

**POLICY, OPERATIONS & FINANCE PARTNER ADVISORY COMMITTEE
AGENDA**

TUESDAY, FEBRUARY 10, 2026

3:00 PM – 4:30 PM PST

4:00 PM – 5:30 PM MST

In person: School Board Office, 811 Stanley Street, Nelson BC

Via video conference: [Zoom](#) - Webinar ID: 657 3277 9733 – Password: 495118

1. Call to Order

2. Acknowledgement of Aboriginal Territory

We acknowledge, respect and honour the First Nations in whose traditional territories the Kootenay Lake School District operates and all Aboriginal people residing within the boundaries of School District No. 8.

3. Receiving Presentations/Delegations - Nil

4. Changes or Omissions to Minutes (p. 2) App. 4

5. New or Ongoing Business

A. Amended Budget Discussion (p. 4) suggested timeline: 25 minutes App. 5A

B. Review Policies

1. Policy 490: School Closure (p. 35) suggested timeline: 10 minutes App. 5B.1
Policy updated to provide further clarity

2. Policy 610: Fiscal Management (p. 42) suggested timeline: 10 minutes App. 5B.2
*This policy is currently published as “Fiscal Management” and will be renamed.
The “School Fees” section from the draft remains a separate policy.*

3. Policy 611: Capital Planning (p. 48) suggested timeline: 10 minutes App. 5B.3
New policy

4. Policy 430: Fees, Deposits and Financial Hardship (p. 51) suggested timeline: 10 minutes App. 5B.4
Renumber to Policy 612: School Fees

5. Policy 650: Disposal of Real Property and Improvements (p. 53) App. 5B.5
suggested timeline: 10 minutes
Regular review

6. Comments or Questions from the Public Regarding Items in this Agenda

7. Meeting Schedule & Reminders

The next meeting of the Committee is scheduled for May 12, 2026.

8. Adjournment



**POLICY, OPERATIONS & FINANCE PARTNER ADVISORY COMMITTEE
MINUTES
TUESDAY, SEPTEMBER 9, 2025**

Board: K. Etheridge, Committee Chair *(via video conference)*
D. Lang, Chair
J. Bremner, Vice Chair *(via video conference)*
M. J. Blackmore
S. Chew *(via video conference)*
A. Gribbin
S. Nazaroff *(via video conference)*
M. Shunter
L. Trenaman

Partners K. Centrone, CUPE *(via video conference)*
J. Francis, KLPVPA
J. Konken, KLPVPA
C. Leushner, DPAC
J. Pierce, CUPE *(via video conference)*

District Staff: T. Smillie, Superintendent
C. MacArthur, Secretary-Treasurer
B. Eaton, Director of Instruction – Innovative Learning
D. Holitzki, Assistant Superintendent
C. Kerr, Director of Operations
C. Singh, Director of Human Resources
S. Bruskowski, Executive Assistant

Guests: David Bond, KPMG *(for agenda item 5B)*

Regrets: Nil

1. Call to Order

The meeting was called to order at 3:30 PM.

2. Acknowledgement of Aboriginal Territory

3. Receiving Presentations/Delegations - Nil

4. Changes or Omissions to Minutes - Nil

5. New or Ongoing Business

A. 2025-2026 Terms of Reference

The 2025-2026 Terms of Reference were reviewed.

B. 2024-2025 Audited Financial Statements

Guest: David Bond, KPMG



Secretary-Treasurer MacArthur welcomed auditor David Bond from KPMG. Mr. Bond presented a clean audit final report. No issues were noted in the audit findings. No internal control deficiencies were flagged and there were no unadjusted errors. A clean auditor's opinion will be provided to School District No. 8 (Kootenay Lake). Secretary-Treasurer MacArthur thanked David Bond and his team for their work and presented the audited financial statements.

The Superintendent thanked Secretary-Treasurer MacArthur and her team for their work on the audited financial statements.

6. Comments or Questions from the Public Regarding Items in this Agenda

7. Meeting Schedule & Reminders

The next meeting of the Committee is scheduled for February 10, 2026.

8. Adjournment

The meeting was adjourned at 4:18 PM.

Committee Chair

Secretary-Treasurer



FROM: Cathy MacArthur, Secretary-Treasurer
DATE: February 10, 2026
SUBJECT: 2025-2026 Amended Annual Budget Discussion

For Information

Background

This memorandum provides information on SD8's proposed 2025-2026 Amended Annual Budget Bylaw.

Information

During the May 13, 2025 Meeting of the Board Held in Public, the Board approved the 2025-2026 Annual Budget. This budget was based on the best information available at that time, including estimated enrolment information. Revenues were based on this estimate. Every year at the end of September all districts perform a student enrolment count and subsequently report the count to the Ministry of Education and Child Care. Provincial grants are adjusted based on the actual enrolment numbers and the Board approves the Amended Annual Budget Bylaw in February each year.

The attached Amended Annual Budget Bylaw and Amended Budget Discussion provides more information on the amended budget compared to the original budget approved at the May 13, 2025 Meeting of the Board Held in Public.



Amended Annual Budget

School District No. 08 (Kootenay Lake)

June 30, 2026



School District No. 08 (Kootenay Lake)

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. 08 (KOOTENAY LAKE) (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. 08 (Kootenay Lake) 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 \$87,589,825 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. 08 (Kootenay Lake) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 10th DAY OF FEBRUARY, 2026.

Secretary Treasurer



School District No. 08 (Kootenay Lake)

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	66,441,546	66,106,055
Operating - Tangible Capital Assets Purchased	455,000	455,000
Special Purpose Funds - Total Expense	16,232,375	14,291,589
Special Purpose Funds - Tangible Capital Assets Purchased	150,000	150,000
Capital Fund - Total Expense	4,310,904	4,139,185
Total Budget Bylaw Amount	87,589,825	85,141,829

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. 08 (Kootenay Lake)

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	(1,142,405)	(827,711)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(605,000)	(605,000)
From Deferred Capital Revenue	(3,334,708)	(3,212,034)
Total Acquisition of Tangible Capital Assets	(3,933,172)	(3,817,034)
Amortization of Tangible Capital Assets	4,310,904	4,139,185
Total Effect of change in Tangible Capital Assets	377,732	322,151
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(764,673)	(505,560)



School District No. 08 (Kootenay Lake)

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	7,505,262	123,005	20,455,498	28,083,765
Changes for the year				
Net Revenue (Expense) for the year	(319,209)	150,000	(973,196)	(1,142,405)
Interfund Transfers				
Tangible Capital Assets Purchased	(455,000)	(150,000)	605,000	-
Net Changes for the year	(774,209)	-	(368,196)	(1,142,405)
Budgeted Accumulated Surplus (Deficit), end of year	6,731,053	123,005	20,087,302	26,941,360



School District No. 08 (Kootenay Lake)

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	63,875,377	63,831,988
Other	283,603	303,850
Federal Grants		116,410
Tuition	954,982	628,450
Other Revenue	641,597	626,797
Rentals and Leases	105,000	105,000
Investment Income	261,778	437,000
Total Revenue	66,122,337	66,049,495
Expenses		
Instruction	48,774,113	47,997,145
District Administration	4,824,116	5,076,174
Operations and Maintenance	9,417,547	9,445,559
Transportation and Housing	3,425,770	3,587,177
Total Expense	66,441,546	66,106,055
Net Revenue (Expense)	(319,209)	(56,560)
Budgeted Prior Year Surplus Appropriation	774,209	511,560
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(455,000)	(455,000)
Total Net Transfers	(455,000)	(455,000)
Budgeted Surplus (Deficit), for the year	-	-



Schedule 2A

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	63,186,669	63,152,889
ISC/LEA Recovery	(135,431)	(135,431)
Other Ministry of Education and Child Care Grants		
Pay Equity	300,996	300,996
Funding for Graduated Adults	1,422	
Student Transportation Fund	419,602	419,602
FSA Scorer Grant	8,187	
NGN Self-Provisioned Site Grant	93,932	93,932
Total Provincial Grants - Ministry of Education and Child Care	63,875,377	63,831,988
Provincial Grants - Other	283,603	303,850
Federal Grants	-	116,410
Tuition		
Continuing Education	51,000	51,000
International and Out of Province Students	903,982	577,450
Total Tuition	954,982	628,450
Other Revenues		
Other School District/Education Authorities	426,018	426,018
Funding from First Nations	135,431	135,431
Miscellaneous		
Private Bussing	51,348	51,348
After School Programs	14,000	14,000
Miscellaneous	14,800	-
Total Other Revenue	641,597	626,797
Rentals and Leases	105,000	105,000
Investment Income	261,778	437,000
Total Operating Revenue	66,122,337	66,049,495

School District No. 08 (Kootenay Lake)

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	22,909,014	23,220,748
Principals and Vice Principals	4,490,707	4,526,079
Educational Assistants	3,960,775	3,922,744
Support Staff	8,090,643	8,002,570
Other Professionals	2,542,039	2,514,236
Substitutes	3,457,716	3,408,703
Total Salaries	45,450,894	45,595,080
Employee Benefits	11,731,154	11,457,615
Total Salaries and Benefits	57,182,048	57,052,695
Services and Supplies		
Services	2,282,180	2,466,803
Student Transportation	331,660	340,421
Professional Development and Travel	730,634	652,735
Rentals and Leases	122,644	122,551
Dues and Fees	117,588	99,940
Insurance	212,800	225,000
Supplies	3,751,476	3,316,709
Utilities	1,710,516	1,829,201
Total Services and Supplies	9,259,498	9,053,360
Total Operating Expense	66,441,546	66,106,055



School District No. 08 (Kootenay Lake)

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	20,008,859					2,282,751	22,291,610
1.07 Library Services	41,884			87,732			129,616
1.08 Counselling	310,039					73,080	383,119
1.10 Inclusive Education	1,711,216		3,960,775	51,314		315,169	6,038,474
1.30 English Language Learning	5,240						5,240
1.31 Indigenous Education	831,776			188,378	21,533	10,656	1,052,343
1.41 School Administration		4,001,243		1,461,378	236,041	207,519	5,906,181
1.62 International and Out of Province Students		64,898		83,637			148,535
Total Function 1	22,909,014	4,066,141	3,960,775	1,872,439	257,574	2,889,175	35,955,118
4 District Administration							
4.11 Educational Administration		272,392			768,496		1,040,888
4.40 School District Governance					194,820		194,820
4.41 Business Administration		152,174		373,202	853,729	15,175	1,394,280
Total Function 4	-	424,566	-	373,202	1,817,045	15,175	2,629,988
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				28,886	352,152	18,705	399,743
5.50 Maintenance Operations				3,675,527		351,323	4,026,850
5.52 Maintenance of Grounds				177,576		14,400	191,976
5.56 Utilities							-
Total Function 5	-	-	-	3,881,989	352,152	384,428	4,618,569
7 Transportation and Housing							
7.41 Transportation and Housing Administration				55,688	115,268		170,956
7.70 Student Transportation				1,907,325		168,938	2,076,263
Total Function 7	-	-	-	1,963,013	115,268	168,938	2,247,219
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,909,014	4,490,707	3,960,775	8,090,643	2,542,039	3,457,716	45,450,894



School District No. 08 (Kootenay Lake)

