

Amended Annual Budget

School District No. 71 (Comox Valley)

June 30, 2026

School District No. 71 (Comox Valley)

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. 71 (COMOX VALLEY) (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. 71 (Comox Valley) 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 \$174,763,661 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 27th DAY OF JANUARY, 2026;

READ A SECOND TIME THE 27th DAY OF JANUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF JANUARY, 2026;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 71 (Comox Valley) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 27th DAY OF JANUARY, 2026.



Secretary Treasurer

School District No. 71 (Comox Valley)

Statement 2

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	11,717,313	11,425,000
Adult	74,438	60,000
Total Ministry Operating Grant Funded FTE's	11,791,750	11,485,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	151,420,695	146,250,342
Other	299,000	197,600
Tuition	3,229,000	3,326,500
Other Revenue	3,942,855	3,658,464
Rentals and Leases	170,000	170,000
Investment Income	661,752	662,255
Amortization of Deferred Capital Revenue	6,650,647	6,775,337
Total Revenue	166,373,949	161,040,498
Expenses		
Instruction	135,808,258	127,620,856
District Administration	7,064,881	6,319,974
Operations and Maintenance	25,598,592	25,198,503
Transportation and Housing	3,283,757	3,195,146
Total Expense	171,755,488	162,334,479
Net Revenue (Expense)	(5,381,539)	(1,293,981)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,860,269	207,813
Budgeted Surplus (Deficit), for the year	(521,270)	(1,086,168)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(521,270)	(1,086,168)
Budgeted Surplus (Deficit), for the year	(521,270)	(1,086,168)

School District No. 71 (Comox Valley)

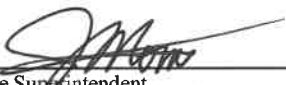
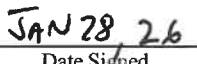
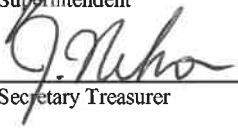
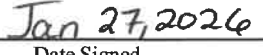
Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	139,537,355	131,897,524
Operating - Tangible Capital Assets Purchased	375,000	375,000
Special Purpose Funds - Total Expense	22,456,614	20,690,848
Capital Fund - Total Expense	9,761,519	9,746,107
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,633,173	2,219,388
Total Budget Bylaw Amount	174,763,661	164,928,867

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. 71 (Comox Valley)

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	(5,381,539)	(1,293,981)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(375,000)	(375,000)
From Local Capital	(2,633,173)	(2,219,388)
From Deferred Capital Revenue	(25,669,221)	(32,032,345)
Total Acquisition of Tangible Capital Assets	(28,677,394)	(34,626,733)
Amortization of Tangible Capital Assets	9,761,519	9,746,107
Total Effect of change in Tangible Capital Assets	(18,915,875)	(24,880,626)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(24,297,414)	(26,174,607)

School District No. 71 (Comox Valley)

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	9,163,090	-	37,471,858	46,634,948
Changes for the year				
Net Revenue (Expense) for the year	(2,310,269)		(3,071,270)	(5,381,539)
Interfund Transfers				
Tangible Capital Assets Purchased	(375,000)		375,000	-
Local Capital	(2,175,000)		2,175,000	-
Net Changes for the year	<u>(4,860,269)</u>	-	<u>(521,270)</u>	<u>(5,381,539)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>4,302,821</u>	-	<u>36,950,588</u>	<u>41,253,409</u>

School District No. 71 (Comox Valley)

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	132,277,381	128,669,494
Other	189,000	197,600
Tuition	3,229,000	3,326,500
Other Revenue	761,705	571,117
Rentals and Leases	170,000	170,000
Investment Income	600,000	600,000
Total Revenue	137,227,086	133,534,711
Expenses		
Instruction	113,769,758	107,289,777
District Administration	7,064,881	6,319,974
Operations and Maintenance	15,486,579	15,101,902
Transportation and Housing	3,216,137	3,185,871
Total Expense	139,537,355	131,897,524
Net Revenue (Expense)	(2,310,269)	1,637,187
Budgeted Prior Year Surplus Appropriation	4,860,269	207,813
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(375,000)	(375,000)
Local Capital	(2,175,000)	(1,470,000)
Total Net Transfers	(2,550,000)	(1,845,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 71 (Comox Valley)

