

Amended Annual Budget

School District No. 19 (Revelstoke)

June 30, 2026

School District No. 19 (Revelstoke)

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. 19 (REVELSTOKE) (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. 19 (Revelstoke) 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 \$22,028,323 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 10th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 10th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th 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. 19 (Revelstoke) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 10th DAY OF FEBRUARY, 2026.



Secretary Treasurer

School District No. 19 (Revelstoke)

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	1,106,063	1,080,000
Other	4,000	4,000
Total Ministry Operating Grant Funded FTE's	<u>1,110,063</u>	<u>1,084,000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	18,023,596	17,643,273
Other	50,000	70,000
Other Revenue	800,376	806,617
Rentals and Leases	254,727	245,896
Investment Income	160,000	175,000
Amortization of Deferred Capital Revenue	2,084,809	2,053,295
Total Revenue	<u>21,373,508</u>	<u>20,994,081</u>
Expenses		
Instruction	15,869,723	15,563,271
District Administration	1,151,390	1,059,657
Operations and Maintenance	4,410,288	4,328,361
Transportation and Housing	461,537	427,170
Total Expense	<u>21,892,938</u>	<u>21,378,459</u>
Net Revenue (Expense)	<u>(519,430)</u>	<u>(384,378)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	458,963	270,098
Budgeted Surplus (Deficit), for the year	<u>(60,467)</u>	<u>(114,280)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(60,467)	(114,280)
Budgeted Surplus (Deficit), for the year	<u>(60,467)</u>	<u>(114,280)</u>

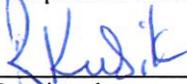
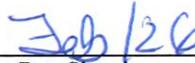
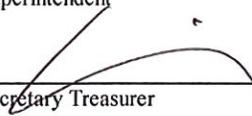
School District No. 19 (Revelstoke)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	17,587,817	17,095,511
Operating - Tangible Capital Assets Purchased	75,000	40,000
Special Purpose Funds - Total Expense	1,734,460	1,795,373
Special Purpose Funds - Tangible Capital Assets Purchased	60,385	
Capital Fund - Total Expense	2,570,661	2,487,575
Total Budget Bylaw Amount	22,028,323	21,418,459

Approved by the Board

 _____ Signature of the Chairperson of the Board of Education	 _____ Date Signed
 _____ Signature of the Superintendent	 _____ Date Signed
 _____ Signature of the Secretary Treasurer	 _____ Date Signed

School District No. 19 (Revelstoke)
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>(519,430)</u>	<u>(384,378)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(135,385)</u>	<u>(40,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(135,385)</u>	<u>(40,000)</u>
Amortization of Tangible Capital Assets	<u>2,330,661</u>	<u>2,257,575</u>
Total Effect of change in Tangible Capital Assets	<u>2,195,276</u>	<u>2,217,575</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1,675,846</u></u>	<u><u>1,833,197</u></u>

School District No. 19 (Revelstoke)

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	1,565,627		4,756,373	6,322,000
Changes for the year				
Net Revenue (Expense) for the year	(358,963)	60,385	(220,852)	(519,430)
Interfund Transfers				
Tangible Capital Assets Purchased	(75,000)	(60,385)	135,385	-
Local Capital	(25,000)		25,000	-
Net Changes for the year	(458,963)	-	(60,467)	(519,430)
Budgeted Accumulated Surplus (Deficit), end of year	1,106,664	-	4,695,906	5,802,570

School District No. 19 (Revelstoke)

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	15,988,751	15,642,900
Other	50,000	45,000
Other Revenue	800,376	806,617
Rentals and Leases	254,727	245,896
Investment Income	135,000	150,000
Total Revenue	<u>17,228,854</u>	<u>16,890,413</u>
Expenses		
Instruction	14,281,384	13,916,019
District Administration	1,075,269	983,536
Operations and Maintenance	1,886,743	1,841,560
Transportation and Housing	344,421	354,396
Total Expense	<u>17,587,817</u>	<u>17,095,511</u>
Net Revenue (Expense)	<u>(358,963)</u>	<u>(205,098)</u>
Budgeted Prior Year Surplus Appropriation	<u>458,963</u>	<u>270,098</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(75,000)	(40,000)
Local Capital	(25,000)	(25,000)
Total Net Transfers	<u>(100,000)</u>	<u>(65,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 19 (Revelstoke)

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	15,914,052	15,889,327
Other Ministry of Education and Child Care Grants		
Pay Equity	101,498	101,498
Student Transportation Fund	49,847	49,847
Support Staff Benefits Grant		12,429
FSA Scorer Grant	4,094	4,094
February 2026 Projections in Error	(80,740)	(80,740)
Adjustment for Revised Enrolment - reduction of 35 students		(333,555)
Total Provincial Grants - Ministry of Education and Child Care	<u>15,988,751</u>	<u>15,642,900</u>
Provincial Grants - Other	<u>50,000</u>	<u>45,000</u>
Other Revenues		
Other School District/Education Authorities	510,476	516,717
Miscellaneous		
Miscellaneous	5,000	5,000
Art Starts	5,400	5,400
School Generated Revenue	275,000	275,000
Band Instrument Rental	4,500	4,500
Total Other Revenue	<u>800,376</u>	<u>806,617</u>
Rentals and Leases	<u>254,727</u>	<u>245,896</u>
Investment Income	<u>135,000</u>	<u>150,000</u>
Total Operating Revenue	<u><u>17,228,854</u></u>	<u><u>16,890,413</u></u>