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	22,291,610	5,673,558	27,965,168	2,124,880	30,090,048	29,820,891
1.07 Library Services	129,616	37,034	166,650	30,000	196,650	171,900
1.08 Counselling	383,119	100,792	483,911		483,911	335,968
1.10 Inclusive Education	6,038,474	1,679,451	7,717,925	293,950	8,011,875	8,111,831
1.30 English Language Learning	5,240	1,363	6,603		6,603	19,887
1.31 Indigenous Education	1,052,343	278,145	1,330,488	390,731	1,721,219	1,491,070
1.41 School Administration	5,906,181	1,415,101	7,321,282	205,875	7,527,157	7,544,777
1.62 International and Out of Province Students	148,535	31,489	180,024	556,626	736,650	500,821
Total Function 1	35,955,118	9,216,933	45,172,051	3,602,062	48,774,113	47,997,145
4 District Administration						
4.11 Educational Administration	1,040,888	232,932	1,273,820	307,871	1,581,691	1,627,442
4.40 School District Governance	194,820	44,809	239,629	212,035	451,664	543,902
4.41 Business Administration	1,394,280	319,990	1,714,270	1,076,491	2,790,761	2,904,830
Total Function 4	2,629,988	597,731	3,227,719	1,596,397	4,824,116	5,076,174
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	399,743	88,872	488,615	389,845	878,460	814,413
5.50 Maintenance Operations	4,026,850	1,143,409	5,170,259	1,162,387	6,332,646	6,405,518
5.52 Maintenance of Grounds	191,976	54,652	246,628	149,297	395,925	396,427
5.56 Utilities	-	-	-	1,810,516	1,810,516	1,829,201
Total Function 5	4,618,569	1,286,933	5,905,502	3,512,045	9,417,547	9,445,559
7 Transportation and Housing						
7.41 Transportation and Housing Administration	170,956	42,676	213,632	21,775	235,407	236,856
7.70 Student Transportation	2,076,263	586,881	2,663,144	527,219	3,190,363	3,350,321
Total Function 7	2,247,219	629,557	2,876,776	548,994	3,425,770	3,587,177
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	45,450,894	11,731,154	57,182,048	9,259,498	66,441,546	66,106,055



Schedule 3

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	14,258,490	12,709,589
Other	53,885	77,000
Other Revenue	2,055,000	1,640,000
Investment Income	15,000	15,000
Total Revenue	16,382,375	14,441,589
Expenses		
Instruction	16,071,884	14,135,086
Operations and Maintenance	129,640	129,640
Transportation and Housing	30,851	26,863
Total Expense	16,232,375	14,291,589
Net Revenue (Expense)	150,000	150,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(150,000)	(150,000)
Total Net Transfers	(150,000)	(150,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 08 (Kootenay Lake)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	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			667,135	1,513,328	40,113	13,956	7,577	271,512	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	279,640	218,308		2,000,000	170,000	44,100	129,758	759,048	236,212
Provincial Grants - Other									
Investment Income				15,000					
	279,640	218,308	-	2,015,000	170,000	44,100	129,758	759,048	236,212
Less: Allocated to Revenue	279,640	218,308	30,000	2,015,000	210,113	58,056	129,758	1,030,560	236,212
Recovered							7,577		
Deferred Revenue, end of year	-	-	637,135	1,513,328	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	279,640	218,308			210,113	58,056	129,758	1,030,560	236,212
Provincial Grants - Other									
Other Revenue			30,000	2,000,000					
Investment Income				15,000					
	279,640	218,308	30,000	2,015,000	210,113	58,056	129,758	1,030,560	236,212
Expenses									
Salaries									
Teachers							23,457	33,871	
Principals and Vice Principals									
Educational Assistants		168,188					46,360	433,407	
Support Staff									142,203
Other Professionals									29,072
Substitutes						24,032			
	-	168,188	-	-	-	24,032	69,817	467,278	171,275
Employee Benefits		50,120				7,690	13,954	137,962	49,937
Services and Supplies	129,640		30,000	2,015,000	210,113	26,334	45,987	425,320	15,000
	129,640	218,308	30,000	2,015,000	210,113	58,056	129,758	1,030,560	236,212
Net Revenue (Expense) before Interfund Transfers	150,000	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(150,000)								
	(150,000)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-



School District No. 08 (Kootenay Lake)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Seamless Day Kindergarten	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			100			36,681	9,919		152,009
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	10,343,940	49,881	30,751	55,000	55,400			175,000	597,706
Provincial Grants - Other									
Investment Income									
	10,343,940	49,881	30,751	55,000	55,400	-	-	175,000	597,706
Less: Allocated to Revenue	10,343,940	49,881	30,851	55,000	55,400	36,681	9,919	175,000	749,715
Recovered									
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	10,343,940	49,881	30,851	55,000	55,400	36,681	9,919	175,000	749,715
Provincial Grants - Other									
Other Revenue									
Investment Income									
	10,343,940	49,881	30,851	55,000	55,400	36,681	9,919	175,000	749,715
Expenses									
Salaries									
Teachers	8,209,476			43,656					
Principals and Vice Principals									
Educational Assistants					42,458				97,761
Support Staff									
Other Professionals								143,740	85,796
Substitutes		39,588							
	8,209,476	39,588	-	43,656	42,458	-	-	143,740	183,557
Employee Benefits	2,134,464	10,293		11,344	12,652			31,260	39,858
Services and Supplies			30,851		290	36,681	9,919		526,300
	10,343,940	49,881	30,851	55,000	55,400	36,681	9,919	175,000	749,715
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-



School District No. 08 (Kootenay Lake)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	Health Career Grants	Professional Learning Grant	National School Food Program	Work Experience Enhancement	After School Sports and Arts Grant	Health Promoting Schools	Donations	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,300	238,867	122,231	35,296	3,885		25,230	3,139,139
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care			183,350					15,328,094
Provincial Grants - Other					50,000	27,000	25,000	102,000
Investment Income								15,000
	-	-	183,350	-	50,000	27,000	25,000	15,445,094
Less: Allocated to Revenue	-	238,867	305,581	18,008	53,885	27,000	25,000	16,382,375
Recovered								7,577
Deferred Revenue, end of year	1,300	-	-	17,288	-	-	25,230	2,194,281
Revenues								
Provincial Grants - Ministry of Education and Child Care		238,867	305,581	18,008		27,000		14,258,490
Provincial Grants - Other					53,885			53,885
Other Revenue							25,000	2,055,000
Investment Income								15,000
	-	238,867	305,581	18,008	53,885	27,000	25,000	16,382,375
Expenses								
Salaries								
Teachers		120,748				21,430		8,452,638
Principals and Vice Principals				14,641				14,641
Educational Assistants								788,174
Support Staff								142,203
Other Professionals								258,608
Substitutes		65,673						129,293
	-	186,421	-	14,641	-	21,430	-	9,785,557
Employee Benefits		44,791		3,367		5,570		2,553,262
Services and Supplies		7,655	305,581		53,885		25,000	3,893,556
	-	238,867	305,581	18,008	53,885	27,000	25,000	16,232,375
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	150,000
Interfund Transfers								
Tangible Capital Assets Purchased								(150,000)
	-	-	-	-	-	-	-	(150,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-



School District No. 08 (Kootenay Lake)

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		3,000	3,000	6,000
Amortization of Deferred Capital Revenue	3,334,708		3,334,708	3,212,034
Total Revenue	3,334,708	3,000	3,337,708	3,218,034
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,310,904		4,310,904	4,139,185
Total Expense	4,310,904	-	4,310,904	4,139,185
Net Revenue (Expense)	(976,196)	3,000	(973,196)	(921,151)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	605,000		605,000	605,000
Total Net Transfers	605,000	-	605,000	605,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(371,196)	3,000	(368,196)	(316,151)



2025-2026 Amended Budget

Prepared for February 10, 2026



sd8.bc.ca

2025-2026 Amended Budget Superintendent's Recommendations

Prepared February 10, 2026

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Overview of the Amended Annual Budget

MOE Funded Full-Time Equivalents (FTE)

The table below provides a comparison of actual student Full-Time Equivalent (FTE) enrolments as of September 30, 2025 to the projected student FTEs for the same date, and the actual student FTEs recorded on September 30, 2024.

Student FTEs	Actual Sept 30, 2025	Projected Sept 30, 2025	Actual Sept 30, 2024	Variance from Projected Sept 30, 2025	Variance from Actual Sept 30, 2024
School Age	4,618.0000	4,610.0000	4,675.8750	8.0000	(57.8750)
Adult	4.2500	1.5000	3.2500	2.7500	1.0000
	4,622.2500	4,611.5000	4,679.1250	10.7500	(56.8750)

Based on the 1701 enrolment data as of September 30, 2025, total elementary and secondary enrolment in the district is 10.7500 student FTEs (0.2%) above projected levels. This variance is positive relative to original budget expectations; however, it represents a decrease of 56.875 student FTEs (1.2%) when compared with the actual enrolment reported on September 30, 2024.

Revenue, Expenses and Inter-fund Transfers by Fund

The table below presents the 2025-2026 Amended Budget for the Operating Fund, Special Purpose Funds and Capital Fund compared to the 202-2026 Annual Budget.

All Funds	Operating Fund	Special Purpose Funds	Capital Fund	2025-2026 Amended Budget	2025-2026 Annual Budget	Increase	%
	\$	\$	\$	\$	\$	\$	%
Revenue	66,122,337	16,382,375	3,337,708	85,842,420	83,709,118	2,133,302	2.5%
Expense	66,441,546	16,232,375	4,310,904	86,984,825	84,536,829	2,447,996	2.9%
Surplus (Deficit) before Inter-fund Transfers	(319,209)	150,000	(973,196)	(1,142,405)	(827,711)	(314,694)	38.0%
Net Transfers (to) from other funds							
Tangible Capital Assets Purchased	(455,000)	(150,000)	605,000	-	-	-	0.0%
Deficit after Inter-fund Transfers	(774,209)	-	(368,196)	(1,142,405)	(827,711)	(314,694)	38.0%

Change in Surplus (Deficit)

Revenues from all funds are projected to increase by \$2.1 million (2.5%), while expenses from all funds are projected to increase by \$2.4 million (2.9%). As a result, the Deficit before Inter-Fund Transfers for all funds is projected to increase by \$0.3 million, from \$0.8 million in the 2025-2026 Annual Budget to \$1.1 million in the 2025-2026 Amended Budget.

The change in the deficit for the 2025-2026 school year was fully anticipated following the completion of financial reporting for the 2024-2025 school year and was incorporated into the 2025-2026 Amended Budget as part of the regular budget cycle.

Operating Fund

The Operating Fund Deficit before Inter-fund Transfers has increased from \$56,560 in the 2025-2026 Annual Budget to \$319,209 in the 2025-2026 Amended Budget. This represents an increase of \$262,649, resulting from the shifting of spending from the prior school year to the current year.

These carried-forward amounts were previously approved by the Board for specific purposes and were internally restricted within the Accumulated Operating Surplus. The carried-forward amounts from the 2024-2025 school year to be spent in 2025-2026 include:

- \$127,991 - Indigenous Education funding (targeted)
 - \$ 79,681 - Indigenous Education Council funding (targeted)
 - \$ 54,977 - School budget carryforwards
- \$262,649**



Special Purpose Funds

The Special Purpose Funds reflect a \$150,000 Surplus before Inter-fund Transfers and a transfer to the Capital Fund for tangible capital asset purchases, which is consistent with the original budget.

Capital Fund

The Capital Fund Deficit reflects the amortization of tangible capital assets offset by amortization revenue. The net amortization expense increased by \$52,045. Amortization is a non-cash accounting entry that recognizes the use and gradual consumption of capital assets over their useful lives. An annual deficit in the Capital Fund is expected and permitted by the Ministry of Education and Child Care (MoECC).

Inter-Fund Transfers between the Operating Fund, Special Purpose Funds, and the Capital Fund total \$605,000 which is consistent with the original budget.

Accumulated Operating Surplus

The table below presents the change in the Accumulated Operating Surplus for the 2025-2026 Amended Budget compared to the 2025-2026 Annual Budget.

Change in Accumulated Operating Surplus	2025-2026 Amended Budget \$	2025-2026 Annual Budget \$	Increase (Decrease) \$
Opening Internally Restricted Accumulated Operating Surplus	4,398,277	3,795,248	603,029
Forecasted Spending of Internally Restricted Operating Surplus in 2025-2026:			
Indigenous Education (targeted funding)	(127,991)	-	(127,991)
Indigenous Education Council Capacity (targeted funding)	(79,681)	-	(79,681)
New Initiatives	(56,560)	(56,560)	-
School Budget Carry Forwards	(54,977)	-	(54,977)
Capital Purchases	(455,000)	(455,000)	-
	(774,209)	(511,560)	(262,649)
Closing Internally Restricted Accumulated Operating Surplus	3,624,068	3,283,688	340,380
Unrestricted Accumulated Operating Surplus	3,106,985	3,081,850	25,135
Total Accumulated Operating Surplus	6,731,053	6,365,538	365,515

Maintaining a healthy level of Total Accumulated Operating Surplus is a smart part of any budget because it allows for planning over multiple years and helps cover unexpected costs without disrupting planned spending. It's a financial safety net that protects projects or operations from delays or overspending when surprises happen.

