

Operating Fund

Revenues - Provincial Operating Grant: Ministry of Education and Child Care

Based on the Preliminary Operating Grant allocations announced in March, the District can expect to receive \$87,301,177 in operational funding for the 2026-27 school year, see Schedule 2A of the budget document. An estimated decrease to the base enrolment of 154.75 FTE from the current year resulted in a reduction of funding in the amount of \$1,395,071. Additionally, an anticipated decrease in Level 2 & 3 Inclusive Education enrolment has a projected funding reduction of \$707,160. This decrease will be partially offset by the increase in Supplement for Enrolment Decline of \$301,528 and Funding Protection of \$606,822.

The table below provides further details of the change from the previous year:

FUNDING SOURCE					
	2027 Annual Budget	2026 Amended Budget	Change from Amended Budget	Rate Change	Enrolment Change
FTE September Enrolment	6,571.5000	6,726.2500	(154.7500)	\$ -	(154.7500)
Enrolment Based Funding					
Standard (Regular) Schools	58,869,996	60,204,424	(1,334,428)	-	(1,334,428)
Continuing Education	-	-	-	-	-
Alternate Schools	372,077	432,720	(60,643)	-	(60,643)
Online Learning	-	-	-	-	-
Home Schooling	14,000	14,000	-	-	-
Course Challenges	2,256	2,256	-	-	-
Sub-total	59,258,329	60,653,400	(1,395,071)	-	(1,395,071)
Supplement for Enrolment Decline	394,393	92,865	301,528	301,528	-
Inclusive Education					
level 1	205,200	205,200	-	-	-
level 2	11,658,860	12,243,020	(584,160)	-	(584,160)
level 3	922,500	1,045,500	(123,000)	-	(123,000)
Sub-total	12,786,560	13,493,720	(707,160)	-	(707,160)
Additional Enrolment Based					
July Count (Summer Learning)	-	-	-	-	-
Feb Count	134,000	179,530	(45,530)	-	(45,530)
May Count	-	-	-	-	-
Sub-total	134,000	179,530	(45,530)	-	(45,530)
English Language Learning	145,200	148,830	(3,630)	-	(3,630)
Indigenous Education	2,199,910	2,248,240	(48,330)	-	(48,330)
Adult Education	-	-	-	-	-
Equity of Opportunity	297,665	294,837	2,828	2,828	-
Salary Differential	547,239	560,124	(12,885)	(12,885)	-
Unique Geographical Factor	10,828,790	10,898,754	(69,964)	(69,964)	-
Funding Protection	606,822	-	606,822	606,822	-
Curriculum and Learning Support Fund	60,536	61,335	(799)	(799)	-
Indigenous Education Council	41,733	111,145	(69,412)	(69,412)	-
TOTAL	87,301,177	88,742,780	(1,441,603)	758,118	(2,199,721)
Labour Settlement Funding	-	-	-	-	-
Equivalent Full Year Grant	87,301,177	88,742,780	(1,441,603)	758,118	(2,199,721)

Expenditures and Budget Pressures

The District continues to face mounting pressure in several areas including employee absence, employee benefits, and inflationary impacts for services & supplies, specifically in the fuel and information technology categories.

The table below of Schedule 2B outlines the budgeted expenditures for the proposed budget compared to the Amended and Annual budgets from 2026. Salaries continue to account for approximately 71% of the budget while benefits now make up approximately 19% of the budget and service & supplies are appropriately 10%.

	2027 Annual Budget	2026 Amended Budget	2026 Annual Budget
Salaries			
Teachers	35,186,684	35,628,620	35,618,846
Principals and Vice Principals	5,934,524	6,009,804	6,134,157
Educational Assistants	6,456,373	7,272,821	6,988,236
Support Staff	8,528,398	8,575,960	8,543,773
Other Professionals	3,258,021	3,268,977	3,209,133
Substitutes	4,127,539	4,118,802	3,891,681
Salaries	63,491,539	64,874,984	64,385,826
Employee Benefits	17,415,131	16,898,810	16,885,146
Total Salaries and Benefits	80,906,670	81,773,794	81,270,972
Services and Supplies			
Services	2,625,688	2,671,123	2,486,503
Student Transportation	1,500	1,500	1,500
Professional Development and Travel	754,258	759,328	673,111
Rentals and Leases	74,000	74,000	74,000
Dues and Fees	260,280	282,300	258,290
Insurance	289,675	281,675	281,175
Interest	-	-	-
Supplies	3,834,765	3,688,195	3,369,222
Utilities	1,823,000	1,838,000	1,838,000
Services and Supplies	9,663,166	9,596,121	8,981,801
Total Operating Expense	90,569,836	91,369,915	90,252,773

Special Purpose Funds

Special purpose funds make up approximately 12% of the total budget bylaw. These fund important programs in the District while at the same time requiring additional reporting and tracking of expenditures outside of the operating fund. Additional details are found on Schedule 3/3A of the budget document.

The table below is a comparison of the amount anticipated for 2027 to the 2026 amended budget. Of note, Classroom Enhancement Fund – Remedies are not confirmed until the Fall of 2026 and will be updated with the 2027 amended budget.

