

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

**TUESDAY, APRIL 21, 2026**

**11:00 AM – 12:30 PM PST**

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. New or Ongoing Business**

A. 2026-2027 Preliminary Draft Budget Discussion (p. 2)

App. 4A

**5. Comments or Questions from the Public Regarding Items on this Agenda**

**6. Meeting Schedule & Reminders**

The next meetings of the Committee are scheduled for May 12, 2026.

**7. Adjournment**



## Memorandum to the Board of Education Policy, Operations, and Finance Partner Advisory Committee

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**FROM:** Cathy MacArthur, Secretary-Treasurer  
**DATE:** April 21, 2026  
**SUBJECT:** 2026-2027 Preliminary Draft Budget Discussion

**For Information**

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### Introduction

This memorandum outlines the 2026-2027 preliminary annual budget.

### Information

#### **BUDGET TIMELINES**

Each year, on or before February 15th, school districts provide estimated enrolment figures for the upcoming school year to the Ministry of Education and Child Care (MoECC). By March 15th, the MoECC provides the enrolment-based funding amounts per student for standard, continuing, alternate and on-line learners and the estimated operating grant to each school based on the enrolment projections.

The Board of Education must approve a budget by June 30th of each year. The 2026-2027 budget will be prepared in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia and Section 111 of the School Act. It focuses on educational resources for student achievement and success outlined in the strategic plan priorities as required by the Framework for Enhancing Student Learning.

#### **MoECC FUNDING**

Enrolment-based funding drives most of the operating funding for school districts. The MoECC funding amounts are also determined through unique geographical features and other factors. While these rate increases are provided as enrolment-based funding, the funding covers the entirety of the operations of the district.

The enrolments for the preliminary budget are based on estimated enrolment figures submitted to the MoECC on or before February 15<sup>th</sup>. For 2026-2027, SD8 is projecting an estimated enrolment of 4,199 regular K-12 full-time equivalent students FTEs, 15 alternate school student FTEs, and 295 online learning FTEs. This is a projected decline of 109 student FTEs (2.4%).

The basic enrolment-based funding amounts per student FTE for standard, continuing, and alternate students for 2026-2027 is remaining unchanged from 2025-2026. Additional labour settlement funding based on the wage/salary increases for CUPE staff will be determined and announced following ratification of the collective agreements and included in the amended budget.

#### **PUBLIC INPUT**

Public input on budget priorities was requested through a budget survey. 80 people completed the survey with 62 respondents being parents/guardians, 16 being staff and educational partners, and the remainder of seven identifying as other community members. When asked to identify their priority education level, approximately one-third of respondents selected Elementary and another third selected Secondary. The remaining third was distributed relatively evenly among middle

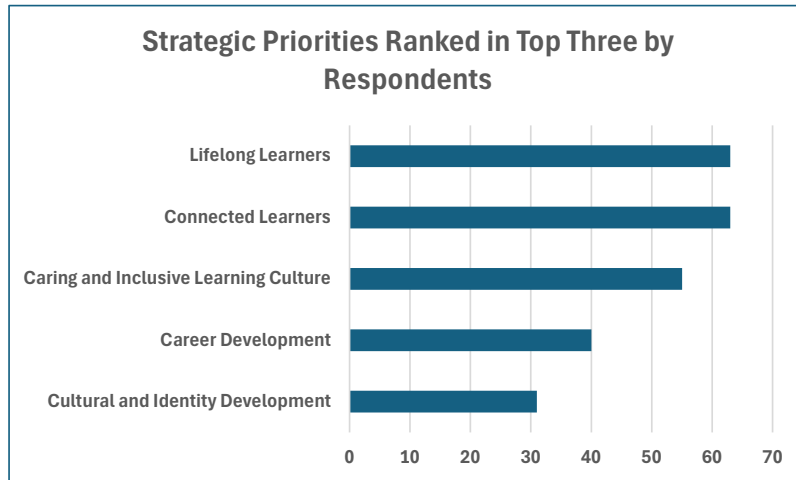


school years, multiple or all grade levels, and other categories including early learning (pre-kindergarten), post-secondary, and adult education.