Closing Internally Restricted Accumulated Operating Surplus is projected to be \$3.6 million after forecasted spending of \$774,209 for 2025-2026. Approximately \$4.4 million had been previously internally restricted by the Board to support future spending over several years for Indigenous Education and Indigenous Education Council capacity targeted funding, new initiatives, future operations, contractual professional development, and the purchase of furniture, equipment, vehicles, and technology assets.

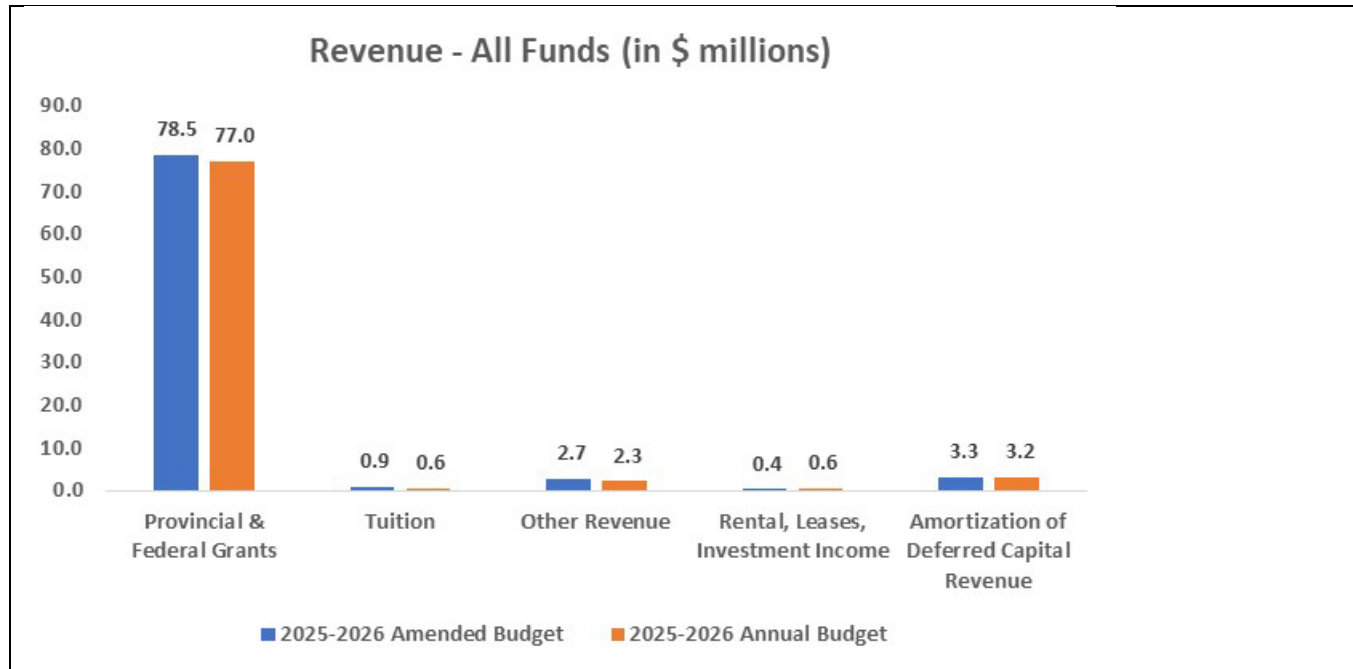
Unrestricted Accumulated Operating Surplus represents the portion of the Surplus that has not been assigned for specific uses. It functions as a contingency reserve, providing financial stability, and flexibility when plans change or emergencies arise. The Unrestricted Accumulated Operating Surplus is projected to be \$3.1 million, representing 4.7% of operating expenditures, which is well within Policy 621: Accumulated Operating Surplus range of 3% to 5% of operating expenditures.



All Funds

Revenue - All Funds

The chart below presents a comparison of the revenue for all funds for the 2025-2026 Amended Budget and 2025-2026 Annual Budget.



Total projected revenue is increasing by \$2.1 million (2.5%) in the 2025-2026 Amended Budget, compared to the 2025-2026 Annual Budget, with the following changes:

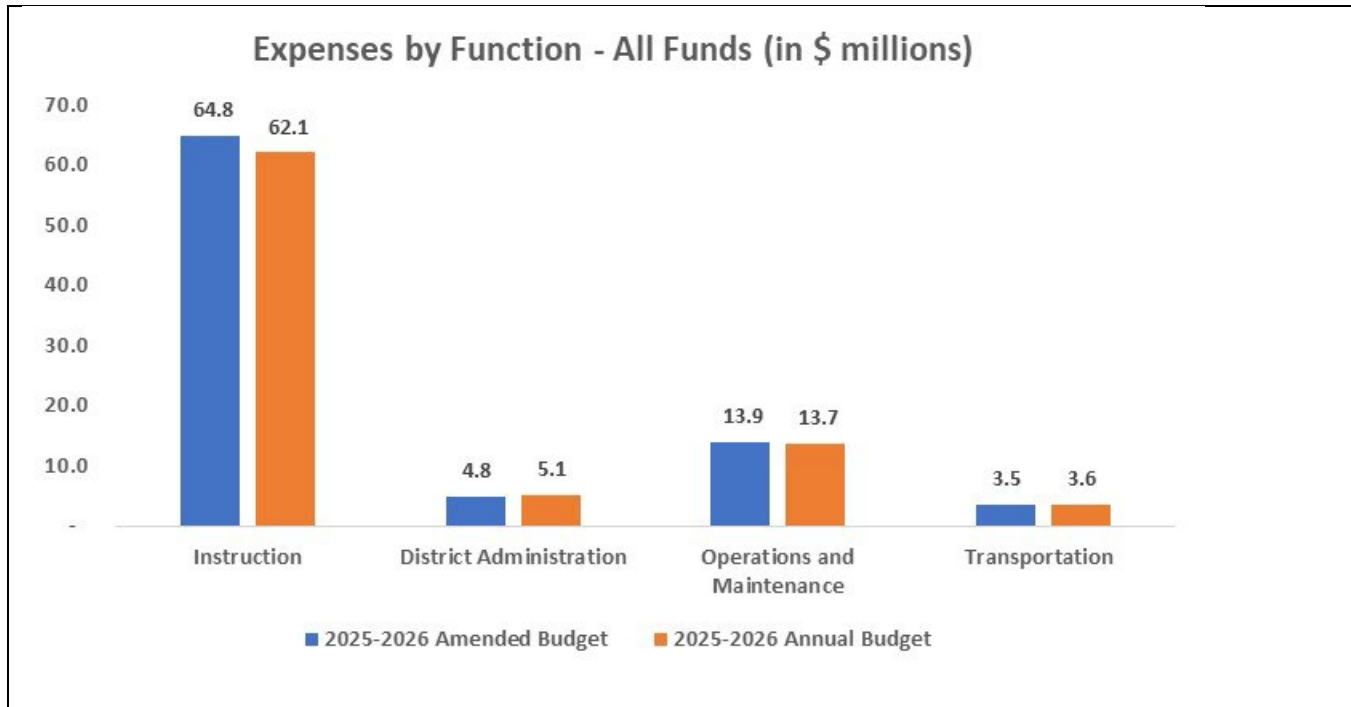
- Provincial and federal grants have increased by \$1.5 million (2%), primarily due to additional grants in the Special Purpose Funds. Despite the overall increase, grants represent 91.4% of total revenue, a decline of 0.6 percentage points from 92.0% in the original budget, reflecting proportionally higher growth in other revenue sources.
- Tuition revenue from international students has increased by \$0.3 million (52%), attributable to higher enrolments. As a result, this revenue stream increased its share of total revenue to 1.1%, up 0.3 percentage points from 0.8% in the original budget.
- Other Revenue has increased by \$0.4 million (19%), driven by higher activity within school-generated funds. This category now represents 3.1% of total revenue, an increase of 0.4 percentage points from 2.7% originally budgeted.
- Rentals, Leases, and Investment Income have decreased by \$0.2 million (32%) due to lower investment balances and reduced interest rates. Consequently, this revenue source represents 0.4% of total revenue, compared to 0.7% in the original budget, a decrease of 0.3 percentage points.
- Amortization of Deferred Capital Revenue has increased by \$0.1 million (4%), reflecting higher capital asset additions. Amortization revenue represents 3.9% of total revenue, an increase of 0.1 percentage points from 3.8% in the original budget.





Expenses by Function - All Funds

The chart below presents a comparison of the expenses by function for all funds for the 2025-2026 Amended Budget and 2025-2026 Annual Budget.



Total projected expenses have increased by \$2.4 million (2.9%) in the 2025-2026 Amended Budget, compared to the 2025-2026 Annual Budget. The increase is primarily attributable to higher instructional expenses and operations and maintenance costs, partially offset by reductions in district administration and transportation expenses.

Instructional Expenses

Instructional expenses have increased by \$2.7 million (4.4%), reflecting additional staffing and program-related expenditures across several instructional areas. Key drivers include:

- Regular Instruction, Library Services, Counselling, and Inclusive Education increased by a combined \$2.2 million, consisting of:
 - \$1.3 million in additional salaries and benefits; and
 - \$0.9 million in increased services and supplies.
- Indigenous Education expenditures increased by \$230,000, driven primarily by higher services and supplies related to targeted programming.
- International Program expenditures increased by \$236,000, reflecting a combination of higher salaries, benefits, services, and supplies associated with increased enrolment.

As a result, instructional expenses now comprise 74.5% of total expenses, an increase of 1.0 percentage points from 73.5% in the original budget.

District Administration

District administration expenses have decreased by \$252,000 (5.0%), primarily due to lower spending across the educational administration, governance, and business administration functions. This decrease includes:

- A \$101,000 reduction in salaries and benefits; and
- A \$151,000 reduction in services and supplies.





Consequently, district administration expenses now represent 5.5% of total expenses, compared to 6.0% in the original budget, a decrease of 0.5 percentage points.

Operations and Maintenance

Operations and maintenance expenses have increased by \$144,000 (1.0%), primarily due to:

- Additional amortization of tangible capital assets in the Capital Fund of \$171,000.
- A reduction in facilities and ground maintenance costs in the Operating Fund of \$9,000.
- A reduction in utilities costs of \$18,000.

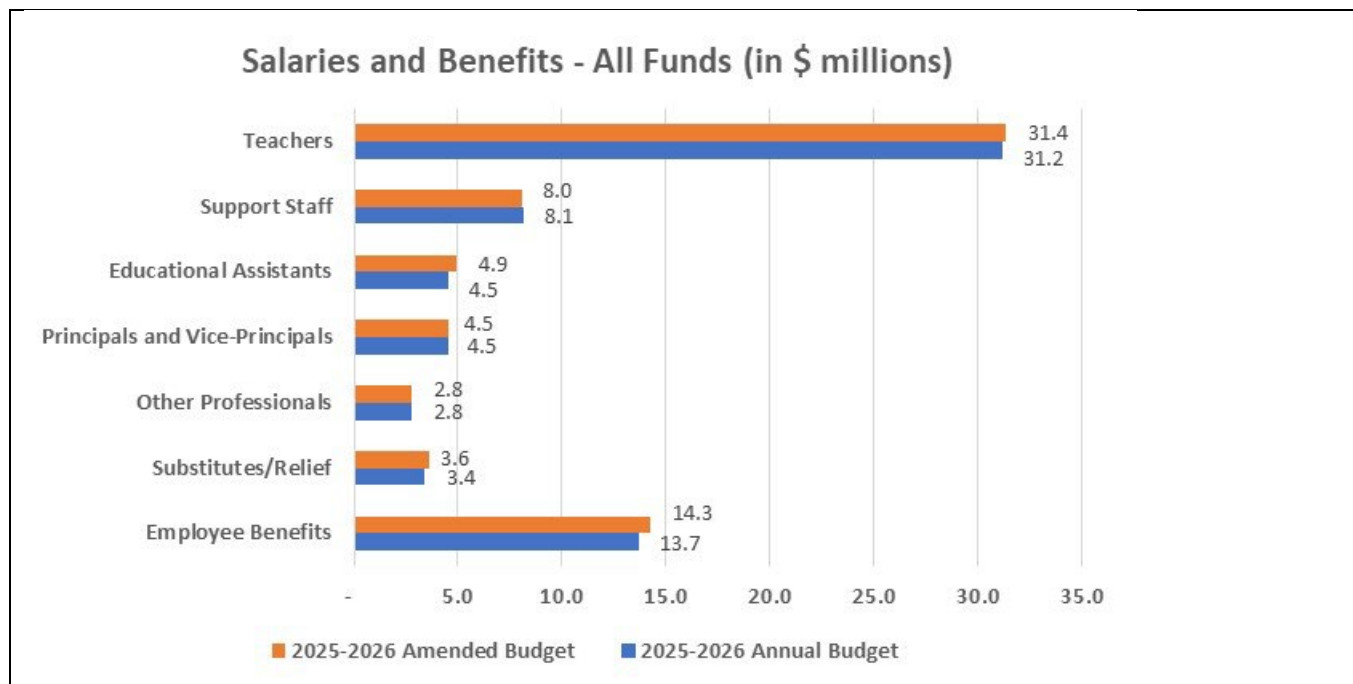
Despite the overall increase, operations and maintenance expenses represent 15.9% of total expenses, a decline of 0.3 percentage points from 16.2% in the original budget, reflecting proportionally higher growth in other expense categories.