Special Purpose Fund	2027	2026	Change
	Annual Budget	Annual Budget	
Annual Facility Grant	336,373	342,495	(6,122)
Learning Improvement Fund	392,194	418,101	(25,907)
Scholarships and Bursaries	7,500	10,000	(2,500)
School Generated Funds	2,450,000	2,450,000	-
Strong Start	204,000	204,000	-
Ready, Set, Learn	62,650	50,480	12,170
OLEP (Federal French Grant)	172,981	239,868	(66,887)
Community-LINK	485,914	436,760	49,154
Classroom Enhancement Fund - Overhead	363,475	363,475	-
Classroom Enhancement Fund	7,730,900	7,730,900	-
Classroom Enhancement Fund - Remedies	-	1,676,889	(1,676,889)
First Nation Student Transportation	45,000	44,168	832
Mental Health in Schools	52,000	77,929	(25,929)
Changing Results for Young Children	-	1,753	(1,753)
Seamless Day Kindergarten	-	105,400	(105,400)
Just B4	14,862	58,200	(43,338)
SEY2KT (Early Years to Kindergarten)	13,000	16,561	(3,561)
ECL Early Care & Learning	167,682	175,000	(7,318)
Literacy Professional Learning Grant	170,000	225,839	(55,839)
Feeding Futures Fund	866,470	933,156	(66,686)
National School Food Program	189,700	343,273	(153,573)
Early Childhood Education Dual Credit Program	-	61,750	(61,750)
Work Experience Enhancement	-	7,896	(7,896)
Total Special Purpose Fund Expense	13,724,701	15,973,893	(2,249,192)

Capital Fund

Currently, the Ministry of Infrastructure (Education and Child Care Capital Branch) provides capital project funding in the following categories: Major Capital Programs, Minor Capital Programs, and Other (Annual Facility Grant, Building Envelope, and Child Care). Planned projects for the year are included in the table below:

Project	Amount
AFG - Various Projects	\$ 2,131,017
SEP - HVAC Upgrades	\$ 975,000
CNCP - Energy Upgrades	\$ 250,000
FIP - Kitchen Infrastructure Upgrades	\$ 200,000
BUS - 5 x C76 with 0 wheelchair spaces (Estimated)	\$ 1,130,845
Total	\$ 4,686,862

Boards also have the autonomy to purchase capital assets using either operational funds, special purpose funds or local capital funds, which are generated through Board approved transfers of prior year operating surplus, and/or through sale of assets. Schedule 4 of the budget document provides additional details on the Districts planned investment in tangible capital assets and use of local capital funds.

It is anticipated that the local capital fund will have interest revenue of \$73,500 for the 2027 fiscal year. Management proposes that this amount be directed to reconfiguration costs anticipated in the coming year for a playground at SMS, equipment and resources for classrooms. By utilizing local capital funds for these one-time costs, it keeps with best practice and helps reduce the burden on the operating fund. Total purchases out of the local capital fund are anticipated to be \$802,608. The below table outlines the fund and the total cost of acquisition of assets for the year.

Fund	2027	2026	Change
	Annual Budget	Amended Budget	
Operating and Special Purpose Fund	1,189,519	1,481,951	(292,432)
Local Capital	802,608	837,591	(34,983)
Deferred Capital Revenue	4,686,862	7,034,262	(2,347,400)
Total Acquisition of Tangible Capital Assets	6,678,989	9,353,804	(2,674,815)

Bylaw Amount

Budget Bylaw Amount	2027	2026
	Annual Budget	Amended Budget
Operating - Total Expense	90,569,836	91,369,915
Operating - Tangible Capital Assets Purchased	852,594	1,083,604
Special Purpose Funds - Total Expense	13,387,776	15,575,546
Special Purpose Funds - Tangible Capital Assets Purchased	336,925	398,347
Capital Fund - Total Expense	6,448,592	6,025,689
Capital Fund - Tangible Capital Assets Purchased from Local Capital	802,608	837,591
Total Budget Bylaw Amount	112,398,331	115,290,692

Considerations and Risk

The budget presented is based on the best information known to management at the time. The amounts in this budget are estimated and will vary from the actual costs as they are experienced over the 2026-27 fiscal year. It is the responsibility of the management team to monitor the actual costs to budgeted throughout the annual budget cycle and make the necessary adjustments to ensure that the District remains fiscally responsible.

Risks to the District include labour settlement funding amounts that are still be determined, substitute and sick leave costs, benefit increases, enrolment, student designations, inflation to services & supplies, and potential tariffs.

Recommendation

“That the School District No. 83 (Kwaskwaka) Annual Budget Bylaw for fiscal year 2026-27 be given first reading.”

Respectfully submitted,

Jeremy Hunt

Jeremy Hunt
Acting Secretary-Treasurer

Regular Board Meeting

Annual Budget 2026-2027

May 19, 2026

District Education Support Centre



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BUDGET MONITORING & REPORTING

OUR MISSION Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
OUR VISION Preparing students to become educated citizens who contribute positively to a dynamic, sustainable, and diverse world
OUR VALUES Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



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POLICY 190 – BUDGET MONITORING AND REPORTING

The Board of Education of K̓wsaltktnéws ne Secwepemcúl'ecw School District No. 83 recognizes its responsibility for the effective use of public funds in providing the best possible education to the students in the communities it serves. The Board has a duty to govern the district in a fiscally responsible manner, while carrying out the strategies required to achieve its goals.

The annual operating budget is a financial plan reflecting the implementation and maintenance of the Board's educational and operational objectives and should be consistent with the District's Strategic Plan.