School District No. 19 (Revelstoke)

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

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	6,986,945	6,852,801
Principals and Vice Principals	1,012,342	1,057,231
Educational Assistants	1,162,396	1,075,507
Support Staff	1,203,839	1,164,797
Other Professionals	745,508	747,086
Substitutes	592,500	612,500
Total Salaries	<u>11,703,530</u>	<u>11,509,922</u>
Employee Benefits	<u>3,405,059</u>	<u>3,266,846</u>
Total Salaries and Benefits	<u>15,108,589</u>	<u>14,776,768</u>
Services and Supplies		
Services	831,866	742,738
Student Transportation	60,720	60,960
Professional Development and Travel	185,921	178,321
Rentals and Leases	2,400	2,400
Dues and Fees	70,587	70,587
Insurance	78,646	78,646
Supplies	753,948	705,251
Utilities	495,140	479,840
Total Services and Supplies	<u>2,479,228</u>	<u>2,318,743</u>
Total Operating Expense	<u>17,587,817</u>	<u>17,095,511</u>

School District No. 19 (Revelstoke)

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	5,133,848	266,161		40,408	61,844	471,700	5,973,961
1.03 Career Programs	209,157						209,157
1.07 Library Services	279,945	21,798		79,745		1,300	382,788
1.08 Counseling	110,568			2,660			113,228
1.10 Inclusive Education	1,170,102	226,738	1,162,396	18,681	109,520	42,000	2,729,437
1.30 English Language Learning	54,733						54,733
1.31 Indigenous Education	28,592	454,049		91,192			119,784
1.41 School Administration		968,746	1,162,396	205,452	171,364	19,000	678,501
Total Function 1	6,986,945	968,746	1,162,396	438,138	171,364	534,000	10,261,589
4 District Administration							
4.11 Educational Administration				9,341	200,138		209,479
4.40 School District Governance					88,549		88,549
4.41 Business Administration				104,385	125,073	500	229,958
Total Function 4	-	-	-	113,726	413,760	500	527,986
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		43,596			115,561		159,157
5.50 Maintenance Operations				529,202		32,000	561,202
5.52 Maintenance of Grounds				34,043		11,000	45,043
5.56 Utilities							-
Total Function 5	-	43,596	-	563,245	115,561	43,000	765,402
7 Transportation and Housing							
7.41 Transportation and Housing Administration					44,823		44,823
7.70 Student Transportation				88,730		15,000	103,730
Total Function 7	-	-	-	88,730	44,823	15,000	148,553
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,986,945	1,012,342	1,162,396	1,203,839	745,508	592,500	11,703,530

School District No. 19 (Revelstoke)

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	5,973,961	1,707,741	7,681,702	712,033	8,393,735	8,282,379
1.03 Career Programs	209,157	55,440	264,597	29,765	294,362	294,362
1.07 Library Services	382,788	117,896	500,684	21,200	521,884	497,144
1.08 Counselling	113,228	29,967	143,195		143,195	143,195
1.10 Inclusive Education	2,729,437	867,974	3,597,411	82,955	3,680,366	3,442,448
1.30 English Language Learning	54,733	14,452	69,185		69,185	100,000
1.31 Indigenous Education	119,784	49,027	168,811	18,072	186,883	154,133
1.41 School Administration	678,501	192,969	871,470	120,304	991,774	1,002,358
Total Function 1	10,261,589	3,035,466	13,297,055	984,329	14,281,384	13,916,019
4 District Administration						
4.11 Educational Administration	209,479	47,028	256,507	70,040	326,547	293,411
4.40 School District Governance	88,549	11,037	99,586	170,813	270,399	216,304
4.41 Business Administration	229,958	40,167	270,125	208,198	478,323	473,821
Total Function 4	527,986	98,232	626,218	449,051	1,075,269	983,536
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	159,157	40,167	199,324	55,861	255,185	255,166
5.50 Maintenance Operations	561,202	174,807	736,009	234,132	970,141	942,784
5.52 Maintenance of Grounds	45,043	9,634	54,677	111,600	166,277	163,770
5.56 Utilities	-	-	-	495,140	495,140	479,840
Total Function 5	765,402	224,608	990,010	896,733	1,886,743	1,841,560
7 Transportation and Housing						
7.41 Transportation and Housing Administration	44,823	10,802	55,625	2,315	57,940	57,934
7.70 Student Transportation	103,730	35,951	139,681	146,800	286,481	296,462
Total Function 7	148,553	46,753	195,306	149,115	344,421	354,396
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	11,703,530	3,405,059	15,108,589	2,479,228	17,587,817	17,095,511