Transportation

Transportation expenses have decreased by \$158,000 (4.4%), primarily due to reduced fuel costs. As a result, transportation expenses declined from 4.3% to 4.0% of total expenses, a reduction of 0.3 percentage points.

Salaries and Benefits - All Funds

The chart below presents a comparison of the salaries and benefits for all funds for the 2025-2026 Amended Budget and 2025-2026 Annual Budget.



Total projected salaries and benefits have increased by \$1.3 million (1.9%) in the 2025-2026 Amended Budget, compared to the 2025-2026 Annual Budget. The main changes are:

- Teacher salaries are projected to increase by \$0.2 million (0.5%) because of additional staffing positions.
- Support Staff salaries are budgeted to decrease by \$0.1 million (1.0%) due to more relief staff being used instead of regular staff.
- Educational Assistant salaries reflect an increase of \$0.4 million (9.4%) because of additional staffing positions.
- Principals and Vice-Principal salaries remain consistent with the original 2025-2026 Annual Budget.

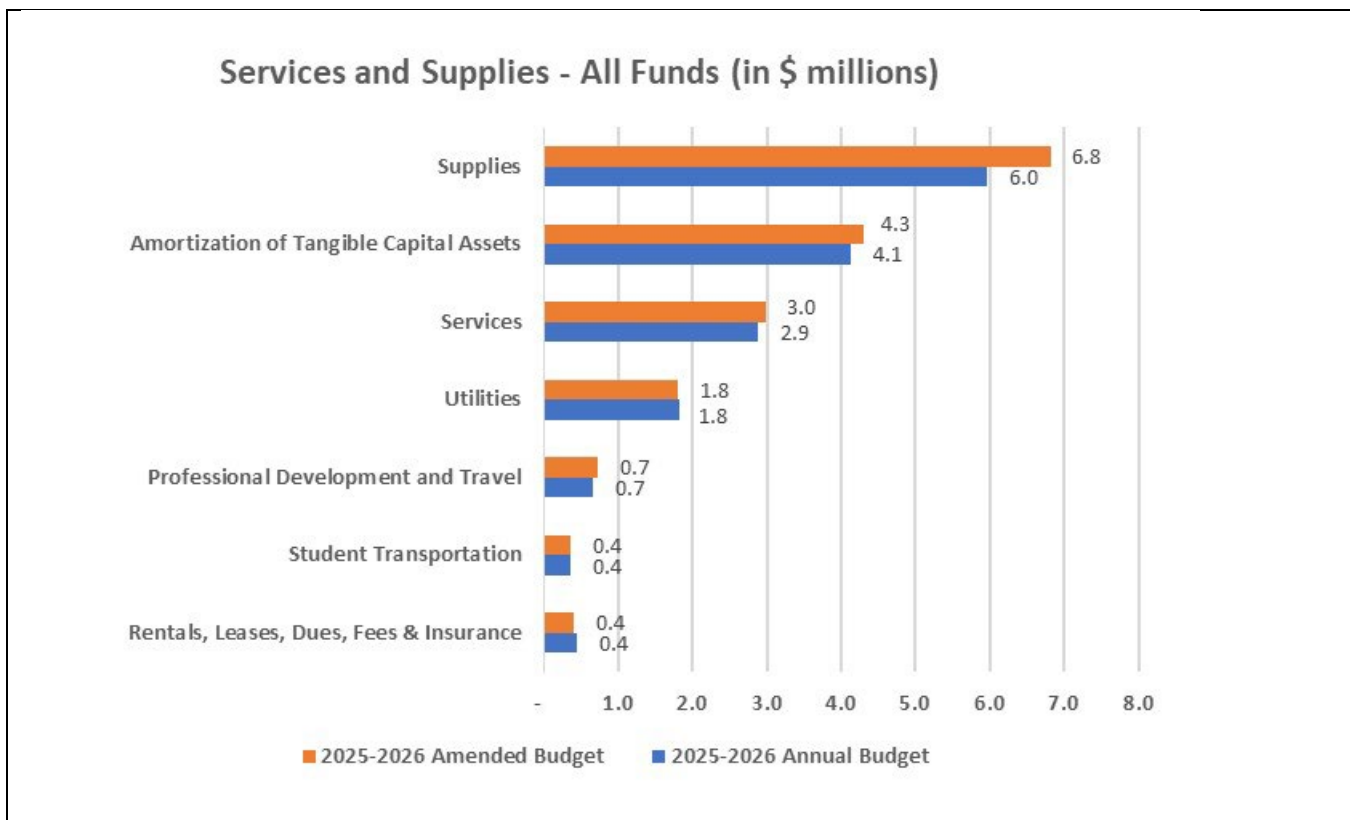




- Other Professional salaries remain consistent with the original budget.
- Substitutes/Relief salaries are projected to increase by \$0.2 million (5.2%). This reflects an update to relief budgets based on actual staffing patterns and typical replacement needs observed in the prior year and in the current year to date. Costs for teachers and support staff are higher, partly offset by lower relief costs for principals and vice-principals.
- Employee Benefits are projected to increase by \$0.6 million (4%) because of higher CPP, EI, and WorkSafeBC premiums, along with increased extended health and dental costs. In total, employee benefits are expected to be 25.9% of salaries, compared to 25.1% in the original budget.

Services and Supplies - All Funds

The chart below presents a comparison of the services and supplies expenses for all funds for the 2025-2026 Amended Budget and 2025-2026 Annual Budget.



Total projected services and supplies expenditures, which include amortization of tangible capital assets, utilities, professional development, travel, rentals, leases, dues, fees, and insurance, have increased by \$1.1 million (6.9%) in the 2025-2026 Amended Budget compared to the 2025-2026 Annual Budget. The increase is driven primarily by higher supply costs and increased amortization related to capital asset purchases.

Key variances are outlined below:

Supplies are projected to increase by \$0.8 million (14.2%), reflecting additional instructional supply requirements, Indigenous Education and Indigenous Education Council Capacity targeted spending, higher custodial supply costs, increased international program expenses, and supply costs related to the Feeding Futures and National School Food Program initiatives.

Amortization of Tangible Capital Assets is projected to increase by \$0.2 million (4.3%) due to additional capital purchases placed into service during the year.



Service expenditures are budgeted to increase by \$0.1 million (3.1%), primarily reflecting additional expenditure in the Special Purpose Funds, partially offset by reductions in the Operating Fund.

Utilities, professional development and travel, student transportation, rentals, leases, dues, fee and insurance expenditures are budgeted to remain consistent with the original budget.

Operating Fund

The table below presents the 2025-2026 Amended Budget compared to the 2025-2026 Annual Budget for the Operating Fund.

Operating Fund	2025-2026 Amended Budget \$	2025-2026 Annual Budget \$	Increase (Decrease) \$ %	
Provincial Grants - Ministry of Education and Child Care (MoECC)				
Operating Grant, Ministry of Education and Child Care	63,186,669	63,152,889	33,780	0.0%
ISC/LEA Recovery	(135,431)	(135,431)	-	0.0%
Other Ministry of Education Grants				0.0%
Pay Equity	300,996	300,996	-	0.0%
Funding for Graduated Adults	1,422	-	1,422	0.0%
Student Transportation Fund	419,602	419,602	-	0.0%
NGN Self Provisioned Sites	93,932	93,932	-	0.0%
FSA Scorer Grant	8,187	-	8,187	0.0%
Total Provincial Grants (MoECC)	63,875,377	63,831,988	43,389	0.1%
Provincial Grants - Other	283,603	303,850	(20,247)	(6.7%)
Federal Grants	-	116,410	(116,410)	(100.0%)
Tuition	954,982	628,450	326,532	52.0%
Other Revenue	641,597	626,797	14,800	2.4%
Rentals and Leases	105,000	105,000	-	0.0%
Investment Income	261,778	437,000	(175,222)	(40.1%)
Total Revenue	66,122,337	66,049,495	72,842	0.1%
Expenses				
Salaries and Benefits	57,182,048	57,052,695	(129,353)	(0.2%)
Services and Supplies	9,259,498	9,053,360	(206,138)	(2.3%)
Total Expenses	66,441,546	66,106,055	(335,491)	(0.5%)
Surplus (Deficit) for the Year	(319,209)	(56,560)	(262,649)	464.4%
Transfers for Tangible Capital Asset Purchases	(455,000)	(455,000)	-	0.0%
Net Surplus (Deficit) for the Year	(774,209)	(511,560)	(262,649)	51.3%

Operating Fund Revenue

Revenue is projected to remain largely consistent with the 2025-2026 Annual Budget, with a net increase of \$73,000 (0.1%). The forecasted increases include:

- Provincial grants from the Ministry of Education and Child Care - Increase of \$43,000, attributable to slightly higher enrolment and additional MoECC grants.
- International tuition revenue - Increase of \$327,000 due to higher-than-budgeted enrolment in the international program.
- Other revenue - Increase of \$15,000 related to incremental activity across various programs.

These increases are partially offset by:

- Federal grants - Reduction of \$116,000, primarily related to lower-than-budgeted funding under Jordan's Principle.
- Investment income - Decrease of \$175,000 due to lower investment balance and reduced interest rates.



Operating Fund Expenses

Salaries and benefits are projected to increase by a net amount of \$129,000 (0.2%), compared to the 2025-2026 Annual Budget. This reflects a decrease in salaries of \$144,000 (0.3%) offset by an increase in employee benefits of \$273,000 (2.4%). Key changes include:

- Teaching costs reflect a decrease of \$311,000, as additional positions and expenses are now funded through Special Purpose Funds rather than operating sources.
- Educational Assistant, Other Professionals, and Substitutes/Relief salaries are increasing by \$303,000 in total, reflecting additional positions and staffing adjustments.
- Principals and Vice-Principal and Support Staff salaries are decreasing by \$136,000 in total, reflecting more relief staff being used instead of regular staff.
- Employee benefit costs increases are driven by increased CPP, EI, and WorkSafeBC premiums, along with rising extended health and dental costs.

Services and supplies are projected at \$9.3 million, \$206,000 (2.3%) higher than originally budgeted. This net increase reflects higher spending on supplies and targeted initiatives, partially offset by lower service and utility savings. Key variances include:

- Service costs are budgeted to decrease by \$184,000, primarily due to lower website hosting, consulting, snow removal, and advertising.
- Professional development and travel are projected to increase by \$78,000, largely related to Indigenous Education and Indigenous Education Council Capacity targeted spending.
- Supplies expenditures are forecast to increase by \$434,000, reflecting additional school supply requirements, spending related to Indigenous Education and Indigenous Education Council Capacity, higher custodial supply costs, and additional international program expenses.
- Utilities are budgeted to decrease by \$18,000 with lower electricity and water/sewer costs being offset by higher heating costs.

Special Purpose Funds

The table below presents the 2025-2026 Amended Budget compared to the 2025-2026 Annual Budget for the Special Purpose Funds.