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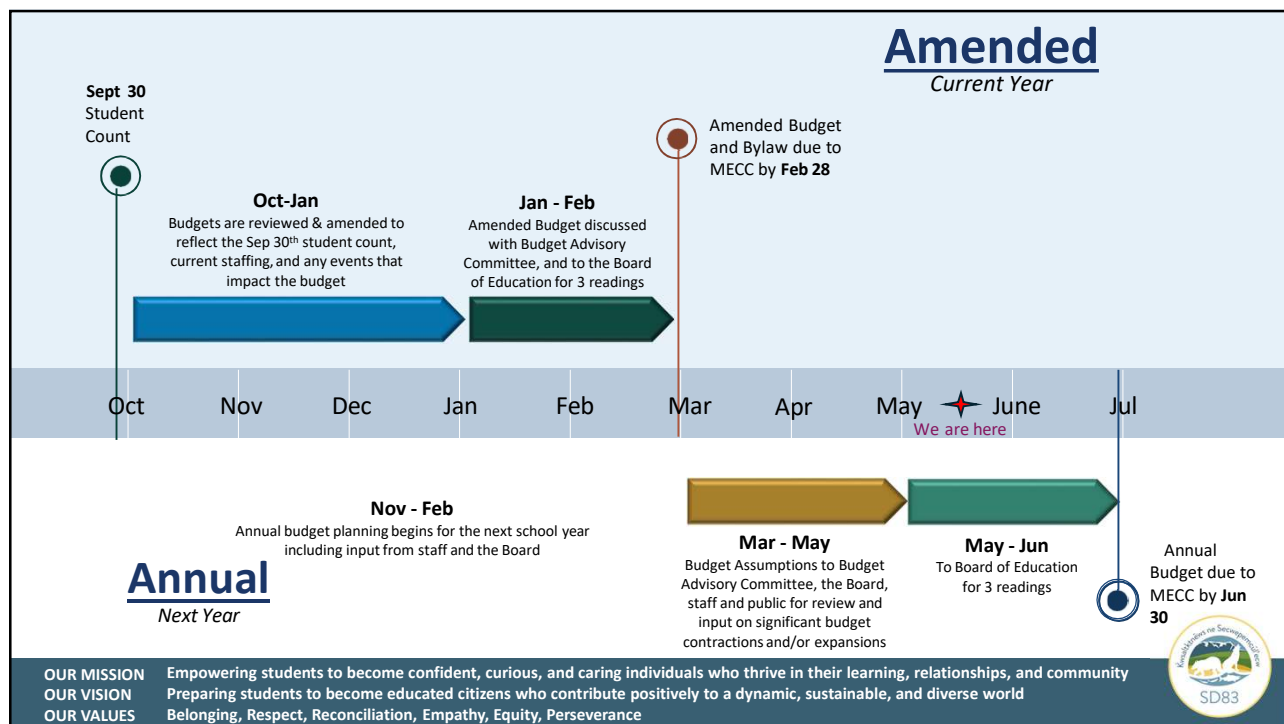
BUDGET PROCESS & TIMELINES



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OPERATING, CAPITAL & SPECIAL PURPOSE FUNDS



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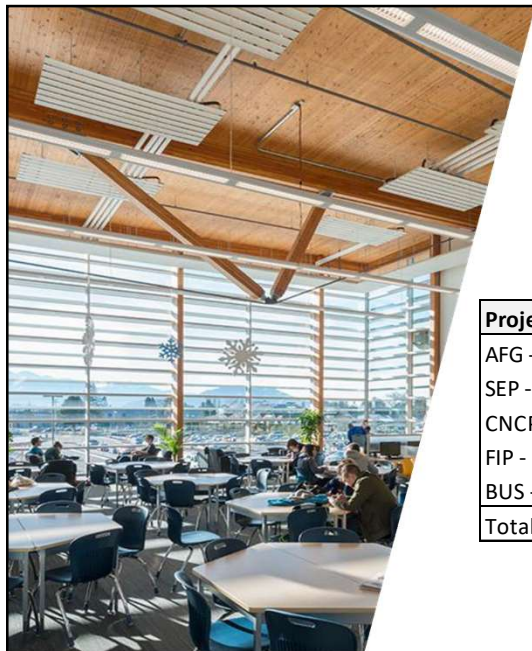
FUNDS

Operating Fund	Capital Fund	Special Purpose Funds
		
Student Supports Instruction Administration Maintenance Transportation	Buildings Land Improvements Equipment Site Purchases	Specific Time Frame (1-2 years) Specific Function-Examples: School Trust Fund Annual Facilities Grant Community LINK

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CAPITAL FUND

Project	Amount
AFG - Various Projects	\$ 2,131,017
SEP - HVAC Upgrades	\$ 975,000
CNCP - Energy Upgrades	\$ 250,000
FIP - Kitchen Infrastructure Upgrades	\$ 200,000
BUS - 5 x C76 with 0 wheelchair spaces (Estimated)	\$ 1,130,845
Total	\$ 4,686,862

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LOCAL CAPITAL RESERVE

School/Department	Opening Balance	Revenue / Transfers In	Expenditures / Transfers Out	Closing Balance
School Subtotal	421,000	451,860	(451,860)	421,000
Land/Building - SMS	899,262	-	-	899,262
Land/Building - SAE	412,489	-	-	412,489
Land/Building - ERS	40,733	-	-	40,733
Unallocated - Interest Revenue	5,000	76,806	(81,806)	-
Long Range Facility Plan	3,306	-	(3,306)	-
Rebranding	30,000	-	-	30,000
Finance Computer Software	51,185	-	-	51,185
Photocopiers	63,130	-	-	63,130
Bleachers	68,942	-	(68,942)	-
Grounds - Equipment	24,000	-	-	24,000
Transportation - Vehicles	16,400	-	-	16,400
Transportation - Success Van	34,819	9,000	-	43,819
Transportation - ICY	5,500	5,500	-	11,000
Information Technology	490,000	-	-	490,000
Rental Building Repairs	20,000	-	-	20,000
Malakwa Roof & HVAC	182,932	21,000	-	203,932
Portables	550,000	-	(200,000)	350,000
Building - Reconfiguration SAS	-	-	-	-
Building - Reconfiguration JJJ	-	-	-	-
Equipment - Reconfiguration General	100,000	11,806	(61,806)	50,000
Equipment - Reconfiguration SAS	-	10,000	(10,000)	-
Equipment - Reconfiguration JJJ	-	10,000	(10,000)	-
Equipment - Playground SMS	-	50,000	-	50,000
District Subtotal	2,997,698	194,112	(435,860)	2,755,950
Total	3,418,698	645,972	(887,720)	3,176,950