The survey asked respondents to rank and comment on their budget priorities based on the district's strategic priorities and the use of regular and one-time additional available funding.

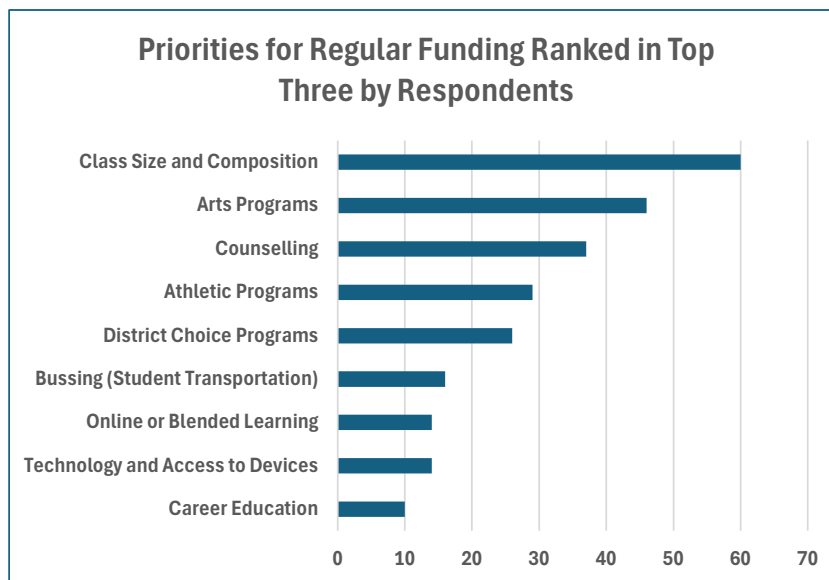
Strategic Priorities

The chart below illustrates the ranked strategic priorities identified through the feedback.



Regular Funding Priorities

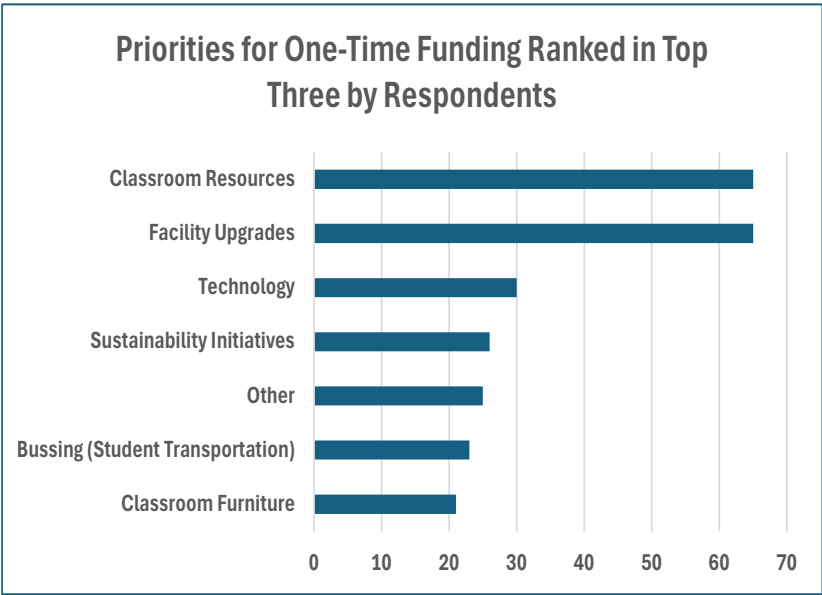
The chart below illustrates the ranked priorities for the use of regular funding identified through the feedback.



One-Time Funding Priorities

The chart below illustrates the ranked priorities for the use of one-time funding identified through the feedback.