Special Purpose Funds	2025-2026 Amended Budget	2025-2026 Annual Budget	Increase (Decrease)	
	\$	\$	\$	%
Revenues				
Provincial Grants	14,312,375	12,786,589	1,525,786	11.9%
Other Revenue	2,055,000	1,640,000	415,000	25.3%
Investment Income	15,000	15,000	-	0.0%
Total Revenue	16,382,375	14,441,589	1,940,786	13.4%
Expenses				
Salaries and Benefits	12,338,819	11,187,669	(1,151,150)	(10.3%)
Services and Supplies	3,893,556	3,103,920	(789,636)	(25.4%)
Total Expenses	16,232,375	14,291,589	(1,940,786)	(13.6%)
Surplus (Deficit) for the Year	150,000	150,000	-	0.0%
Transfers for Tangible Capital Asset Purchases	(150,000)	(150,000)	-	0.0%
Net Surplus (Deficit) for the Year	-	-	-	0.0%



Special Purpose Fund Revenue

Special Purpose Fund revenue is projected to increase by \$1.9 million (13.4%) compared to the 2025-2026 Annual Budget. The forecasted increases reflect both the use of prior year carryforward balances and additional grant funding.

- Provincial Grants are projected to increase by \$1.5 million (11.9%), primarily due to the carry forward of 2024-2025 carry-forward balances for the After School Sports & Arts Grant, Community Link, Feeding Futures Fund, Ready Set Learn, and Strong Start, as well as additional funding for the Classroom Enhancement Funds, Professional Learning Grant, National Schools Food Program, and OLEP.
- Other Revenue is projected to increase by \$415,000, reflecting increased activity within the School Generated Funds.

The table below presents a break down of the Provincial Grants by program in the 2025-2026 Amended Budget and the 2025 Annual Budget.

Provincial Grants in Special Purpose Funds	2025-2026 Amended Budget	2025-2026 Annual Budget	Increase (Decrease)	
	\$	\$	\$	%
Classroom Enhancement Fund	10,630,033	9,833,908	796,125	8.1%
Community Link*	1,030,560	759,048	271,512	35.8%
Feeding Futures Fund*	749,715	597,706	152,009	25.4%
National Schools Food Program*	305,581	122,231	183,350	150.0%
Annual Facility Grant	279,640	279,640	-	0.0%
Professional Learning Grant*	238,867	200,000	38,867	19.4%
Learning Improvement Fund	218,308	218,308	-	0.0%
Strong Start*	210,113	160,000	50,113	31.3%
Early Care & Learning (ECL) Funding to Schools	175,000	175,000	-	0.0%
OLEP	129,758	115,835	13,923	12.0%
Ready, Set, Learn*	58,056	41,650	16,406	39.4%
Seamless Day Kindergarten	55,400	55,400	-	0.0%
Mental Health in Schools	55,000	55,000	-	0.0%
After School Sports and Arts Grant*	53,885	50,000	3,885	7.8%
Student & Family Affordability Fund	36,681	50,000	(13,319)	(26.6%)
Grants under \$50,000	85,778	72,863	12,915	17.7%
Total Revenue	14,312,375	12,786,589	1,525,786	11.9%

*Additional revenue relates to 2024-2025 funding carry forwards

Special Purpose Fund Expenses

Salaries and benefits are projected to increase by \$1.2 million (10.3%) compared to the 2025-2026 Annual Budget. This increase reflects higher staffing levels and benefits costs associated with specific program funding and consists of:

- An increase in salaries of \$837,000 (9.4%), and
- An increase in employee benefits of \$314,000 (14.0%).

Key drivers include:

- Teaching salaries are increasing by \$479,000, reflecting the addition of new positions and other salary-related costs funded through the Classroom Enhancement Fund.
- Educational assistant salaries are increasing by \$198,000 due to additional positions supported by Community Link and Feeding Futures Fund.
- Substitute/relief salaries are increasing by \$129,000, with higher spending related to the Classroom Enhancement Fund and Professional Learning Grant.
- Principal and Vice-Principal salaries are increasing by \$15,000, primarily related to additional expenditures within the Work Experience Enhancement Fund.



- Support Staff salaries are increasing by \$16,000 due to higher spending for the Classroom Enhancement Fund.

Services and supplies are projected at \$790,000 (325.4%) above the original budget. The increase is primarily attributable to higher spending within the School Generated Funds, as well as increased expenditures associated with Community Link, Feeding Futures, National Schools Food Program, and Strong Start.

Capital Fund

Capital Fund Revenue and Expenses

The table below presents the 2025-2026 Amended Budget compared to the 2025-2026 Annual Budget for the Capital Fund.

Capital Fund	2025-2026 Amended Budget \$	2025-2026 Annual Budget \$	Increase (Decrease) \$ %	
Revenues				
Investment Income	3,000	6,000	(3,000)	(50.0%)
Amortization Revenue	3,334,708	3,212,034	122,674	3.8%
Total Revenue	3,337,708	3,218,034	119,674	3.7%
Expenses				
Amortization Expense	4,310,904	4,139,185	171,719	4.1%
Total Expenses	4,310,904	4,139,185	171,719	4.1%
Surplus (Deficit) for the Year	(973,196)	(921,151)	(52,045)	5.6%
Transfers for Tangible Capital Asset Purchase	605,000	605,000	-	0.0%
Net Surplus (Deficit) for the Year	(368,196)	(316,151)	(52,045)	16.5%

Amortization revenue is now expected to be \$0.1 million higher than planned, and amortization expense is expected to be \$0.2 million higher. Both increases are due to higher-than-expected capital asset purchases. Because of this, the projected Deficit before Inter-fund Transfers is now \$1.0 million, which is \$52,000 higher than originally budgeted.

Amortization expense is the accounting “use” of capital assets over time, and amortization revenue represents the funding of those assets over the same period. These are non-cash accounting entries - they do not require or generate any actual cash.

Capital acquisitions funded through inter-fund transfers are still budgeted at \$455,000, the same as the original budget. After these transfers are applied, the Deficit after Inter-fund Transfers is projected at \$0.4 million.

Capital Purchases

The table below shows the capital acquisitions and their funding sources.

Capital Purchases	Transfer from Operating Fund \$	Transfer from Special Purpose Funds \$	Bylaw Capital \$	Total \$
Classroom Furniture and Equipment	100,000	-	200,000	300,000
Operations Equipment and Vehicles	75,000	-	-	75,000
Technology Assets	280,000	-	-	280,000
Building Upgrades	-	150,000	2,405,185	2,555,185
Buses	-	-	1,970,533	1,970,533
Kitchen Upgrades	-	-	37,500	37,500
	455,000	150,000	4,613,218	5,218,218



The 2025-2026 Amended Budget includes \$0.6 million in tangible capital asset purchases funded through Operating and Special Purpose Funds consistent with the 2025-2026 Annual Budget. These budgeted purchases include classroom furniture and equipment, operating vehicles, building upgrades and technology assets.

In addition, the 2025-2026 Amended Budget also includes \$4.6 million in additional capital expenditures funded by MOECC Bylaw Capital, supporting building upgrades, buses and kitchen upgrades.

Amended Annual Budget Bylaw Summary

The table below summarizes the district's total 2025-2026 Amended Annual Budget Bylaw amounts.

Budget Bylaw Amounts	2025-2026	2025-2026	Increase (Decrease)	
	Amended Budget	Annual Budget		
	\$	\$	\$	%
Operating - Total Expense	66,441,546	66,106,055	335,491	0.5%
Operating - Tangible Capital Assets Purchased	455,000	455,000	-	0.0%
Special Purpose Funds - Total Expense	16,232,375	14,291,589	1,940,786	13.6%
Special Purpose Funds - Tangible Capital Assets Purchased	150,000	150,000	-	0.0%
Capital Fund - Total Expense	4,310,904	4,139,185	171,719	4.1%
	87,589,825	85,141,829	2,447,996	2.9%

The Amended Budget Bylaw Amount of \$87.6 million has increased by \$2.4 million compared to the 2025-2026 Annual Budget. This increase reflects \$0.3 million in additional expenditures in the Operating Fund, \$1.9 million in the Special Purpose Funds, and \$0.2 million in the Capital Fund.

POLICY 490: Permanent School Closure

The Board may decide to permanently close a school, following a school closure public consultation process, and must provide written notification to the Minister of Education and Child Care.
At times, the Board may consider permanent closure of schools.

~~The Board of Education of School District No. 8 (Kootenay Lake) believes that consultation with staff, parents and the public is essential when considering decisions that involve closing schools. Such considerations will be subject to the Administrative Procedures associated with this policy.~~
The Board of Education of School District No. 8 (Kootenay Lake) believes that consultation with staff, parents and the public is essential prior to the Board making its final decision with respect to the closure of that school and follows the SD8 public Engagement Framework.

School closure is defined as the school building not being used for educational programs for students permanently. Schools will only be considered for closure if enrolment projections do not forecast the reopening of the school in the future or other pertinent reasons.

~~Permanent closure means that for a period of more than twelve (12) months the building will not be used to provide educational programs to students, except where the Board intends to reopen the school following renovations or repairs. The Board may decide to permanently close a school, following a school closure public consultation process, and must provide written notification to the Minister of Education and Child Care.~~

~~The Board of Education of School District No. 8 (Kootenay Lake) believes that consultation with staff, parents and the public is essential when considering decisions that involve closing schools prior to the Board making its final decision with respect to the closure of that school.~~
~~Such considerations will be subject to the Administrative Procedures associated with this policy.~~

~~Following the consultation process, the Board will make a decision on the possible closure of the school.~~

~~Efforts will be made to ensure that all persons in the community who could be affected by a school closure are given an adequate opportunity to comment on the proposal before a final decision is made.~~

~~Schools will not be considered for closure if enrolment projections forecast the reopening of the school in the near future.~~

The final decision regarding closure of a school or schools shall be made before April 30 to give sufficient notice to account for impacts to families to facilitate the closure and staff to facilitate operational requirements of the closure.

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 73\(1\)\]](#)

Related Contract Article: Nil

Adopted: April 22, 2003

Amended: February 17, 2004 - Amended: December 11, 2018 - Amended: June 9, 2020 - May 24, 2022

Definitions

Permanent School Closure: The closing of a school used for the purpose of providing an educational program to students for a period exceeding 12 months.

Procedures

1. The Superintendent will provide the Board with information about a potential school closure in a closed meeting of the Board.

Following determination of the Board, the Superintendent may recommend to the Board at a public meeting consideration of schools for closure. Any such recommendation will also be communicated to the affected school communities.

The Superintendent, in making a recommendation for consideration for closure may assess factors such as (some of which may not be applicable to a specific closure consideration):

1.1 Program offerings.

1.2 Space available in nearby schools.

1.3 Distances between schools.

1.4 Traffic and travel patterns and safety of access for students being relocated.

1.5 Current and projected enrolment levels.

1.6 Class size.

1.7 Funding formula considerations.

1.8 Age of the building, physical plant maintenance and operating costs of the facility, including the need for seismic upgrades.

1.9 Potential re-uses of school facilities and sites.

1.10 Other factors that may be applicable in the circumstances.

2. The Board will consider the information provided by the Superintendent and either:

2.1 Conclude that no action or further study is required, or

2.2 Initiate a public consultation process by passing a motion at a public meeting of the Board.

3. The Superintendent will notify the Principal(s) and the Parent Advisory Council(s) in writing that the school has been identified for possible closure. The Board will notify the school community, including employees, and the public about the school closure public consultation

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 73\(1\)\]](#)

Related Contract Article: Nil

Adopted: April 22, 2003

Amended: February 17, 2004 - Amended: December 11, 2018 - Amended: June 9, 2020 - May 24, 2022

process through various means including parent newsletters and information posted on the district website.

4. The Board shall allow a period of at least sixty (60) days for the public consultation process to take place.

5. The Board shall take the following steps to ensure that public consultation will take place:

5.1 Make available, in writing, the rationale for the proposed school closure considered by the Board, including, but not limited to information with respect to the following factors:

5.1.1 The number of students who would be affected, at both the school to be closed and surrounding schools.

5.1.2 Enrolment trends and utilization for the school and surrounding area.

5.1.3 Availability of space at receiving schools.

5.1.4 Proximity to possible receiving schools and the routes to schools.

5.1.5 Financial considerations including anticipated cost savings.

5.1.6 Facility age and condition.

5.1.7 District Choice and Special Programs offered at the school.

5.1.8 Impacts on surrounding schools.

5.1.9 Impacts on community users, including third-party operators/child care providers, operating in the schools offered at the school.