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SPECIAL PURPOSE FUNDING

Special Purpose Fund	2027 Annual Budget
Annual Facility Grant	336,373
Learning Improvement Fund	392,194
Scholarships and Bursaries	7,500
School Generated Funds	2,450,000
Strong Start	204,000
Ready, Set, Learn	62,650
OLEP (Federal French Grant)	172,981
Community-LINK	485,914
Classroom Enhancement Fund - Overhead	363,475
Classroom Enhancement Fund	7,730,900
Classroom Enhancement Fund - Remedies	-
First Nation Student Transportation	45,000
Mental Health in Schools	52,000
Changing Results for Young Children	-
Seamless Day Kindergarten	-
Just B4	14,862
SEY2KT (Early Years to Kindergarten)	13,000
ECL Early Care & Learning	167,682
Literacy Professional Learning Grant	170,000
Feeding Futures Fund	866,470
National School Food Program	189,700
Early Childhood Education Dual Credit Program	-
Work Experience Enhancement	-
Total Special Purpose Fund Expense	13,724,701

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Enrolment Change

- Decrease from Amended Budget of 154.75 FTE

FUNDING SOURCE	2027 Annual Budget	2026 Amended Budget	Change from Amended Budget	Rate Change	Enrolment Change
FTE September Enrolment	6,571.5000	6,726.2500	(154.7500)	\$ -	(154.7500)
Enrolment Based Funding					
Standard (Regular) Schools	58,869,996	60,204,424	(1,334,428)	-	(1,334,428)
Continuing Education	-	-	-	-	-
Alternate Schools	372,077	432,720	(60,643)	-	(60,643)
Online Learning	-	-	-	-	-
Home Schooling	14,000	14,000	-	-	-
Course Challenges	2,256	2,256	-	-	-
Sub-total	59,258,329	60,653,400	(1,395,071)	-	(1,395,071)

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Enrolment Change – Inclusive Education

- Decrease from Amended Budget 34 FTE

Inclusive Education	2027 Annual Budget	2026 Amended Budget	Change from Annual Budget	Rate Change	Enrolment Change
level 1	4	4	-	-	-
level 2	479	503	(24)	-	(584,160)
level 3	75	85	(10)	-	(123,000)
Sub-total	558	592	(34)	-	(707,160)

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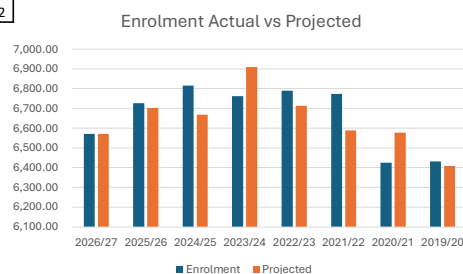
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Funding Supports

- Anticipated funding to help offset enrolment decline

FUNDING SOURCE	2027 Annual Budget	2026 Amended Budget	Change from Amended Budget	Rate Change
Supplement for Enrolment Decline	394,393	92,865	301,528	301,528
Funding Protection	606,822	-	606,822	606,822

- Enrolment chart displays the actual to projected dating back to the 2019/20 school year



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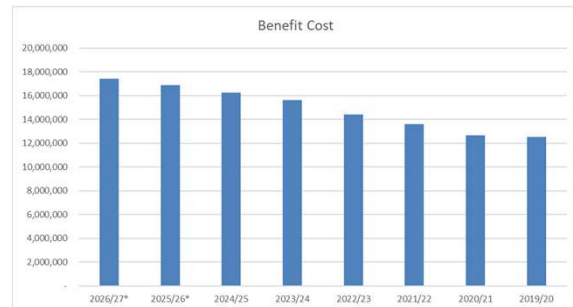


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Cost Pressures

- Identified areas of cost increase for 2026/27

Cost Pressure	Detail	Amount
Benefit costs	Increases in a majority of the benefit categories for all groups (Teacher, Support and Exempt) across extended health, dental, and statutory benefits (CPP, EI, and WCB) coupled with the ongoing rates for pension (TPP and MPP). These amounts continue to impact the districts ability to maintain current service levels across the district.	\$ 544,000
Inflationary Costs	Inflationary costs associated with fuel, software, insurance, contracts, and other miscellaneous services and supplies throughout operations.	\$ 308,000



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Cost Reduction

- Identified areas of cost reduction for 2026/27
 - Further analysis to be done for additional amounts

Cost Reduction	Detail	Amount
International Program	Additional reduction as we enter the second year with SD6 running the International	\$ (10,000)
Utilities	Reduction in propane based on current usage.	\$ (10,000)
Phones	Decrease in cost due to new plan and move to software. Will require future funding for replacement of phones through Local Capital.	\$ (34,000)
Contracts	Reduction to contracts across the district.	\$ (25,000)

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Operational Adjustments

- Proposed increase for 2026/27

Operational Adjustments	Detail	Amount
Election Costs	Upcoming trustee election in the fall of 2026. This amount is projected at a conservative level and will be reviewed during Amended Budget.	\$ 49,000
Operations Department	Reinstatement of supplies budgets for Operations that were decreased as a one-time cost savings measure for 2025-26.	\$ 40,000
Board Pro-D	Reinstatement of Board professional development to baseline amount. Will be split between current and incoming Board.	\$ 10,000
SLT Pro-D	Reinstatement of Senior Leadership professional development for job specific travel.	\$ 15,000
Tire Machine	As identified in the transportation review, this would provide efficiency and reduce costs in contracts.	\$ 23,000

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Operational Initiatives Proposed

- Proposed initiatives for 2026/27

Initiative	Detail	Amount	Impact
Principal Teaching Time	Reduce principal teaching time and increase teacher FTE by 0.1 FTE per school at 10 schools.	\$ 100,000	Increased support for students, staff and families in an administrative capacity. Improved educational leadership.
Vice Principal - Hillcrest Elementary	Add a Vice Principal to Hillcrest that is 0.2 FTE administrator and 0.8 FTE teaching time.	\$ 60,000	As Hillcrest Elementary is projected to increase in enrolment to over 300 headcount, additional leadership support would help support students, staff and families.
Additional Staffing	Add additional teacher staffing to support in schools with a reduction to leave for illness/sick time. This comes with a risk of additional cost if illness/sick time does not decline.	\$ 500,000	Increased support for the school with consistent staff member on site to support students. Improved relationships with students with a goal of providing continuity throughout the year, which will hopefully improve student engagement and longterm success.