[Appendix One](#) provides the main themes and more detail on the feedback received in the public budget survey.

**OVERVIEW OF 2026-2027 PRELIMINARY BUDGET**

[Appendix Two](#) contains an overview of the 2026-2027 Preliminary Budget.



## Appendix One: Main Themes of the Public Budget Survey

### Response Category #1: Strategic Priorities

#### Theme 1: Lifelong Learning, Critical Thinking, and Adaptability

**Core idea:** Respondents are prioritizing the development of transferable learning skills.

**Key elements identified:**

- Critical thinking
- Creativity
- Curiosity
- Adaptability

**Summary quote:**

“Education should emphasize critical thinking, curiosity, and adaptability to support students in becoming independent, lifelong learners.”

#### Theme 2: Real-World Preparation and Career Readiness

**Core idea:** Respondents are requesting increased alignment between education and post-graduation pathways.

**Key elements identified:**

- Career exploration
- Trades and academic pathways
- Life skills development
- Workforce alignment

**Summary quote:**

“Greater focus is needed on practical skills, career exploration, and clearer pathways that connect education to post-secondary and workforce opportunities.”

#### Theme 3: Inclusion, Cultural Awareness, and Belonging

**Core idea:** Respondents are prioritizing inclusive learning environments that reflect diverse identities.

**Key elements identified:**

- Representation in curriculum
- Cultural awareness
- Inclusion and belonging
- Perspective-taking

**Summary quote:**

“Learning environments should reflect diverse identities and experiences, supporting inclusion, cultural awareness, and a sense of belonging for all students.”



## **Response Category #2: Funding Priorities**

### **Theme 1: Class Size, Composition, and Classroom Support**

**Core idea:** Respondents are requesting adjustments to class size and composition, along with increased classroom support.

**Key issues identified:**

- Class sizes
- Range of student needs within classrooms
- Availability of Education Assistants (EAs)
- Teacher workload

**Summary quote:**

“Smaller class sizes, balanced classroom composition, and increased access to support staff are needed to effectively meet diverse student needs and support classroom learning environments.”

### **Theme 2: Mental Health and Counselling Supports**

**Core idea:** Respondents are requesting expanded access to student mental health and counselling supports.

**Key issues identified:**

- Student mental health and social-emotional needs
- Availability of counsellors
- Role of in-person support
- Impact of digital environments

**Summary quote:**

“Increased access to consistent, in-school counselling and mental health supports is needed to address a range of student wellbeing needs.”

### **Theme 3: Holistic Education (Arts, Athletics, Outdoor & Life Skills)**

**Core idea:** Respondents are requesting continued or increased emphasis on non-academic programming.

**Key issues identified:**

- Access to arts and music programs
- Opportunities for athletics and outdoor education
- Inclusion of life skills and career preparation

**Summary quote:**

“Expanded access to arts, athletics, outdoor learning, and life skills programming is important to support student development, engagement, and overall educational experience.”



## Response Category #3: Priorities for One-Time Funds

### Theme 1: Infrastructure and Facility Upgrades

**Core idea:** Respondents are requesting investment in school facilities and physical environments.

**Key issues identified:**

- Building conditions
- Heating and cooling systems
- Maintenance and repairs
- Outdoor spaces

**Summary quote:**

“Investment in facility improvements, including maintenance, climate control, and functional learning spaces, is needed to support safe and effective learning environments.”

### Theme 2: Updated Physical Learning Resources

**Core idea:** Respondents are requesting increased access to up-to-date physical learning materials.

**Key issues identified:**

- Availability of textbooks and books
- Classroom supplies
- Balance between digital and physical resources

**Summary quote:**

“Updated physical learning materials, including textbooks and classroom supplies, are needed, with consideration for the balance between digital and non-digital resources.”