6. Once a school closure public consultation process has been initiated, at least one (1) public consultation meeting will be held to discuss the proposed closure in the catchment area/community [communities] where the school is located.

7. The time and location of the school closure public consultation meeting(s) shall be advertised to notify the community at least 14 days in advance. This may include signage at the school, written notification to parents/guardians of students currently attending and registered to attend the school, notices to neighbouring schools, Parent Advisory Councils, employee groups and information posted on the District website and to social media and through local media.

8. The Board shall present the following at the beginning of the public meeting:

8.1 Rationale for the proposed closure, including, but not limited to the pertinent facts and information related to the factors identified within the policy.

8.2 The timing of the proposed closure and the implications for the placement of students.

8.3 Possible alternative community use for all or part of the school.

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 73\(1\)\]](#)

Related Contract Article: Nil

Adopted: April 22, 2003

Amended: February 17, 2004 - Amended: December 11, 2018 - Amended: June 9, 2020 - May 24, 2022

9. Notes will be kept of the public meeting to record concerns or options raised regarding the proposed closure. Following the public meeting(s), the Board will give consideration to all input prior to making its final decision with respect to the school closure.
- 9.1 The Board shall provide an opportunity for written responses to the Board regarding the proposed school closure. The Board will provide information and directions on how to submit the written responses. Written submissions will be summarized and will be acknowledged as received.
10. The final decision on a school closure will be made through the first, second, and third and final reading of a School Closure Bylaw at a public Board meeting. Following a decision to close a school, the Board will provide, without delay, written notification to the Minister of Education and Child Care of its decision containing the following information:
- 10.1 The school's name;
- 10.2 The school's facility number;
- 10.3 The school's address; and
- 10.4 The date on which the school will permanently close.
- 2-11. Alternate use of a closed facility will be determined by the Board after receiving a recommendation from the Superintendent.

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 73\(1\)\]](#)

Related Contract Article: Nil

Adopted: April 22, 2003

Amended: February 17, 2004 - Amended: December 11, 2018 - Amended: June 9, 2020 - May 24, 2022

POLICY 490: Permanent School Closure

The Board may decide to permanently close a school, following a school closure public consultation process, and must provide written notification to the Minister of Education and Child Care.

The Board of Education of School District No. 8 (Kootenay Lake) believes that consultation with staff, parents and the public is essential prior to the Board making its final decision with respect to the closure of that school and follows the SD8 public Engagement Framework.

School closure is defined as the school building not being used for educational programs for students permanently. Schools will only be considered for closure if enrolment projections do not forecast the reopening of the school in the future or other pertinent reasons.

The final decision regarding closure of a school or schools shall be made to give sufficient notice to account for impacts to families to facilitate the closure and staff to facilitate operational requirements of the closure.

Definitions

Permanent School Closure: The closing of a school used for the purpose of providing an educational program to students for a period exceeding 12 months.

Procedures

1. The Superintendent will provide the Board with information about a potential school closure in a closed meeting of the Board.

Following determination of the Board, the Superintendent may recommend to the Board at a public meeting consideration of schools for closure. Any such recommendation will also be communicated to the affected school communities.

The Superintendent, in making a recommendation for consideration for closure may assess factors such as (some of which may not be applicable to a specific closure consideration):

- 1.1 Program offerings.
- 1.2 Space available in nearby schools.
- 1.3 Distances between schools.
- 1.4 Traffic and travel patterns and safety of access for students being relocated.
- 1.5 Current and projected enrolment levels.

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 73\(1\)\]](#)

Related Contract Article: Nil

Adopted: April 22, 2003

Amended: February 17, 2004 - Amended: December 11, 2018 - Amended: June 9, 2020 - May 24, 2022

- 1.6 Class size.
 - 1.7 Funding formula considerations.
 - 1.8 Age of the building, physical plant maintenance and operating costs of the facility, including the need for seismic upgrades.
 - 1.9 Potential re-uses of school facilities and sites.
 - 1.10 Other factors that may be applicable in the circumstances.
2. The Board will consider the information provided by the Superintendent and either:
 - 2.1 Conclude that no action or further study is required, or
 - 2.2 Initiate a public consultation process by passing a motion at a public meeting of the Board.
 3. The Superintendent will notify the Principal(s) and the Parent Advisory Council(s) in writing that the school has been identified for possible closure. The Board will notify the school community, including employees, and the public about the school closure public consultation process through various means including parent newsletters and information posted on the district website.
 4. The Board shall allow a period of at least sixty (60) days for the public consultation process to take place.
 5. The Board shall take the following steps to ensure that public consultation will take place:
 - 5.1 Make available, in writing, the rationale for the proposed school closure considered by the Board, including, but not limited to information with respect to the following factors:
 - 5.1.1 The number of students who would be affected, at both the school to be closed and surrounding schools.
 - 5.1.2 Enrolment trends and utilization for the school and surrounding area.
 - 5.1.3 Availability of space at receiving schools.
 - 5.1.4 Proximity to possible receiving schools and the routes to schools.
 - 5.1.5 Financial considerations including anticipated cost savings.
 - 5.1.6 Facility age and condition.
 - 5.1.7 District Choice and Special Programs offered at the school.
 - 5.1.8 Impacts on surrounding schools.
 - 5.1.9 Impacts on community users, including third-party operators/child care providers,

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 73\(1\)\]](#)

Related Contract Article: Nil

Adopted: April 22, 2003

Amended: February 17, 2004 - Amended: December 11, 2018 - Amended: June 9, 2020 - May 24, 2022

operating in the schools offered at the school.

6. Once a school closure public consultation process has been initiated, at least one (1) public consultation meeting will be held to discuss the proposed closure in the catchment area/community [communities] where the school is located.
7. The time and location of the school closure public consultation meeting(s) shall be advertised to notify the community at least 14 days in advance. This may include signage at the school, written notification to parents/guardians of students currently attending and registered to attend the school, notices to neighbouring schools, Parent Advisory Councils, employee groups and information posted on the [District website](#) and to social media and through local media.
8. The Board shall present the following at the beginning of the public meeting:
 - 8.1 Rationale for the proposed closure, including, but not limited to the pertinent facts and information related to the factors identified within the policy.
 - 8.2 The timing of the proposed closure and the implications for the placement of students.
 - 8.3 Possible alternative community use for all or part of the school.
9. Notes will be kept of the public meeting to record concerns or options raised regarding the proposed closure. Following the public meeting(s), the Board will give consideration to all input prior to making its final decision with respect to the school closure.
 - 9.1 The Board shall provide an opportunity for written responses to the Board regarding the proposed school closure. The Board will provide information and directions on how to submit the written responses. Written submissions will be summarized and will be acknowledged as received.
10. The final decision on a school closure will be made through the first, second, and third and final reading of a School Closure Bylaw at a public Board meeting. Following a decision to close a school, the Board will provide, without delay, written notification to the Minister of Education and Child Care of its decision containing the following information:
 - 10.1 The school's name;
 - 10.2 The school's facility number;
 - 10.3 The school's address; and
 - 10.4 The date on which the school will permanently close.
11. Alternate use of a closed facility will be determined by the Board after receiving a recommendation from the Superintendent.

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 73\(1\)\]](#)

Related Contract Article: Nil

Adopted: April 22, 2003

Amended: February 17, 2004 - Amended: December 11, 2018 - Amended: June 9, 2020 - May 24, 2022

POLICY 610: Financial Planning and Reporting

The Board establishes strategic priorities that enhance student educational outcomes. The Board aligns funding and resources to those strategic priorities, engaging in multi-year financial planning, crucial for the effective operation of the school district and provision of quality educational programs and learning environments for students and staff. This policy responds to the Ministry of Education and Child Care requirement for financial planning, as stipulated within Ministry policies.

The Board will develop, implement and provide to the Ministry of Education and Child Care a financial plan spanning three years. This financial plan will outline financial strategies to address long-term financial goals, including how funding and resources will be used to support the strategic plans and operational needs of the district. Prominent among these strategic plans and operational needs will be enhancing student educational outcomes.

The Board represents the community and will be open and transparent on the resource allocations, along with seeking community input on those allocations. To support meaningful engagement and promote transparency, materials and reports will be developed in a manner that will enhance readers' understanding of the school district's financial position and changes to its financial position.

1. Financial Plan Principles

- 1.1 The Board commits to developing the financial plan in a consultative and open manner with appropriate engagement of schools, staff, Indigenous Education Council and education partner groups.
- 1.2 The Board will establish an engagement process to receive input from staff, Indigenous Education Council, education partner groups and the community on the strategic priorities, resource priorities and allocation options as outlined in the Timeline and Engagement Opportunities for Financial Planning and Reporting.
- 1.3 When developing the financial plan, the Board will become familiar with and ensure that information and engagement opportunities are provided throughout the process. Specific dates and times will be published about key opportunities for staff, Indigenous Education Council, education partner groups, and the community to receive information, provide input and raise questions.
- 1.4 The Board will align to s. 87.001(1) of the School Act, to ensure that the Indigenous Education Council advises on grants provided under the School Act in relation to Indigenous students and approve plans, spending and reporting of targeted grants related to Indigenous students.

Related Legislation: Budget Transparency and Accountability Act [RSBC 2000]
Related Contract Article: Nil
Adopted: October 9, 2001
Amended: October 9, 2018
Amended: June 25, 2019
Reviewed: November 10, 2020



- 1.5 Throughout the fiscal year, management will provide regular financial reporting. This financial reporting will compare actual and forecasted expenditures to the budget plan and progress to the achievement of the operational plans.
- 1.6 Management will produce a Financial Statement Discussion and Analysis report to assist readers in understanding the financial position, financial performance and cash flows presented in the financial statements. This report is one element of the robust annual school district financial reporting framework established by the Ministry of Education to address the reporting requirements, as specified in the School Act and to align with the Budget Transparency and Accountability Act.
- 1.7 The Board will amend the budget plan as conditions change and will formally approve an annual budget plan by June 30 and amended budget plan by February 28.
- 1.8 Annually, management will report on the alignment of resources with strategic goals.
- 1.9 The Board will report annually to the Indigenous Education Council, education partner groups, and the community on the progress towards meeting Board objectives as outlined in the Financial Plan.
- 1.10 The Board will evaluate the financial and budget planning processes on an annual basis, identifying lessons learned and revisions for future consideration.

Timeline and Engagement Opportunities for Financial Planning and Reporting

<u>Date</u>	<u>Action Item</u>	<u>Consultation/Reporting</u>
<u>March</u>	<u>Budget Survey</u>	<u>Indigenous Education Council, education partners, posted publicly</u>
<u>April</u>	<u>Preliminary Draft Budget Consultation</u>	<u>Public Webinar, Operations and Finance Committee Meeting</u>
<u>May</u>	<u>Presentation of and approval of recommended Budget including Planned Readings 1, 2 and 3 of Budget Bylaw</u>	<u>Meeting of the Board Held in Public</u>
<u>June 30th</u>	<u>Ministry deadline for submission of annual budget</u>	<u>Submission to Ministry</u>
<u>February</u>	<u>Adoption of amended budget including planned readings 1, 2, and 3 of Budget Bylaw</u>	<u>Meeting of the Board Held in Public</u>
<u>February 28th</u>	<u>Ministry deadline for submission of amended budget</u>	<u>Submission to Ministry</u>

Related Legislation: Budget Transparency and Accountability Act [RSBC 2000]
 Related Contract Article: Nil
 Adopted: October 9, 2001
 Amended: October 9, 2018
 Amended: June 25, 2019
 Reviewed: November 10, 2020



September	Presentation and approval of audited financial statements and Financial Analysis and Discussion Report	Meeting of the Board Held in Public
September 30th	Ministry deadline for submission of Audited Financial Statements and Financial Analysis and Discussion Report	Submission to Ministry

Signing Authority

The signing officers of the Board are responsible for approving certain documents, such as: budgets, amended budgets, bylaws, financial statements, and other financial reports.