Note: Further review of Principal and Vice Principal positions at all schools to coincide with reconfiguration impacts in 2027/28.

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Position Cost Factors

- Estimated cost for staffing additional positions

FTE	Position	Total Cost (Salary & Benefits)
1	Teachers	\$128,000
1	Counsellor	\$138,000
1	Certified Education Assistant	\$43,000
1	Certified Education Assistant Personal Care	\$47,000
1	Education Support Worker	\$61,000

Note: These amounts subject to change once in 2026/27 once labour settlement amounts fully implemented for both Teachers and Support staff. Review with Amended Budget.

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Supports for Students

- Current ratios provided by the Board for counsellors is above and will be above Collective Agreements negotiated by the Province and BC Teachers' Federation

Counsellors	Current Collective Agreement Ratio 1 counsellor for every 639 students	Future Collective Agreement Ratio 1 counsellor for every 513 students	SD83 Current FTE
FTE	10.3	12.8	14.5
Annual Cost (Salary & Benefits)	\$ 1,421,000	\$ 1,766,000	\$ 2,001,000
Additional support above CA	\$ 580,000	\$ 235,000	

- Additional supports in place outside of Collective Agreements

Teacher	FTE	Annual cost
Literacy Support	5.6	\$716,800
Numeracy	0.8	\$102,400
Technology	0.5	\$64,000
Total	6.9	\$883,200

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STAFFING DETAILS

Teacher Summary

	2027 Annual Budget	2026 Annual Budget	FTE Change	% Change
Schools	FTE			
Regular Instruction	303.31	312.91	(9.59)	
Career Programs	4.25	4.25	0.00	
Library Services	9.64	9.79	(0.15)	
Counselling	8.19	8.28	(0.10)	
Inclusive Education	43.10	44.23	(1.13)	
Early Learning and Child Care	-	-	-	
English Language Learning	-	-	-	
Indigenous Education	3.30	3.30	-	
International Student Program	-	-	-	
Schools Total	371.79	382.76	(10.97)	-2.86%
District Support				
Regular Instruction	7.30	7.40	(0.10)	
Career Programs	-	-	-	
Library Services	-	0.20	(0.20)	
Counselling	6.20	6.20	-	
Inclusive Education	12.30	12.30	-	
Early Learning and Child Care	-	-	-	
English Language Learning	3.30	3.30	-	
Indigenous Education	1.00	1.00	-	
International Student Program	-	-	-	
District Total	30.10	30.40	(0.30)	-0.99%
Teachers Total	401.89	413.16	(11.27)	-2.73%

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STAFFING DETAILS

Teacher Positions

	2027 Annual Budget	2026 Annual Budget	FTE Change	% Change
Schools	FTE			
Teacher	303.31	312.91	(9.59)	
Alternate Ed	3.00	3.00	-	
Career Coordinator	4.25	4.25	0.00	
Counsellor	8.19	8.28	(0.10)	
Indigenous	2.90	2.90	-	
Learning Resource	39.10	40.23	(1.13)	
Learning Support	1.00	1.00	-	
Librarian	9.64	9.79	(0.15)	
LRT Helping	0.40	0.40	-	
Schools Total	371.79	382.76	(10.97)	-2.86%
District Support				
Teacher	-	0.10	(0.10)	
Bridge	3.00	3.00	-	
Counsellor	6.20	6.20	-	
Eng 2nd Language	3.30	3.30	-	
Hearing Resource	0.80	0.80	-	
Inclusion Support	2.00	2.00	-	
Learning Support	5.60	5.60	-	
Librarian	-	0.20	(0.20)	
LRT Helping	1.00	1.00	-	
Numeracy	1.00	1.00	-	
Psychologist	1.00	1.00	-	
SOGI	0.20	0.20	-	
Speech Pathologist	4.60	4.60	-	
Technology	0.50	0.50	-	
Vision	0.90	0.90	-	
District Total	30.10	30.40	(0.30)	-0.99%
Teachers Total	401.89	413.16	(11.27)	-2.73%

OUR MISSION Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
 OUR VISION Preparing students to become educated citizens who contribute positively to a dynamic, sustainable, and diverse world
 OUR VALUES Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



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STAFFING DETAILS

PVP Summary

	2027 Annual Budget	2026 Annual Budget	FTE Change	% Change
Schools	FTE			
Regular Instruction	7.69	8.49	(0.80)	
Inclusive Education	1.00	1.00	-	
School Administration	29.34	27.34	2.00	
Schools PVP Total	38.03	36.83	1.20	3.26%
District Support				
Regular Instruction	0.80	0.70	0.10	
Counselling	1.00	1.00	-	
Inclusive Education	-	0.90	(0.90)	
Early Learning and Child Care	1.00	1.00	-	
Indigenous Education	1.00	1.00	-	
School Administration	1.17	0.57	0.60	
Educational Administration	0.25	1.00	(0.75)	
District PVP Total	5.22	6.17	(0.95)	-15.39%
Principals and Vice-Principals Total	43.25	43.00	0.25	0.58%

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STAFFING DETAILS

Support Staff (School District)

	2027 Annual Budget	2026 Annual Budget	FTE Change
Schools	FTE		
Allocated	163.00	169.00	-6.00
Reserve	9.00	20.00	-11.00
Educational Assistants Total	172.000	189.000	(17.000)
Schools	FTE		
Career Centre Clerical	2.46	2.46	-
Crossing Guard	0.57	0.43	0.14
Library Clerical	1.93	1.30	0.63
Lunch Hour / Meal Support	13.49	13.39	0.10
Office Clerical	33.94	33.94	-
Schools Support Total	52.39	51.52	0.87
District			
DESC Support	FTE	-	-
Accounting	2.00	2.00	-
Dispatch	1.00	1.00	-
District Clerical	3.51	3.51	-
Purchasing	1.00	1.00	-
Resource Centre Technician	1.00	1.00	-
DESC Support Total	8.51	8.51	-
District			
Information Technology Support	FTE	-	-
Data Coordinator	1.00	1.00	-
IT Technician	5.00	5.00	-
MyEd Clerical	0.80	0.80	-
Information Technology Support Total	6.80	6.80	-

