

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2026

School District No. 50 (Haida Gwaii)

June 30, 2026

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 50 (HAIDA GWAI) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 50 (Haida Gwaii) 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 \$19,973,608 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 13th DAY OF JUNE, 2025;

READ A SECOND TIME THE 17th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2025;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Annual Budget Bylaw 2025/2026, adopted by the Board the 17th DAY OF JUNE, 2025.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 501.000 | 503.313 |
| Total Ministry Operating Grant Funded FTE's | 501.000 | 503.313 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education and Child Care | 11,875,456 | 11,854,079 |
| Other | 130,964 | 130,964 |
| Other Revenue | 4,891,563 | 4,941,563 |
| Rentals and Leases | 46,000 | 46,000 |
| Investment Income | 50,000 | 56,400 |
| Amortization of Deferred Capital Revenue | 1,802,095 | 1,597,177 |
| Total Revenue | 18,796,078 | 18,626,183 |
| Expenses | | |
| Instruction | 12,940,318 | 13,133,740 |
| District Administration | 1,379,636 | 1,379,636 |
| Operations and Maintenance | 4,312,517 | 4,202,526 |
| Transportation and Housing | 691,137 | 759,875 |
| Total Expense | 19,323,608 | 19,475,777 |
| Net Revenue (Expense) | (527,530) | (849,594) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 337,017 | 668,059 |
| Budgeted Surplus (Deficit), for the year | (190,513) | (181,535) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (190,513) | (181,535) |
| Budgeted Surplus (Deficit), for the year | (190,513) | (181,535) |

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 13,579,791 | 13,999,825 |
| Special Purpose Funds - Total Expense | 3,751,209 | 3,697,240 |
| Capital Fund - Total Expense | 1,992,608 | 1,778,712 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 650,000 | 650,000 |
| Total Budget Bylaw Amount | 19,973,608 | 20,125,777 |

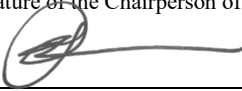
Approved by the Board



June 18, 2025

Signature of the Chairperson of the Board of Education

Date Signed



June 18, 2025

Signature of the Superintendent

Date Signed



June 18, 2025

Signature of the Secretary Treasurer

Date Signed

School District No. 50 (Haida Gwaii)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

| | 2026 Annual Budget \$ | 2025 Amended Annual Budget \$ |
|---|-----------------------------|-------------------------------------|
| Surplus (Deficit) for the year | (527,530) | (849,594) |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Local Capital | (650,000) | (650,000) |
| From Deferred Capital Revenue | (655,000) | (8,883,711) |
| Total Acquisition of Tangible Capital Assets | (1,305,000) | (9,533,711) |
| Amortization of Tangible Capital Assets | 1,992,608 | 1,778,712 |
| Total Effect of change in Tangible Capital Assets | 687,608 | (7,754,999) |
| | - | - |
| (Increase) Decrease in Net Financial Assets (Debt) | 160,078 | (8,604,593) |

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget \$ | 2025 Amended Annual Budget \$ |
|--|-----------------------------|-------------------------------------|
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 8,724,247 | 8,756,839 |
| Other | 130,964 | 130,964 |
| Other Revenue | 4,291,563 | 4,341,563 |
| Rentals and Leases | 46,000 | 46,000 |
| Investment Income | 50,000 | 56,400 |
| Total Revenue | 13,242,774 | 13,331,766 |
| Expenses | | |
| Instruction | 9,430,700 | 9,678,090 |
| District Administration | 1,379,636 | 1,379,636 |
| Operations and Maintenance | 2,278,529 | 2,384,454 |
| Transportation and Housing | 490,926 | 557,645 |
| Total Expense | 13,579,791 | 13,999,825 |
| Net Revenue (Expense) | (337,017) | (668,059) |
| Budgeted Prior Year Surplus Appropriation | 337,017 | 668,059 |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 50 (Haida Gwaii)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | |
| Operating Grant, Ministry of Education and Child Care | 12,439,543 | 12,375,919 |
| ISC/LEA Recovery | (4,041,563) | (4,041,563) |
| Other Ministry of Education and Child Care Grants | | |
| Pay Equity | 139,874 | 139,874 |
| Student Transportation Fund | 149,851 | 149,851 |
| Support Staff Benefits Grant | 10,874 | 10,874 |
| FSA Scorer Grant | 4,094 | 4,094 |
| Labour Settlement Funding | | 96,216 |
| Teacher, Recruitment & Retention | 21,574 | 21,574 |
| Total Provincial Grants - Ministry of Education and Child Care | 8,724,247 | 8,756,839 |
| Provincial Grants - Other | 130,964 | 130,964 |
| Other Revenues | | |
| Funding from First Nations | 4,041,563 | 4,041,563 |
| Miscellaneous | | |
| Miscellaneous | 250,000 | 300,000 |
| Total Other Revenue | 4,291,563 | 4,341,563 |
| Rentals and Leases | 46,000 | 46,000 |
| Investment Income | 50,000 | 56,400 |
| Total Operating Revenue | 13,242,774 | 13,331,766 |