The signing officers of the Board are:

1. Chair of the Board; or, in their absence,
2. Vice-Chair of the Board

POLICY 610: Fiscal Management

~~The Board of Education of School District No. 8 (Kootenay Lake) recognizes its responsibility to ensure that the School District's fiscal management complies with the requirements of the Ministry of Education and Public Sector Accounting Standards.~~

~~Further, the Board supports the Taxpayer Accountability Principles established by government that strengthen accountability, cost effectiveness, and commitment to operate in the best interest of taxpayers. These principles include:~~

- ~~• efficiency~~
- ~~• accountability~~
- ~~• appropriate compensation~~
- ~~• service~~
- ~~• respect~~
- ~~• integrity~~

Related Legislation: Budget Transparency and Accountability Act [RSBC 2000]
 Related Contract Article: Nil
 Adopted: October 9, 2001
 Amended: October 9, 2018
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 Reviewed: November 10, 2020



POLICY 610: Financial Planning and Reporting

The Board establishes strategic priorities that enhance student educational outcomes. The Board aligns funding and resources to those strategic priorities, engaging in multi-year financial planning, crucial for the effective operation of the school district and provision of quality educational programs and learning environments for students and staff. This policy responds to the Ministry of Education and Child Care requirement for financial planning, as stipulated within Ministry policies.

The Board will develop, implement and provide to the Ministry of Education and Child Care a financial plan spanning three years. This financial plan will outline financial strategies to address long-term financial goals, including how funding and resources will be used to support the strategic plans and operational needs of the district. Prominent among these strategic plans and operational needs will be enhancing student educational outcomes.

The Board represents the community and will be open and transparent on the resource allocations, along with seeking community input on those allocations. To support meaningful engagement and promote transparency, materials and reports will be developed in a manner that will enhance readers' understanding of the school district's financial position and changes to its financial position.

1. Financial Plan Principles

- 1.1 The Board commits to developing the financial plan in a consultative and open manner with appropriate engagement of schools, staff, Indigenous Education Council and education partner groups.
- 1.2 The Board will establish an engagement process to receive input from staff, Indigenous Education Council, education partner groups and the community on the strategic priorities, resource priorities and allocation options as outlined in the Timeline and Engagement Opportunities for Financial Planning and Reporting.
- 1.3 When developing the financial plan, the Board will become familiar with and ensure that information and engagement opportunities are provided throughout the process. Specific dates and times will be published about key opportunities for staff, Indigenous Education Council, education partner groups, and the community to receive information, provide input and raise questions.
- 1.4 The Board will align to s. 87.001(1) of the School Act, to ensure that the Indigenous Education Council advises on grants provided under the School Act in relation to Indigenous students and approve plans, spending and reporting of targeted grants related to Indigenous students.

Related Legislation: Budget Transparency and Accountability Act [RSBC 2000]
Related Contract Article: Nil
Adopted: October 9, 2001
Amended: October 9, 2018
Amended: June 25, 2019
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- 1.5 Throughout the fiscal year, management will provide regular financial reporting. This financial reporting will compare actual and forecasted expenditures to the budget plan and progress to the achievement of the operational plans.
- 1.6 Management will produce a Financial Statement Discussion and Analysis report to assist readers in understanding the financial position, financial performance and cash flows presented in the financial statements. This report is one element of the robust annual school district financial reporting framework established by the Ministry of Education to address the reporting requirements, as specified in the School Act and to align with the Budget Transparency and Accountability Act.
- 1.7 The Board will amend the budget plan as conditions change and will formally approve an annual budget plan by June 30 and amended budget plan by February 28.
- 1.8 Annually, management will report on the alignment of resources with strategic goals.
- 1.9 The Board will report annually to the Indigenous Education Council, education partner groups, and the community on the progress towards meeting Board objectives as outlined in the Financial Plan.
- 1.10 The Board will evaluate the financial and budget planning processes on an annual basis, identifying lessons learned and revisions for future consideration.

Timeline and Engagement Opportunities for Financial Planning and Reporting

Date	Action Item	Consultation/Reporting
March	Budget Survey	Indigenous Education Council, education partners, posted publicly
April	Preliminary Draft Budget Consultation	Public Webinar, Operations and Finance Committee Meeting
May	Presentation of and approval of recommended Budget including Planned Readings 1, 2 and 3 of Budget Bylaw	Meeting of the Board Held in Public
June 30th	Ministry deadline for submission of annual budget	Submission to Ministry
February	Adoption of amended budget including planned readings 1, 2, and 3 of Budget Bylaw	Meeting of the Board Held in Public
February 28 th	Ministry deadline for submission of amended budget	Submission to Ministry

Related Legislation: Budget Transparency and Accountability Act [RSBC 2000]
 Related Contract Article: Nil
 Adopted: October 9, 2001
 Amended: October 9, 2018
 Amended: June 25, 2019
 Reviewed: November 10, 2020



September	Presentation and approval of audited financial statements and Financial Analysis and Discussion Report	Meeting of the Board Held in Public
September 30 th	Ministry deadline for submission of Audited Financial Statements and Financial Analysis and Discussion Report	Submission to Ministry

Signing Authority

The signing officers of the Board are responsible for approving certain documents, such as: budgets, amended budgets, bylaws, financial statements, and other financial reports.

The signing officers of the Board are:

1. Chair of the Board; or, in their absence,
2. Vice-Chair of the Board



Policy 611: Capital Planning

Capital planning and approval of capital projects are significant activities that Boards of Education undertake when managing the district's asset base of buildings and land. The purpose of this policy is to outline the Board's responsibilities related to capital planning, approval of capital submissions, and capital bylaw.

The Secretary-Treasurer will establish procedures for the acquisition and disposal of equipment and supplies.

Equipment purchased by outside groups/organizations such as: Parent Advisory Councils, service clubs and community organizations that are placed in a school or district facility, or on school or district property, will become the property of the school district.

The Board of Education will adopt a bylaw approving the disposition of real property.

1. Long-Range Facilities Plan

- 1.1 The district will develop and publish a Long-Range Facilities Plan (LRFP) in place with at least a ten-year planning horizon with consideration of other longer-term factors.
- 1.2 The LRFP will align the strategies that the district has in place for managing its capital assets with the educational programming goals in the district's strategic plan. With that alignment, the district will be able to demonstrate that the district is using its facilities effectively and efficiently in support of those educational goals.
- 1.3 The LRFP will provide the rationale for a district's capital investment decisions by including detailed information on the current condition of existing facilities (including seismic needs), sustainability and climate adaptation and mitigation, efficiency, projected student enrolment, educational programming, anticipated changes in land use and other long-term factors.
- 1.4 The process for developing or updating the LRFP will include consultation with students, staff, parents, community agencies, local government, Indigenous Education Council, and all other engaged members within the educational community.

2. Capital Programs

2.1 The Ministry classifies capital programs under three categories:

2.1.1 Major Capital Programs



- 2.1.1.1 Seismic Mitigation Program (SMP) - The Seismic Mitigation Program (SMP) is a major province-wide initiative to make schools in earthquake zones safer by minimizing the probability of structural collapse during a seismic event.
- 2.1.1.2 Expansion Program (EXP) - EXP projects include a new school, an addition to an existing school, or the acquisition of a school site for a new or expanded school. All EXP requests must be supported by the need to accommodate student enrolment in a permanent education setting.
- 2.1.1.3 School Replacement Program (REP) - REP projects include a full replacement school or a partial replacement of an existing school.
- 2.1.1.4 Rural Districts Programs (RDP) - the RDP provides funding for the full and partial demolition of Board-owned buildings, as well as for capital projects such as renovations associated with the consolidation of under-utilized schools to allow for appropriate educational programming to occur when student populations are combined.

2.1.2 Minor Capital Programs

- 2.1.2.1 School Enhancement Program (SEP) - SEP provides capital funding specifically for projects that improve the safety, facility condition, operational efficiency, and functionality of existing schools to extend their useful physical life.
- 2.1.2.2 Carbon Neutral Capital Program (CNCPP) - A program that provides capital funding specifically for energy-efficiency projects that lower a school district's carbon emissions.
- 2.1.2.3 Bus Acquisition Program (BUS) - the BUS program funds replace buses that have reached a certain age and/or mileage or have major safety or mechanical issues or to acquire new school buses.
- 2.1.2.4 Playground Equipment Program (PEP) - PEP was established to provide playground equipment systems at schools that do not currently have one, or to replace ageing playground equipment systems that may pose health and safety hazards or to support inclusion and accessibility for all students.
- 2.1.2.5 School Food Infrastructure Program (FIP) - The FIP is a new ministry capital program that is associated with the province's Feeding Futures Food initiative announced in April 2023.

2.1.3 Other Capital Programs



- 2.1.3.1 Building Envelope Program (BEP) - BEP was established in 2002 to help BC school districts with remediation of schools suffering water damage due to premature building envelope failure.
- 2.1.3.2 Annual Facilities Grant (AFG) - AFG funding is provided to Boards of Education to be used at their discretion to address repair and maintenance priorities at schools to ensure these facilities are safe and functioning well. There are nine main categories of eligible AFG expenditures: accessibility upgrades, asbestos abatement, electrical upgrades, exterior wall system upgrades, HVAC upgrades, interior construction upgrades, plumbing upgrades, roofing upgrades and site upgrades.

2.1.4 Submission Requirements

- 2.1.4.1 As required under Section 142(1) of the *School Act*, the Board will approve by resolution and submit capital plans to the minister when required.
- 2.1.4.2 The ministry submission deadline for Major Capital Program projects for the year following the upcoming school year is June 30th.
- 2.1.4.3 The ministry submission deadline for Minor Capital Program projects for the year following the current school year is September 30th.

2.1.5 Capital Plan Bylaw Requirements

- 2.1.5.1 Upon receipt of the Capital Plan Response Letter from the ministry outlining the Major Capital Programs that are supported for further business case development and the Minor Capital Programs that are approved for procurement and capital funding, the Board will adopt a single Capital Plan Bylaw in accordance with section 143(1) of the *School Act*.
- 2.1.5.2 The capital bylaw will reference the funding agreements referred to in the response letter, including the Annual Program Funding Agreement associated with the supported Minor Capital Programs.
- 2.1.5.3 The Annual Funding Program Agreement which details the conditions for completion of projects will be approved by the Board by resolution, signed by the Board chair and secretary-treasurer, and returned to the ministry for countersigning.



POLICY ~~612430~~: Fees, Deposits and Financial Hardship

~~The Board of Education of School District No. 8 (Kootenay Lake) commits to provide free instruction and educational resource materials to students, in accordance with the School Act, Regulations and Ministerial Orders.~~

In accordance with the BC School Act, the Board will approve school fees annually.

The charging of fees and deposits must not become a barrier for student participation in curricular activities or programs.

All fees charged to parents must be reasonable and must reflect the actual costs of the services provided.

The Board of Education expects that there is transparency and accountability for all curricular, extra - and co-curricular fees collected.

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 82, 82.1, 82.2, 82.3, 82.31, 82.4\]](#)

[Related Administrative Procedure: AP 5060 - School Fees, Deposits, and Financial Hardship](#)

Related Contract Article: Nil

Adopted: November 12, 2002

Amended: November 3, 2009 - December 11, 2018 - April 23, 2019 - May 24, 2022

Reviewed: June 9, 2020

POLICY 612: Fees, Deposits and Financial Hardship

In accordance with the BC School Act, the Board will approve school fees annually.

The charging of fees and deposits must not become a barrier for student participation in curricular activities or programs.

All fees charged to parents must be reasonable and must reflect the actual costs of the services provided.

The Board of Education expects that there is transparency and accountability for all curricular, extra - and co-curricular fees collected.