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	131,032,388	127,245,619
ISC/LEA Recovery	(211,705)	(136,117)
Other Ministry of Education and Child Care Grants		
Pay Equity	451,831	451,831
Funding for Graduated Adults	115,223	115,223
Student Transportation Fund	421,375	421,375
Support Staff Benefits Grant		114,269
FSA Scorer Grant	15,214	15,214
Labour Settlement Funding		-
Integrated Child and Youth Teams	453,055	442,080
Total Provincial Grants - Ministry of Education and Child Care	132,277,381	128,669,494
Provincial Grants - Other	189,000	197,600
Tuition		
International and Out of Province Students	3,229,000	3,326,500
Total Tuition	3,229,000	3,326,500
Other Revenues		
Funding from First Nations	211,705	136,117
Miscellaneous		
Instructional Cafeteria	160,000	160,000
Miscellaneous	390,000	275,000
Total Other Revenue	761,705	571,117
Rentals and Leases	170,000	170,000
Investment Income	600,000	600,000
Total Operating Revenue	137,227,086	133,534,711

School District No. 71 (Comox Valley)

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	55,593,754	53,560,228
Principals and Vice Principals	7,208,209	7,215,735
Educational Assistants	9,524,821	8,548,248
Support Staff	12,356,551	12,089,412
Other Professionals	5,292,233	5,101,372
Substitutes	5,434,850	4,475,957
Total Salaries	95,410,418	90,990,952
Employee Benefits	24,631,537	23,444,452
Total Salaries and Benefits	120,041,955	114,435,404
Services and Supplies		
Services	5,348,860	4,441,208
Student Transportation	3,190,158	3,159,892
Professional Development and Travel	1,140,634	1,116,677
Rentals and Leases	276,000	230,000
Dues and Fees	110,000	110,000
Insurance	270,300	270,300
Supplies	6,760,448	5,735,043
Utilities	2,399,000	2,399,000
Total Services and Supplies	19,495,400	17,462,120
Total Operating Expense	139,537,355	131,897,524

School District No. 71 (Comox Valley)

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	45,344,904	1,428,353		106,215		3,585,508	50,464,980
1.03 Career Programs	748,700		52,129	234,368		17,500	1,052,697
1.07 Library Services	384,560			887,149		91,670	1,363,379
1.08 Counselling	1,991,616			105,612	332,175	15,759	2,445,162
1.10 Inclusive Education	5,203,704	313,125	8,031,356	415,393	340,810	593,129	14,897,517
1.20 Early Learning and Child Care				43,962		6,224	50,186
1.30 English Language Learning	354,200			40,615			394,815
1.31 Indigenous Education	483,230	220,056	1,441,336	235,437	151,053	500	2,531,612
1.41 School Administration		5,049,253		2,410,521		746,710	8,206,484
1.62 International and Out of Province Students	1,082,840	169,311		174,847	258,746	45,000	1,730,744
1.64 Other				186,466			186,466
Total Function 1	55,593,754	7,180,098	9,524,821	4,840,585	1,082,784	5,102,000	83,324,042
4 District Administration							
4.11 Educational Administration				28,155	1,306,757		1,334,912
4.20 Early Learning and Child Care		28,111					28,111
4.40 School District Governance					294,732		294,732
4.41 Business Administration				513,550	1,751,013	7,500	2,272,063
Total Function 4	-	28,111	-	541,705	3,352,502	7,500	3,929,818
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				25,274	841,944		867,218
5.50 Maintenance Operations				6,332,761		325,350	6,658,111
5.52 Maintenance of Grounds				616,226			616,226
5.56 Utilities							-
Total Function 5	-	-	-	6,974,261	841,944	325,350	8,141,555
7 Transportation and Housing							
7.41 Transportation and Housing Administration					15,003		15,003
7.70 Student Transportation							-
Total Function 7	-	-	-	-	15,003	-	15,003
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	55,593,754	7,208,209	9,524,821	12,356,551	5,292,233	5,434,850	95,410,418

School District No. 71 (Comox Valley)