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STAFFING DETAILS

Support Staff (District Operations)

District	2027 Annual Budget	2026 Annual Budget	FTE Change
Operations Support	FTE	-	-
Bus Drivers	25.31	25.31	-
Carpenter	7.00	7.00	-
Custodian	40.95	41.08	- 0.13
Electrician	5.00	5.00	-
Grounds	3.00	3.00	-
Mechanic	4.00	4.00	-
Millwright	1.00	1.00	-
Operational Support	1.00	1.00	-
Operations Clerical	3.00	3.00	-
Painter	2.00	2.00	-
Plumbing/HVAC/Mechanical	5.00	5.00	-
Shipping/Receiving	1.00	1.00	-
Operations Support Total	98.26	98.39	- 0.13
Support Staff Total	165.970	165.224	0.746

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STAFFING DETAILS

Other Professionals

School, District and Operations	2027 Annual Budget	2026 Annual Budget	FTE Change
Other Professionals	FTE	-	-
Superintendent	1.000	1.000	-
Secretary Treasurer	1.000	1.000	-
Assistant Superintendent	2.000	2.000	-
Director	4.000	4.000	-
Manager/Supervisor	6.000	6.000	-
Coordinator/Specialist	5.600	4.600	1.000
Indigenous Outreach Worker	1.000	2.225	-
OT/PT	1.400	1.400	-
Executive Support	3.000	2.750	0.250
Homestay Coordinator	-	-	-
Officer	1.000	1.000	-
Contractor	-	-	-
Trustee	5.000	5.000	-
Other Professionals Total	31.000	30.975	1.250

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Questions & Answers



OUR MISSION	Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community
OUR VISION	Preparing students to become educated citizens who contribute positively to a dynamic, sustainable, and diverse world
OUR VALUES	Belonging, Respect, Reconciliation, Empathy, Equity, Perseverance



Annual Budget

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

June 30, 2027

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)
June 30, 2027

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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. 83 (K'WSALTKTNEWS NE SECWEPENCUL'ECW) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 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. 83 (K'wsaltktnéws ne Secwepemcúl'ecw) Annual Budget Bylaw for fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$112,398,331 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 19th DAY OF MAY, 2026;

READ A SECOND TIME THE _____ DAY OF _____, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2026;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (K'wsaltktnéws ne Secwepemcúl'ecw) Annual Budget Bylaw 2026/2027, adopted by the Board the _____ DAY OF _____, 2026.

Secretary Treasurer

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,571,500	6,726,250
Total Ministry Operating Grant Funded FTE's	6,571,500	6,726,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	98,720,689	102,481,880
Other	280,677	255,677
Federal Grants		211,625
Tuition	233,573	268,000
Other Revenue	3,888,199	3,888,199
Rentals and Leases	144,000	133,000
Investment Income	381,000	437,200
Amortization of Deferred Capital Revenue	4,345,269	4,017,328
Total Revenue	107,993,407	111,692,909
Expenses		
Instruction	85,245,474	88,232,188
District Administration	3,991,056	4,261,640
Operations and Maintenance	16,098,889	15,660,189
Transportation and Housing	5,070,785	4,817,133
Total Expense	110,406,204	112,971,150
Net Revenue (Expense)	(2,412,797)	(1,278,241)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,059,853	1,361,623
Budgeted Surplus (Deficit), for the year	(352,944)	83,382
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(352,944)	83,382
Budgeted Surplus (Deficit), for the year	(352,944)	83,382

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	90,569,836	91,369,915
Operating - Tangible Capital Assets Purchased	852,594	1,083,604
Special Purpose Funds - Total Expense	13,387,776	15,575,546
Special Purpose Funds - Tangible Capital Assets Purchased	336,925	398,347
Capital Fund - Total Expense	6,448,592	6,025,689
Capital Fund - Tangible Capital Assets Purchased from Local Capital	802,608	1,164,959
Total Budget Bylaw Amount	112,398,331	115,618,060

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

DRAFT

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
Surplus (Deficit) for the year	(2,412,797)	(1,278,241)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,189,519)	(1,481,951)
From Local Capital	(802,608)	(1,164,959)
From Deferred Capital Revenue	(4,686,862)	(13,056,482)
Total Acquisition of Tangible Capital Assets	(6,678,989)	(15,703,392)
Amortization of Tangible Capital Assets	6,448,592	6,005,689
Total Effect of change in Tangible Capital Assets	(230,397)	(9,697,703)
Acquisitions of Prepaid Expenses	(100,000)	(117,100)
Use of Prepaid Expenses	117,100	73,500
Acquisition of Supplies Inventory	(700,000)	(628,500)
Use of Supplies Inventory	628,500	670,200
	(54,400)	(1,900)
(Increase) Decrease in Net Financial Assets (Debt)	(2,697,594)	(10,977,844)

