		78,830	1,581,264
Other				68,453
	350,000	-	78,830	1,733,860
Less: Allocated to Revenue	407,402	-	51,916	1,886,261
Deferred Revenue, end of year	317,598	247,553	31,155	2,486,581
Revenues				
Provincial Grants - Ministry of Education and Child Care	407,402			1,765,889
Provincial Grants - Other			51,916	51,916
Federal Grants				68,456
	407,402	-	51,916	1,886,261
Expenses				
Salaries				
Teachers				384,022
Principals and Vice Principals				156,293
Educational Assistants				169,149
Support Staff				46,944
Other Professionals	82,342			143,192
Substitutes				6,985
	82,342	-	-	906,585
Employee Benefits	16,795			215,681
Services and Supplies	308,265		51,916	763,995
	407,402	-	51,916	1,886,261
Net Revenue (Expense)	-	-	-	-

School District No. 87 (Stikine)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2026

Schedule 4

	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	1,406,996		1,406,996	
Investment Income		130,725	130,725	135,000
Amortization of Deferred Capital Revenue	506,999		506,999	512,641
Total Revenue	1,913,995	130,725	2,044,720	647,641
Expenses				
Operations and Maintenance	1,475,504		1,475,504	780,454
Total Expense	1,475,504	-	1,475,504	780,454
Net Revenue (Expense)	438,491	130,725	569,216	(132,813)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	75,000		75,000	265,750
Total Net Transfers	75,000	-	75,000	265,750
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	403,566	(403,566)	-	
Total Other Adjustments to Fund Balances	403,566	(403,566)	-	
Budgeted Surplus (Deficit), for the year	917,057	(272,841)	644,216	132,937