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	50,464,980	13,106,107	63,571,087	4,451,206	68,022,293	63,894,413
1.03 Career Programs	1,052,697	274,778	1,327,475	334,200	1,661,675	1,663,749
1.07 Library Services	1,363,379	343,353	1,706,732	393,751	2,100,483	2,042,634
1.08 Counselling	2,445,162	654,277	3,099,439	126,324	3,225,763	3,170,909
1.10 Inclusive Education	14,897,517	3,854,661	18,752,178	944,061	19,696,239	18,268,947
1.20 Early Learning and Child Care	50,186	13,551	63,737	17,793	81,530	148,728
1.30 English Language Learning	394,815	106,600	501,415	-	501,415	495,817
1.31 Indigenous Education	2,531,612	641,045	3,172,657	563,808	3,736,465	3,187,990
1.41 School Administration	8,206,484	1,984,278	10,190,762	1,171,141	11,361,903	11,013,901
1.62 International and Out of Province Students	1,730,744	453,011	2,183,755	754,125	2,937,880	2,924,780
1.64 Other	186,466	50,346	236,812	207,300	444,112	477,909
Total Function 1	83,324,042	21,482,007	104,806,049	8,963,709	113,769,758	107,289,777
4 District Administration						
4.11 Educational Administration	1,334,912	353,893	1,688,805	476,346	2,165,151	1,962,992
4.20 Early Learning and Child Care	28,111	7,449	35,560	11,250	46,810	47,560
4.40 School District Governance	294,732	78,104	372,836	247,069	619,905	599,982
4.41 Business Administration	2,272,063	602,002	2,874,065	1,358,950	4,233,015	3,709,440
Total Function 4	3,929,818	1,041,448	4,971,266	2,093,615	7,064,881	6,319,974
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	867,218	229,939	1,097,157	541,986	1,639,143	1,570,960
5.50 Maintenance Operations	6,658,111	1,722,786	8,380,897	2,054,932	10,435,829	10,165,372
5.52 Maintenance of Grounds	616,226	151,381	767,607	245,000	1,012,607	966,570
5.56 Utilities	-	-	-	2,399,000	2,399,000	2,399,000
Total Function 5	8,141,555	2,104,106	10,245,661	5,240,918	15,486,579	15,101,902
7 Transportation and Housing						
7.41 Transportation and Housing Administration	15,003	3,976	18,979	7,000	25,979	25,979
7.70 Student Transportation	-	-	-	3,190,158	3,190,158	3,159,892
Total Function 7	15,003	3,976	18,979	3,197,158	3,216,137	3,185,871
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	95,410,418	24,631,537	120,041,955	19,495,400	139,537,355	131,897,524

School District No. 71 (Comox Valley)

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	19,143,314	17,580,848
Other	110,000	-
Other Revenue	3,181,150	3,087,347
Investment Income	22,150	22,653
Total Revenue	22,456,614	20,690,848
Expenses		
Instruction	22,038,500	20,331,079
Operations and Maintenance	350,494	350,494
Transportation and Housing	67,620	9,275
Total Expense	22,456,614	20,690,848
Budgeted Surplus (Deficit), for the year	-	-

School District No. 71 (Comox Valley)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	Community LINK
	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year		14,766	819,527	996,301			3,000	69,525
Add:								
Restricted Grants	350,494	439,866			170,000	39,200	324,904	627,949
Provincial Grants - Ministry of Education and Child Care								
Provincial Grants - Other			49,000	3,000,000				
Other			21,510					
Investment Income								
	350,494	439,866	70,510	3,000,000	170,000	39,200	324,904	627,949
	350,494	454,632	86,300	3,000,000	170,000	39,200	327,904	697,474
Less: Allocated to Revenue Recovered	-	-	803,737	996,301	-	-	-	-
Deferred Revenue, end of year								
Revenues								
Provincial Grants - Ministry of Education and Child Care	350,494	454,632			170,000	39,200	327,904	697,474
Provincial Grants - Other								
Other Revenue			64,790	3,000,000				
Investment Income			21,510					
	350,494	454,632	86,300	3,000,000	170,000	39,200	327,904	697,474
Expenses								
Salaries								
Teachers							40,566	
Principals and Vice Principals							27,222	
Educational Assistants							75,018	
Support Staff	252,492	357,978			133,858	30,866		341,054
Other Professionals								
Substitutes							21,667	
	252,492	357,978	-	-	133,858	30,866	164,473	341,054
Employee Benefits	68,173	96,654			36,142	8,334	32,888	92,085
Services and Supplies	29,829		86,300	3,000,000			130,543	264,335
	350,494	454,632	86,300	3,000,000	170,000	39,200	327,904	697,474
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund					67,187			