Related Legislation: [School Act \[RSBC 1996, Part 6, Division 2, Section 82, 82.1, 82.2, 82.3, 82.31, 82.4\]](#)

Related Administrative Procedure: AP 5060 - School Fees, Deposits, and Financial Hardship

Related Contract Article: Nil

Adopted: November 12, 2002

Amended: November 3, 2009 - December 11, 2018 - April 23, 2019 - May 24, 2022

Reviewed: June 9, 2020

~~POLICY 650: Disposal of Real Property and Improvements~~

~~The Board of Education of School District No. 8 (Kootenay Lake) seeks to ensure ownership of real property and improvements is managed in the best interest of the District.~~

~~In order to reduce operating costs and utilize facilities effectively, the Board will consider the disposal of its surplus properties in accordance with Ministry policy, orders and regulations, provided that there is not an anticipated need for the use of the space to attend to future educational and/or operational purposes.~~

~~For the purposes of this policy, any lease for a term, including the cumulative total of all options and rights to extend or renew the lease for a period of more than ten years and/or which provide for an option or right to purchase, shall be treated as a disposal (a deemed disposition).~~

~~Prior to the sale of a property or a lease of a property exceeding ten years, the Board of Education will adopt a by-law approving the disposition or deemed disposition.~~

POLICY 650: Disposal of Land or Improvements

When land or improvements owned by the Board (collectively "the Real Property") becomes surplus to the needs of the School District, the surplus property may be disposed of in accordance with the School Act, applicable Ministerial Orders and this Policy and related Regulations.

The Board has the responsibility for the disposal of its Real Property and may, after considering future educational needs and school space requirements for the School District, deem a property no longer required for further educational purposes or other Board purposes and determine to proceed to dispose of such property.

In accordance with the School Act and applicable Ministerial Orders, the Board must not dispose of land or improvements by sale or transfer in fee simple or by way of lease of ten years or more unless such disposal is provided for in the Disposal of Land or Improvements Ministerial Order M193/08 or is approved by the Minister. The Board can dispose of land or improvements by way of lease, other than a lease of ten years or more, if such disposition is to an agency or organization for alternative community use.

The procedure to dispose of Real Property by sale or transfer in fee simple or by way of lease of 10 years or more is as follows:

Related Legislation: Sections 22, 23, 65, 85, 96, 100, 106.2, 106.3, 106.4, 110, 111, 112, 112.1, 113, 114, 115, 117, 118
School Act Ministerial Order M193/08

Related Legislation: School Act [RSBC 1996, Part 7, Division 1, Section 96]

Related Contract Article: Nil

Adopted: February 26, 2008

Amended: January 14, 2014

Amended: November 10, 2020

Reviewed: December 6, 2022



1.0 Definitions

1.1 Fee simple: a permanent and absolute tenure in land and improvements with the freedom to use it and dispose of it without restriction in any way, except the usual laws, bylaws or building codes

1.2 Real property: land, including the land itself and any structures, fixtures, and rights associated with it.

2.0 Determination of Ownership

1.42.1 Prior to initiating the disposal of any Real Property, the Board will conduct a title search to confirm that the property is registered in the name of the Board of Education of School District No. 8 (Kootenay Lake) with fee simple ownership. The title search should include a determination as to whether the Real Property is held in trust by grant from the Crown, or subject to any registered charges or covenants.

3.0 Consultation

3.1 Once ownership has been determined in accordance with 2.1 above, prior to disposing of Real Property, the Board shall undertake, with education partners, Indigenous Rightsholders, local governments, community organizations and/or the public, such consultations as the Board may consider appropriate with respect to the Real Property involved. This consultation process shall include:

3.1.1 Consideration of future enrolment growth in the school district, including K-12, child care, adult programs and early learning;

3.1.2 Consideration of alternative community use of surplus space in school buildings and other facilities;

3.1.3 A fair consideration of the community's input and adequate opportunity for the community to respond the Board's plan for the Real Property.

4.0 Disposal Process

4.1 Following consultation, if the Board passes a resolution declaring the Real Property surplus to the needs of the School District and instructing School District staff to proceed with the Real Property disposal process, the School District staff shall:

Related Legislation: Sections 22, 23, 65, 85, 96, 100, 106.2, 106.3, 106.4, 110, 111, 112, 112.1, 113, 114, 115, 117, 118 School Act Ministerial Order M193/08

Related Legislation: School Act [RSBC 1996, Part 7, Division 1, Section 96]

Related Contract Article: Nil

Adopted: February 26, 2008

Amended: January 14, 2014

Amended: November 10, 2020

Reviewed: December 6, 2022



4.1.3 When required pursuant to the School Act and applicable Ministerial Order, apply to the Minister for approval of the disposal.

4.1.2 Undertake necessary steps to subdivide the Real Property to be disposed of, if it is to be subdivided from a “parent” property to remain in the ownership of the Board.

5.0 Disposal Proceeds

5.1 The disposition will be at fair market value, except as set out below. Fair market value means the amount, price, consideration or rent that would be obtained by the District of Education and Child Care in an arm’s length transaction in the open market between willing parties acting in good faith.

5.2 Considerations regarding market value and highest and best use could be superceded at the discretion of the district if:

5.2.1 The property could generate ongoing funding for the district through an educational partnership, or the property could generate ongoing funding, savings, or provide shared services to the district through partnership with other public bodies (e.g. lease arrangement with BC Transit).

5.2.2 The property has a history of a community relationship and past-usage with a committed organization in the community.

5.2.3 The property is the only public facility in the community that is suitable for community use.

5.2.4 The planned use of the property would have significant positive effect on a large number of citizens that could not be gained in other ways.

5.2.5 The property would be used by another district (including the Conseil Scolaire Francophone) or independent school for educational purposes; or local government or community organization for alternative community use.

5.06.0 Bylaw Requirement

6.1 Upon completion of the process outlined in 3.0 above, (and upon notification of Ministerial approval where applicable), the Board shall adopt a Bylaw (the “Real

Related Legislation: Sections 22, 23, 65, 85, 96, 100, 106.2, 106.3, 106.4, 110, 111, 112, 112.1, 113, 114, 115, 117, 118
School Act Ministerial Order M193/08

Related Legislation: School Act [RSBC 1996, Part 7, Division 1, Section 96]

Related Contract Article: Nil

Adopted: February 26, 2008

Amended: January 14, 2014

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Property Disposal Bylaw") authorizing the disposal of the Real Property. The Real Property Disposal Bylaw will include:

- i) Confirmation that the Board will not require the land or improvements for future educational purposes;
- ii) The name and the facility number, if any; and
- iii) The address and legal description of the Real Property.

7.0 Notification to Minister of Education

7.1 Upon adoption of the Real Property Disposal Bylaw by the Board, the Board will provide without delay the following documentation to the Minister:

- i) A copy of the Board's Real Property Disposal Bylaw authorizing disposal of the property; and
- ii) Written notification of the disposition and allocation of the proceeds as required under section 100(2) of the School Act.

8.0 Transfer of Title

8.1 Where disposal is by sale or transfer, the transfer of title shall be completed in accordance with the terms of the agreement entered into with the purchaser.

9.0 Notification of Public

9.1 The Board advises the public as to the results of the sale or transfer.

Related Legislation: Sections 22, 23, 65, 85, 96, 100, 106.2, 106.3, 106.4, 110, 111, 112, 112.1, 113, 114, 115, 117, 118 School Act Ministerial Order M193/08

Related Legislation: School Act [RSBC 1996, Part 7, Division 1, Section 96]

Related Contract Article: Nil

Adopted: February 26, 2008

Amended: January 14, 2014

Amended: November 10, 2020

Reviewed: December 6, 2022



POLICY 650: Disposal of Land or Improvements

When land or improvements owned by the Board (collectively "the Real Property") becomes surplus to the needs of the School District, the surplus property may be disposed of in accordance with the School Act, applicable Ministerial Orders and this Policy and related Regulations.

The Board has the responsibility for the disposal of its Real Property and may, after considering future educational needs and school space requirements for the School District, deem a property no longer required for further educational purposes or other Board purposes and determine to proceed to dispose of such property.

In accordance with the School Act and applicable Ministerial Orders, the Board must not dispose of land or improvements by sale or transfer in fee simple or by way of lease of ten years or more unless such disposal is provided for in the Disposal of Land or Improvements Ministerial Order M193/08 or is approved by the Minister. The Board can dispose of land or improvements by way of lease, other than a lease of ten years or more, if such disposition is to an agency or organization for alternative community use.

The procedure to dispose of Real Property by sale or transfer in fee simple or by way of lease of 10 years or more is as follows:

1.0 Definitions

- 1.1 Fee simple: a permanent and absolute tenure in land and improvements with the freedom to use it and dispose of it without restriction in any way, except the usual laws, bylaws or building codes
- 1.2 Real property: land, including the land itself and any structures, fixtures, and rights associated with it.

2.0 Determination of Ownership

- 2.1 Prior to initiating the disposal of any Real Property, the Board will conduct a title search to confirm that the property is registered in the name of the Board of Education of School District No. 8 (Kootenay Lake) with fee simple ownership. The title search should include a determination as to whether the Real Property is held in trust by grant from the Crown, or subject to any registered charges or covenants.

3.0 Consultation

Related Legislation: Sections 22, 23, 65, 85, 96, 100, 106.2, 106.3, 106.4, 110, 111, 112, 112.1, 113, 114, 115, 117, 118
School Act Ministerial Order M193/08
Adopted: February 26, 2008
Amended: January 14, 2014
Amended: November 10, 2020
Reviewed: December 6, 2022



3.1 Once ownership has been determined in accordance with 2.1 above, prior to disposing of Real Property, the Board shall undertake, with education partners, Indigenous Rightsholders, local governments, community organizations and/or the public, such consultations as the Board may consider appropriate with respect to the Real Property involved. This consultation process shall include:

3.1.1 Consideration of future enrolment growth in the school district, including K-12, child care, adult programs and early learning;

3.1.2 Consideration of alternative community use of surplus space in school buildings and other facilities;

3.1.3 A fair consideration of the community's input and adequate opportunity for the community to respond the Board's plan for the Real Property.

4.0 Disposal Process

4.1 Following consultation, if the Board passes a resolution declaring the Real Property surplus to the needs of the School District and instructing School District staff to proceed with the Real Property disposal process, the School District staff shall:

4.1.3 When required pursuant to the School Act and applicable Ministerial Order, apply to the Minister for approval of the disposal.

4.1.2 Undertake necessary steps to subdivide the Real Property to be disposed of, if it is to be subdivided from a “parent” property to remain in the ownership of the Board.

5.0 Disposal Proceeds

5.1 The disposition will be at fair market value, except as set out below. Fair market value means the amount, price, consideration or rent that would be obtained by the District of Education and Child Care in an arm's length transaction in the open market between willing parties acting in good faith.

5.2 Considerations regarding market value and highest and best use could be superceded at the discretion of the district if:

5.2.1 The property could generate ongoing funding for the district through an educational partnership, or the property could generate ongoing funding, savings, or provide shared services to the district through partnership with other public bodies (e.g. lease arrangement with BC Transit).



- 5.2.2 The property has a history of a community relationship and past-usage with a committed organization in the community.
- 5.2.3 The property is the only public facility in the community that is suitable for community use.
- 5.2.4 The planned use of the property would have significant positive effect on a large number of citizens that could not be gained in other ways.
- 5.2.5 The property would be used by another district (including the Conseil Scolaire Francophone) or independent school for educational purposes; or local government or community organization for alternative community use.

6.0 Bylaw Requirement

6.1 Upon completion of the process outlined in 3.0 above, (and upon notification of Ministerial approval where applicable), the Board shall adopt a Bylaw (the "Real Property Disposal Bylaw") authorizing the disposal of the Real Property. The Real Property Disposal Bylaw will include:

- i) Confirmation that the Board will not require the land or improvements for future educational purposes;
- ii) The name and the facility number, if any; and
- iii) The address and legal description of the Real Property.

7.0 Notification to Minister of Education

7.1 Upon adoption of the Real Property Disposal Bylaw by the Board, the Board will provide without delay the following documentation to the Minister:

- i) A copy of the Board's Real Property Disposal Bylaw authorizing disposal of the property; and
- ii) Written notification of the disposition and allocation of the proceeds as required under section 100(2) of the School Act.

8.0 Transfer of Title

8.1 Where disposal is by sale or transfer, the transfer of title shall be completed in accordance with the terms of the agreement entered into with the purchaser.

9.0 Notification of Public

Related Legislation: Sections 22, 23, 65, 85, 96, 100, 106.2, 106.3, 106.4, 110, 111, 112, 112.1, 113, 114, 115, 117, 118
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9.1 The Board advises the public as to the results of the sale or transfer.

Related Legislation: Sections 22, 23, 65, 85, 96, 100, 106.2, 106.3, 106.4, 110, 111, 112, 112.1, 113, 114, 115, 117, 118
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