School District No. 50 (Haida Gwaii)

Schedule 2B

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

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 3,405,166 | 3,547,207 |
| Principals and Vice Principals | 1,061,714 | 1,095,021 |
| Educational Assistants | 846,839 | 841,123 |
| Support Staff | 1,700,676 | 1,810,937 |
| Other Professionals | 991,508 | 1,127,490 |
| Substitutes | 535,262 | 535,262 |
| Total Salaries | 8,541,165 | 8,957,040 |
| Employee Benefits | 1,950,656 | 2,040,941 |
| Total Salaries and Benefits | 10,491,821 | 10,997,981 |
| Services and Supplies | | |
| Services | 862,406 | 757,301 |
| Student Transportation | 210,000 | 56,000 |
| Professional Development and Travel | 388,404 | 536,203 |
| Rentals and Leases | 28,619 | 28,619 |
| Dues and Fees | 25,853 | 21,050 |
| Insurance | 71,489 | 71,989 |
| Supplies | 776,349 | 805,832 |
| Utilities | 724,850 | 724,850 |
| Total Services and Supplies | 3,087,970 | 3,001,844 |
| Total Operating Expense | 13,579,791 | 13,999,825 |

School District No. 50 (Haida Gwaii)

Schedule 2C

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 | 3,150,012 | 244,948 | 42,878 | 123,475 | | 272,000 | 3,833,313 |
| 1.03 Career Programs | | | | | | | - |
| 1.07 Library Services | | | | 35,069 | | 1,000 | 36,069 |
| 1.08 Counselling | | | | 77,102 | | 2,000 | 79,102 |
| 1.10 Inclusive Education | 49,100 | | 708,200 | | | 106,000 | 863,300 |
| 1.20 Early Learning and Child Care | | | | | | | - |
| 1.30 English Language Learning | | | 95,761 | | | | 95,761 |
| 1.31 Indigenous Education | 206,054 | | | 166,712 | | 17,000 | 389,766 |
| 1.41 School Administration | | 816,766 | | 264,278 | | 28,000 | 1,109,044 |
| Total Function 1 | 3,405,166 | 1,061,714 | 846,839 | 666,636 | - | 426,000 | 6,406,355 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | 10,894 | 252,484 | | 263,378 |
| 4.40 School District Governance | | | | | 89,116 | | 89,116 |
| 4.41 Business Administration | | | | 51,993 | 449,669 | | 501,662 |
| Total Function 4 | - | - | - | 62,887 | 791,269 | - | 854,156 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 9,078 | 143,477 | | 152,555 |
| 5.50 Maintenance Operations | | | | 771,255 | | 91,000 | 862,255 |
| 5.52 Maintenance of Grounds | | | | 20,118 | | 1,762 | 21,880 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 800,451 | 143,477 | 92,762 | 1,036,690 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | 56,762 | | 56,762 |
| 7.70 Student Transportation | | | | 170,702 | | 16,500 | 187,202 |
| 7.73 Housing | | | | | | | - |
| Total Function 7 | - | - | - | 170,702 | 56,762 | 16,500 | 243,964 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 3,405,166 | 1,061,714 | 846,839 | 1,700,676 | 991,508 | 535,262 | 8,541,165 |

School District No. 50 (Haida Gwaii)