Version: 3456-2711-9728

January 27, 2026 8:45

School District No. 71 (Comox Valley)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Provincial Grants - Other
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Additional Expenses funded by, and reported in, the Operating Fund

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	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	Student & Family Affordability	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			163,160	9,275	71,527	35,025	125,971	
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	1,678,702	12,426,109	201,510	58,345	51,000	-	-	175,000
Provincial Grants - Other								
Other								
Investment Income								
Less: Allocated to Revenue								
Recovered								
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	1,678,702	12,426,109	201,510	67,620	122,527	35,025	125,971	175,000
Provincial Grants - Other								
Other Revenue								
Investment Income								
Expenses								
Salaries								
Teachers		9,459,670				8,496		138,370
Principals and Vice Principals	298,691							
Educational Assistants	617,140							
Support Staff	182,464							
Other Professionals								
Substitutes	224,693	332,523	158,669					
	1,322,988	9,792,193	158,669	-	-	8,496	-	138,370
Employee Benefits	355,714	2,633,916	42,841			2,294		36,630
Services and Supplies						24,235		
	1,678,702	12,426,109	201,510	67,620	122,527	35,025	125,971	175,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				18,079				25,414

School District No. 71 (Comox Valley)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

Schedule 3A

	Feeding Futures Fund	Professional Learning Grant	National School Food Program	Work Experience Enhancement	Professional Development	CVC/F Student Travel	BC Parks Foundation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	340,871	225,589	181,353	23,692	218,729	6,439		3,304,750
Add:								
Restricted Grants	1,159,491		340,150					18,042,720
Provincial Grants - Ministry of Education and Child Care							110,000	110,000
Provincial Grants - Other					99,033	36,000		3,184,033
Other						640		22,150
Investment Income	1,159,491	-	340,150	-	99,033	36,640	110,000	21,358,903
Less:								
Allocated to Revenue Recovered	1,500,362	225,589	521,503	23,692	75,000	42,000	110,000	22,456,614
Deferred Revenue, end of year	-	-	-	-	242,762	1,079	-	163,160
								2,043,879
Revenues								
Provincial Grants - Ministry of Education and Child Care	1,500,362	225,589	521,503	23,692				19,143,314
Provincial Grants - Other							110,000	110,000
Other Revenue					75,000	41,360		3,181,150
Investment Income	1,500,362	225,589	521,503	23,692	75,000	42,000	110,000	22,456,614
Expenses								
Salaries								
Teachers	40,094	109,520						9,658,346
Principals and Vice Principals								464,283
Educational Assistants								1,050,136
Support Staff	454,785			13,154				1,408,673
Other Professionals	81,000							81,000
Substitutes		61,500						799,052
	575,879	171,020	-	13,154	-	-	-	13,461,490
Employee Benefits	130,676	43,070		3,552				3,582,969
Services and Supplies	793,807	11,499	521,503	6,986	75,000	42,000	110,000	5,412,155
	1,500,362	225,589	521,503	23,692	75,000	42,000	110,000	22,456,614
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								110,680

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School District No. 71 (Comox Valley)

Schedule 4

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				
Investment Income		39,602	39,602	39,602
Amortization of Deferred Capital Revenue	6,650,647		6,650,647	6,775,337
Total Revenue	6,650,647	39,602	6,690,249	6,814,939
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,761,519		9,761,519	9,746,107
Total Expense	9,761,519	-	9,761,519	9,746,107
Net Revenue (Expense)	(3,110,872)	39,602	(3,071,270)	(2,931,168)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	375,000		375,000	375,000
Local Capital		2,175,000	2,175,000	1,470,000
Total Net Transfers	375,000	2,175,000	2,550,000	1,845,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,633,173	(2,633,173)	-	
Total Other Adjustments to Fund Balances	2,633,173	(2,633,173)	-	
Budgeted Surplus (Deficit), for the year	(102,699)	(418,571)	(521,270)	(1,086,168)