School District No. 19 (Revelstoke)

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	1,794,845	1,770,373
Other		25,000
Total Revenue	<u>1,794,845</u>	<u>1,795,373</u>
Expenses		
Instruction	1,588,339	1,647,252
District Administration	76,121	76,121
Operations and Maintenance	70,000	72,000
Total Expense	<u>1,734,460</u>	<u>1,795,373</u>
Net Revenue (Expense)	<u>60,385</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(60,385)	-
Total Net Transfers	<u>(60,385)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 19 (Revelstoke)

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

	Annual Facility Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	25,691	-	43,297	14,954	-	57,294	-	-
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	65,380	54,927	34,000	7,350	10,489	118,513	555,764	33,150
Provincial Grants - Other	65,380	54,927	34,000	7,350	10,489	118,513	555,764	33,150
Less: Allocated to Revenue	70,000	54,927	46,659	7,350	10,489	119,500	555,764	33,150
Deferred Revenue, end of year	21,071	-	30,638	14,954	-	56,307	-	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	70,000	54,927	46,659	7,350	10,489	119,500	555,764	33,150
Expenses								
Salaries								
Teachers								
Principals and Vice Principals					7,940	13,119	452,518	
Educational Assistants						60,394		
Support Staff		41,241	31,715					
Other Professionals								
Substitutes								
Employee Benefits								
Services and Supplies	70,000	13,686	9,944	7,350	2,549	26,560	103,246	5,293
	70,000	54,927	46,659	7,350	10,489	119,500	555,764	33,150
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers								
Tangible Capital Assets Purchased								
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 19 (Revelstoke)

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

	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	National School Food Program	District Early Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	17,163	31,495	111,891	9,728	-	137,883	234,442	19,675	8,996
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	57,000	-	-	-	175,000	350,000	-	40,710	-
Provincial Grants - Other	57,000	-	-	-	175,000	350,000	-	40,710	-
Less: Allocated to Revenue	57,000	10,000	40,000	3,500	175,000	360,000	105,000	60,385	-
Deferred Revenue, end of year	17,163	21,495	71,891	6,228	-	127,883	129,442	-	8,996
Revenues									
Provincial Grants - Ministry of Education and Child Care	57,000	10,000	40,000	3,500	175,000	360,000	105,000	60,385	-
Expenses	57,000	10,000	40,000	3,500	175,000	360,000	105,000	60,385	-
Salaries									
Teachers	33,247								
Principals and Vice Principals					137,040	47,174	65,270		
Educational Assistants									
Support Staff						7,706			
Other Professionals									
Substitutes									
Employee Benefits	15,253				32,942	14,623	16,471		
Services and Supplies	8,500	10,000	40,000	3,500	5,018	290,497	23,259		
	57,000	10,000	40,000	3,500	175,000	360,000	105,000		
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	54,880	65,270	60,385	-
Interfund Transfers									
Tangible Capital Assets Purchased								(60,385)	
Net Revenue (Expense)	-	-	-	-	-	-	-	(60,385)	-

School District No. 19 (Revelstoke)

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

	Columbia Basin Trust	TOTAL
	\$	\$
Deferred Revenue, beginning of year	87,603	800,112
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	5,000	1,578,404
Provincial Grants - Other	5,000	5,000
	<u>10,000</u>	<u>1,583,404</u>
Less: Allocated to Revenue	10,000	1,794,845
Deferred Revenue, end of year	<u>82,603</u>	<u>588,671</u>
Revenues		
Provincial Grants - Ministry of Education and Child Care	10,000	1,794,845
Expenses		
Salaries		
Teachers		506,824
Principals and Vice Principals		309,878
Educational Assistants		41,241
Support Staff		39,421
Other Professionals		14,980
Substitutes		62,857
	<u>-</u>	<u>975,201</u>
Employee Benefits		257,213
Services and Supplies	10,000	502,046
	<u>10,000</u>	<u>1,734,460</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>60,385</u>
Interfund Transfers		
Tangible Capital Assets Purchased		(60,385)
	<u>-</u>	<u>(60,385)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 19 (Revelstoke)
 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	240,000		240,000	230,000
Investment Income		25,000	25,000	25,000
Amortization of Deferred Capital Revenue	2,084,809		2,084,809	2,053,295
Total Revenue	2,324,809	25,000	2,349,809	2,308,295
Expenses				
Operations and Maintenance	240,000		240,000	230,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,213,545		2,213,545	2,184,801
Transportation and Housing	117,116		117,116	72,774
Total Expense	2,570,661	-	2,570,661	2,487,575
Net Revenue (Expense)	(245,852)	25,000	(220,852)	(179,280)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	135,385		135,385	40,000
Local Capital		25,000	25,000	25,000
Total Net Transfers	135,385	25,000	160,385	65,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(110,467)	50,000	(60,467)	(114,280)