Schedule 2C

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 Annual Budget | 2025 Amended Annual Budget |
|--|-------------------|----------------------|--------------------------------|--------------------------|-----------------------|-------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 3,833,313 | 881,662 | 4,714,975 | 1,094,915 | 5,809,890 | 5,870,753 |
| 1.03 Career Programs | - | | - | | - | |
| 1.07 Library Services | 36,069 | 8,296 | 44,365 | 7,102 | 51,467 | 54,548 |
| 1.08 Counselling | 79,102 | 18,193 | 97,295 | 65,302 | 162,597 | 162,597 |
| 1.10 Inclusive Education | 863,300 | 198,559 | 1,061,859 | 158,104 | 1,219,963 | 1,194,597 |
| 1.20 Early Learning and Child Care | - | | - | | - | |
| 1.30 English Language Learning | 95,761 | 22,026 | 117,787 | 29,229 | 147,016 | 177,705 |
| 1.31 Indigenous Education | 389,766 | 89,646 | 479,412 | 158,276 | 637,688 | 647,213 |
| 1.41 School Administration | 1,109,044 | 255,080 | 1,364,124 | 37,955 | 1,402,079 | 1,570,677 |
| Total Function 1 | 6,406,355 | 1,473,462 | 7,879,817 | 1,550,883 | 9,430,700 | 9,678,090 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 263,378 | 60,577 | 323,955 | 65,037 | 388,992 | 380,292 |
| 4.40 School District Governance | 89,116 | 6,684 | 95,800 | 68,875 | 164,675 | 164,422 |
| 4.41 Business Administration | 501,662 | 115,382 | 617,044 | 208,925 | 825,969 | 834,922 |
| Total Function 4 | 854,156 | 182,643 | 1,036,799 | 342,837 | 1,379,636 | 1,379,636 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 152,555 | 35,088 | 187,643 | 84,924 | 272,567 | 359,102 |
| 5.50 Maintenance Operations | 862,255 | 198,319 | 1,060,574 | 189,033 | 1,249,607 | 1,279,106 |
| 5.52 Maintenance of Grounds | 21,880 | 5,032 | 26,912 | 33,000 | 59,912 | 59,803 |
| 5.56 Utilities | - | | - | 696,443 | 696,443 | 686,443 |
| Total Function 5 | 1,036,690 | 238,439 | 1,275,129 | 1,003,400 | 2,278,529 | 2,384,454 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 56,762 | 13,055 | 69,817 | 4,000 | 73,817 | 149,856 |
| 7.70 Student Transportation | 187,202 | 43,057 | 230,259 | 178,000 | 408,259 | 398,939 |
| 7.73 Housing | - | | - | 8,850 | 8,850 | 8,850 |
| Total Function 7 | 243,964 | 56,112 | 300,076 | 190,850 | 490,926 | 557,645 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 8,541,165 | 1,950,656 | 10,491,821 | 3,087,970 | 13,579,791 | 13,999,825 |

School District No. 50 (Haida Gwaii)

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

Schedule 3

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 3,151,209 | 3,097,240 |
| Other Revenue | 600,000 | 600,000 |
| Total Revenue | 3,751,209 | 3,697,240 |
| Expenses | | |
| Instruction | 3,509,618 | 3,455,650 |
| Operations and Maintenance | 110,411 | 110,411 |
| Transportation and Housing | 131,180 | 131,179 |
| Total Expense | 3,751,209 | 3,697,240 |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 50 (Haida Gwaii)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

| | Annual Facility Grant | Learning Improvement Fund | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing |
|--|-----------------------------|---------------------------------|------------------------------|-----------------|-------------------------|-------|---------------|---|---|
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | 690,000 | | | 2,496 | | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 110,411 | 43,001 | | 96,000 | 9,800 | 7,162 | 123,644 | 81,320 | 1,409,661 |
| Federal Grants | | | | | | | | | |
| Other | | | 600,000 | | | | | | |
| | 110,411 | 43,001 | 600,000 | 96,000 | 9,800 | 7,162 | 123,644 | 81,320 | 1,409,661 |
| Less: Allocated to Revenue | 110,411 | 43,001 | 600,000 | 96,000 | 9,800 | 9,658 | 123,644 | 81,320 | 1,409,661 |
| Deferred Revenue, end of year | - | - | 690,000 | - | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 110,411 | 43,001 | | 96,000 | 9,800 | 9,658 | 123,644 | 81,320 | 1,409,661 |
| Other Revenue | | | 600,000 | | | | | | |
| | 110,411 | 43,001 | 600,000 | 96,000 | 9,800 | 9,658 | 123,644 | 81,320 | 1,409,661 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | | 1,146,066 |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 34,960 | | | | | 96,459 | | |
| Support Staff | 35,000 | | | 72,358 | | | | | |
| Other Professionals | 15,000 | | | | | | | 66,114 | |
| Substitutes | | | | | | | | | |
| | 50,000 | 34,960 | - | 72,358 | - | - | 96,459 | 66,114 | 1,146,066 |
| Employee Benefits | 11,500 | 8,041 | | 16,642 | | | 22,185 | 15,206 | 263,595 |
| Services and Supplies | 48,911 | | 600,000 | 7,000 | 9,800 | 9,658 | 5,000 | | |
| | 110,411 | 43,001 | 600,000 | 96,000 | 9,800 | 9,658 | 123,644 | 81,320 | 1,409,661 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 50 (Haida Gwaii)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

| | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Seamless Day Kindergarten | Early Childhood Education Dual Credit Program | Student & Family Affordability | JUST B4 | SEY2KT (Early Years to Kindergarten) | ECL Early Care & Learning |
|--|---|--------------------------------|---|---------------------------------|---|--------------------------------------|------------|--|---------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 13,756 | 32,815 | 17,500 | 96,489 | 35,000 | 84,200 | 75,000 | 19,160 | 30,150 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 117,424 | 57,000 | | | | | | | 175,000 |
| Federal Grants | | | 19,500 | | | | | | |
| Other | | | | | | | | | |
| | 117,424 | 57,000 | 19,500 | - | - | - | - | - | 175,000 |
| Less: Allocated to Revenue | 131,180 | 89,815 | 37,000 | 96,489 | 35,000 | 84,200 | 75,000 | 19,160 | 205,150 |
| Deferred Revenue, end of year | - | - | - | - | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 131,180 | 89,815 | 37,000 | 96,489 | 35,000 | 84,200 | 75,000 | 19,160 | 205,150 |
| Other Revenue | | | | | | | | | |
| | 131,180 | 89,815 | 37,000 | 96,489 | 35,000 | 84,200 | 75,000 | 19,160 | 205,150 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | | |
| Principals and Vice Principals | | | | | | | | | 165,858 |
| Educational Assistants | | | | | | | | | |
| Support Staff | 40,000 | | | 70,722 | | | | | |
| Other Professionals | | | | | | | | | |
| Substitutes | | | 7,500 | 2,001 | | | | | |
| | 40,000 | - | 7,500 | 72,723 | - | - | - | - | 165,858 |
| Employee Benefits | 9,200 | | 1,725 | 16,266 | | | | | 38,147 |
| Services and Supplies | 81,980 | 89,815 | 27,775 | 7,500 | 35,000 | 84,200 | 75,000 | 19,160 | 1,145 |
| | 131,180 | 89,815 | 37,000 | 96,489 | 35,000 | 84,200 | 75,000 | 19,160 | 205,150 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

| | Feeding Futures Fund | Professional Learning Grant | National School Food | Seamless Day Other | Second Count | TOTAL |
|--|----------------------------|-----------------------------------|-------------------------|-----------------------|-----------------|-----------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 57,563 | 247,553 | 12,289 | 15,911 | 208,686 | 1,638,568 |
| Add: Restricted Grants | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 350,000 | | | | | 2,580,423 |
| Federal Grants | | | | | | 19,500 |
| Other | | | | | | 600,000 |
| | 350,000 | - | - | - | - | 3,199,923 |
| Less: Allocated to Revenue | 407,563 | 74,868 | 12,289 | - | - | 3,751,209 |
| Deferred Revenue, end of year | - | 172,685 | - | 15,911 | 208,686 | 1,087,282 |
| Revenues | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 407,563 | 74,868 | 12,289 | | | 3,151,209 |
| Other Revenue | | | | | | 600,000 |
| | 407,563 | 74,868 | 12,289 | - | - | 3,751,209 |
| Expenses | | | | | | |
| Salaries | | | | | | |
| Teachers | | 40,543 | | | | 1,186,609 |
| Principals and Vice Principals | | | | | | 165,858 |
| Educational Assistants | | | | | | 131,419 |
| Support Staff | 190,377 | | | | | 408,457 |
| Other Professionals | | | | | | 81,114 |
| Substitutes | | | | | | 9,501 |
| | 190,377 | 40,543 | - | - | - | 1,982,958 |
| Employee Benefits | 43,787 | 9,325 | | | | 455,619 |
| Services and Supplies | 173,399 | 25,000 | 12,289 | | | 1,312,632 |
| | 407,563 | 74,868 | 12,289 | - | - | 3,751,209 |
| Net Revenue (Expense) | - | - | - | - | - | - |

School District No. 50 (Haida Gwaii)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | | | 2025 Amended Annual Budget |
|--|--|------------------|------------------|-------------------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Amortization of Deferred Capital Revenue | 1,802,095 | | 1,802,095 | 1,597,177 |
| Total Revenue | 1,802,095 | - | 1,802,095 | 1,597,177 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 1,923,577 | | 1,923,577 | 1,707,661 |
| Transportation and Housing | 69,031 | | 69,031 | 71,051 |
| Total Expense | 1,992,608 | - | 1,992,608 | 1,778,712 |
| Net Revenue (Expense) | (190,513) | - | (190,513) | (181,535) |
| Net Transfers (to) from other funds | | | | |
| Total Net Transfers | - | - | - | - |
| Other Adjustments to Fund Balances | | | | |
| Tangible Capital Assets Purchased from Local Capital | 650,000 | (650,000) | - | |
| Total Other Adjustments to Fund Balances | 650,000 | (650,000) | - | |
| Budgeted Surplus (Deficit), for the year | 459,487 | (650,000) | (190,513) | (181,535) |