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	87,453,488	88,997,987
Other	280,677	255,677
Federal Grants		211,625
Tuition	233,573	268,000
Other Revenue	1,438,199	1,438,199
Rentals and Leases	144,000	133,000
Investment Income	300,000	325,000
Total Revenue	89,849,937	91,629,488
Expenses		
Instruction	71,939,346	72,739,958
District Administration	3,983,556	4,251,640
Operations and Maintenance	10,523,952	10,446,148
Transportation and Housing	4,122,982	3,932,169
Total Expense	90,569,836	91,369,915
Net Revenue (Expense)	(719,899)	259,573
Budgeted Prior Year Surplus Appropriation	2,059,853	1,361,623
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(852,594)	(1,083,604)
Local Capital	(487,360)	(487,592)
Other		(50,000)
Total Net Transfers	(1,339,954)	(1,621,196)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	87,259,444	88,742,780
ISC/LEA Recovery	(1,373,199)	(1,373,199)
Other Ministry of Education and Child Care Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults		2,000
Student Transportation Fund	561,925	561,925
Foundation Skills Assessment (FSA) Scorer Grant	12,964	12,964
Child Care Funding	8,090	8,090
ICY Clinical Counsellor Funding	272,277	373,173
Indigenous Education Councils (IEC) Funding	41,733	-
NGN Self-Provisioning	28,968	28,968
Total Provincial Grants - Ministry of Education and Child Care	87,453,488	88,997,987
Provincial Grants - Other	280,677	255,677
Federal Grants	-	211,625
Tuition		
International and Out of Province Students	233,573	268,000
Total Tuition	233,573	268,000
Other Revenues		
Funding from First Nations	1,373,199	1,373,199
Miscellaneous		
Miscellaneous	50,000	50,000
Sale of Assets	15,000	15,000
Total Other Revenue	1,438,199	1,438,199
Rentals and Leases	144,000	133,000
Investment Income	300,000	325,000
Total Operating Revenue	89,849,937	91,629,488

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl'ecw)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Salaries		
Teachers	35,186,684	35,628,620
Principals and Vice Principals	5,934,524	6,009,804
Educational Assistants	6,456,373	7,272,821
Support Staff	8,528,398	8,575,960
Other Professionals	3,258,021	3,268,977
Substitutes	4,127,539	4,118,802
Total Salaries	63,491,539	64,874,984
Employee Benefits	17,415,131	16,898,810
Total Salaries and Benefits	80,906,670	81,773,794
Services and Supplies		
Services	2,625,688	2,671,123
Student Transportation	1,500	1,500
Professional Development and Travel	754,258	759,328
Rentals and Leases	74,000	74,000
Dues and Fees	260,280	282,300
Insurance	289,675	281,675
Supplies	3,834,765	3,688,195
Utilities	1,823,000	1,838,000
Total Services and Supplies	9,663,166	9,596,121
Total Operating Expense	90,569,836	91,369,915

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	26,765,026	1,120,804		325,183		2,949,834	31,160,847
1.03 Career Programs	482,094			117,549	88,501		688,144
1.07 Library Services	1,003,507			92,064			1,095,571
1.08 Counselling	1,510,263		44,343		196,874		1,751,480
1.10 Inclusive Education	4,838,346	137,931	5,469,958	58,702	223,971	770,915	11,499,823
1.20 Early Learning and Child Care			148,312				148,312
1.30 English Language Learning	99,388						99,388
1.31 Indigenous Education	488,060	153,028	793,760	65,258	71,046	3,227	1,574,379
1.41 School Administration		4,482,398		1,594,514		148,131	6,225,043
1.62 International and Out of Province Students							-
Total Function 1	35,186,684	5,894,161	6,456,373	2,253,270	580,392	3,872,107	54,242,987
4 District Administration							
4.11 Educational Administration		40,363		41,930	699,707		782,000
4.20 Early Learning and Child Care				5,032	35,400		40,432
4.40 School District Governance				-	104,394		104,394
4.41 Business Administration				273,304	1,234,462	47,919	1,555,685
Total Function 4	-	40,363	-	320,266	2,073,963	47,919	2,482,511
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				60,623	273,593		334,216
5.50 Maintenance Operations				3,755,177	223,190	93,561	4,071,928
5.52 Maintenance of Grounds				197,467			197,467
5.56 Utilities							-
Total Function 5	-	-	-	4,013,267	496,783	93,561	4,603,611
7 Transportation and Housing							
7.41 Transportation and Housing Administration				125,542	106,883		232,425
7.70 Student Transportation				1,816,053		113,952	1,930,005
Total Function 7	-	-	-	1,941,595	106,883	113,952	2,162,430
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	35,186,684	5,934,524	6,456,373	8,528,398	3,258,021	4,127,539	63,491,539

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	31,160,847	8,462,347	39,623,194	1,578,776	41,201,970	41,056,104
1.03 Career Programs	688,144	190,250	878,394	334,096	1,212,490	1,271,213
1.07 Library Services	1,095,571	307,804	1,403,375	97,217	1,500,592	1,399,033
1.08 Counselling	1,751,480	473,779	2,225,259	169,201	2,394,460	2,342,545
1.10 Inclusive Education	11,499,823	3,355,302	14,855,125	189,236	15,044,361	15,913,298
1.20 Early Learning and Child Care	148,312	47,288	195,600	-	195,600	197,396
1.30 English Language Learning	99,388	32,827	132,215	5,000	137,215	131,913
1.31 Indigenous Education	1,574,379	430,852	2,005,231	262,000	2,267,231	2,534,771
1.41 School Administration	6,225,043	1,565,027	7,790,070	190,357	7,980,427	7,878,685
1.62 International and Out of Province Students	-	-	-	5,000	5,000	15,000
Total Function 1	54,242,987	14,865,476	69,108,463	2,830,883	71,939,346	72,739,958
4 District Administration						
4.11 Educational Administration	782,000	174,242	956,242	127,356	1,083,598	1,340,691
4.20 Early Learning and Child Care	40,432	9,160	49,592	-	49,592	49,359
4.40 School District Governance	104,394	12,693	117,087	208,790	325,877	383,019
4.41 Business Administration	1,555,685	389,894	1,945,579	578,910	2,524,489	2,478,571
Total Function 4	2,482,511	585,989	3,068,500	915,056	3,983,556	4,251,640
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	334,216	78,097	412,313	241,070	653,383	641,228
5.50 Maintenance Operations	4,071,928	1,200,039	5,271,967	1,900,277	7,172,244	7,091,797
5.52 Maintenance of Grounds	197,467	56,643	254,110	421,215	675,325	675,123
5.56 Utilities	-	-	-	2,023,000	2,023,000	2,038,000
Total Function 5	4,603,611	1,334,779	5,938,390	4,585,562	10,523,952	10,446,148
7 Transportation and Housing						
7.41 Transportation and Housing Administration	232,425	62,997	295,422	18,340	313,762	312,443
7.70 Student Transportation	1,930,005	565,890	2,495,895	1,313,325	3,809,220	3,619,726
Total Function 7	2,162,430	628,887	2,791,317	1,331,665	4,122,982	3,932,169
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	63,491,539	17,415,131	80,906,670	9,663,166	90,569,836	91,369,915

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	11,267,201	13,463,893
Other Revenue	2,450,000	2,450,000
Investment Income	7,500	10,000
Total Revenue	13,724,701	15,923,893
Expenses		
Instruction	13,306,128	15,492,230
District Administration	7,500	10,000
Operations and Maintenance	29,148	29,148
Transportation and Housing	45,000	44,168
Total Expense	13,387,776	15,575,546
Net Revenue (Expense)	336,925	348,347
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(336,925)	(398,347)
Other		50,000
Total Net Transfers	(336,925)	(348,347)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2027

	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	-	90,000	17,000	2,300,000	-	21,000	-	117,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	336,373	302,194	-	-	204,000	41,650	172,981	368,914	363,475
Other				2,450,000					
Investment Income			7,500						
	336,373	302,194	7,500	2,450,000	204,000	41,650	172,981	368,914	363,475
Less: Allocated to Revenue	336,373	392,194	7,500	2,450,000	204,000	62,650	172,981	485,914	363,475
Deferred Revenue, end of year	-	-	17,000	2,300,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	336,373	392,194			204,000	62,650	172,981	485,914	363,475
Other Revenue				2,450,000					
Investment Income			7,500						
	336,373	392,194	7,500	2,450,000	204,000	62,650	172,981	485,914	363,475
Expenses									
Salaries									
Teachers									
Principals and Vice Principals							53,694	295,171	
Educational Assistants		296,725			146,671		33,627	82,352	
Support Staff									
Substitutes							29,579		320,166
	-	296,725	-	-	146,671	-	116,900	377,523	320,166
Employee Benefits		95,469			46,811		23,860	95,274	43,309
Services and Supplies	29,148		7,500	2,450,000	10,518	62,650	32,221	13,117	
	29,148	392,194	7,500	2,450,000	204,000	62,650	172,981	485,914	363,475
Net Revenue (Expense) before Interfund Transfers	307,225	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(307,225)								
	(307,225)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2027

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Seamless Day Kindergarten	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	50,000	67,150	13,000	380,000	30,000	170,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	7,730,900	45,000	52,000	-	-	-	-	836,470	
Other									
Investment Income									
	7,730,900	45,000	52,000	-	-	-	-	836,470	-
Less: Allocated to Revenue	7,730,900	45,000	52,000	-	14,862	13,000	167,682	866,470	170,000
Deferred Revenue, end of year	-	-	-	50,000	52,288	-	212,318	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	7,730,900	45,000	52,000	-	14,862	13,000	167,682	866,470	170,000
Other Revenue									
Investment Income									
	7,730,900	45,000	52,000	-	14,862	13,000	167,682	866,470	170,000
Expenses									
Salaries									
Teachers	6,128,253								
Principals and Vice Principals							130,540		
Educational Assistants					9,725				
Support Staff		24,424						140,824	
Substitutes			2,641			3,896			140,256
	6,128,253	24,424	2,641	-	9,725	3,896	130,540	140,824	140,256
Employee Benefits	1,602,647	7,775	390		3,137	576	32,142	42,323	20,736
Services and Supplies		12,801	48,969		2,000	8,528	5,000	683,323	9,008
	7,730,900	45,000	52,000	-	14,862	13,000	167,682	866,470	170,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2027

	National School Food Program	TOTAL
	\$	\$
Deferred Revenue, beginning of year	-	3,255,150
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	189,700	10,643,657
Other		2,450,000
Investment Income		7,500
	189,700	13,101,157
Less: Allocated to Revenue	189,700	13,724,701
Deferred Revenue, end of year	-	2,631,606
Revenues		
Provincial Grants - Ministry of Education and Child Care	189,700	11,267,201
Other Revenue		2,450,000
Investment Income		7,500
	189,700	13,724,701
Expenses		
Salaries		
Teachers		6,128,253
Principals and Vice Principals		479,405
Educational Assistants		569,100
Support Staff		165,248
Substitutes		496,538
	-	7,838,544
Employee Benefits		2,014,449
Services and Supplies	160,000	3,534,783
	160,000	13,387,776
Net Revenue (Expense) before Interfund Transfers	29,700	336,925
Interfund Transfers		
Tangible Capital Assets Purchased	(29,700)	(336,925)
	(29,700)	(336,925)
Net Revenue (Expense)	-	-

School District No. 83 (K̓wsaltktnéws ne Secwepemcúl’ecw)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	-		-	20,000
Investment Income		73,500	73,500	102,200
Amortization of Deferred Capital Revenue	4,345,269		4,345,269	4,017,328
Total Revenue	4,345,269	73,500	4,418,769	4,139,528
Expenses				
Operations and Maintenance			-	20,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,545,789		5,545,789	5,164,893
Transportation and Housing	902,803		902,803	840,796
Total Expense	6,448,592	-	6,448,592	6,025,689
Net Revenue (Expense)	(2,103,323)	73,500	(2,029,823)	(1,886,161)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,189,519		1,189,519	1,481,951
Local Capital		487,360	487,360	487,592
Total Net Transfers	1,189,519	487,360	1,676,879	1,969,543
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	802,608	(802,608)	-	
Total Other Adjustments to Fund Balances	802,608	(802,608)	-	
Budgeted Surplus (Deficit), for the year	(111,196)	(241,748)	(352,944)	83,382