### Theme 3: Direct Classroom Investment and Student Support

**Core idea:** Respondents are requesting that one-time funds be directed toward classroom-level supports.

**Key issues identified:**

- Education Assistants (EAs)
- Classroom materials
- Library resources
- Transportation and access

**Summary quote:**

“One-time funding should prioritize direct classroom supports, including staffing and resources that have an immediate impact on student learning conditions.”



## **Response Category #4: Feedback on District Programs and Initiatives**

### **Theme 1: Allocation of Funding Toward Classrooms**

**Core idea:** Respondents are requesting increased allocation of resources toward classroom-level supports.

**Key issues identified:**

- Distribution of funding
- Visibility of impact on students
- Balance between administrative and school-level spending

**Summary quote:**

“A greater proportion of funding should be directed toward classroom-level supports and student-facing resources.”

### **Theme 2: Recognition of Educators and Programs**

**Core idea:** Respondents expressed positive feedback regarding educators and specific programs.

**Key elements identified:**

- Teacher and staff contributions
- Arts, extracurricular, and health programs

**Summary quote:**

“Educators and specific programs are valued for their contributions to student learning, engagement, and overall school experience.”

### **Theme 3: Classroom Support Staffing**

**Core idea:** Respondents are requesting increased availability of classroom support staff.

**Key issues identified:**

- Staffing levels
- Support for diverse student needs
- Classroom support capacity

**Summary quote:**

“Increased staffing, particularly Education Assistants and other support roles, is needed to effectively support inclusive classrooms and diverse student needs.”





School District 8  
Kootenay Lake

# 2026-2027 Preliminary Budget Overview

Prepared for April 14, 2026  
Meeting of the Board Held in Public

[sd8.bc.ca](http://sd8.bc.ca)



# EXECUTIVE SUMMARY

SD8 projects a decline of 109 student FTEs (2.4%) in 2026-2027.

Operating revenue is budgeted at \$67.0 million, with operating expenses of \$67.2 million, resulting in net expenses before capital transfers of \$0.2 million. The 2026-2027 preliminary budget also includes \$0.4 million in planned capital acquisitions for technology, school furniture, and equipment. These expenditures, totalling \$0.6 million, will be funded through the previously approved use of \$0.6 million from the Opening Accumulated Operating Surplus.

Special Purpose Fund revenues and expenses are decreasing by \$0.2 million, to \$16.1 million and \$15.9 million respectively, resulting in a \$150,000 surplus before transfers to the Capital Fund.

## ENROLMENTS

For 2026-2027, SD8 is projecting an estimated enrolment of 4,199 regular K-12 full-time equivalent students FTEs, 15 alternate school student FTEs, and 295 online learning FTEs. This is a projected decline of 109 student FTEs (2.4%).

## OPERATING FUND

### Operating Net Expenses

An overview of the preliminary 2026-2027 operating budget is shown below.

	2026-2027 Preliminary Budget	2025-2026 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
Total Operating Revenue	67,004,275	66,122,337	881,938	1.3%
Total Operating Expense	67,232,131	66,441,546	790,585	1.2%
<b>Net Expenses before Transfers to Capital Fund</b>	<b>(227,856)</b>	<b>(319,209)</b>	<b>91,353</b>	<b>(28.6%)</b>
Transfers to Capital Fund for Tangible Capital Assets	(400,000)	(455,000)	55,000	(12.1%)
<b>Net Expenses after Transfers to Capital Fund</b>	<b>(627,856)</b>	<b>(774,209)</b>	<b>146,353</b>	<b>(18.9%)</b>

The 2026-2027 preliminary budget includes additional operating revenue of \$0.9 million. This increase primarily reflects anticipated labour settlement funding, partially offset by a reduction in basic enrolment funding.

The preliminary budget also includes additional operating expenses of \$0.8 million. These additional expenses relate mainly to increased salaries and benefits resulting from labour settlements, offset by lower expenditures associated with reduced carry-forward balances in Indigenous targeted and Indigenous Education Capacity funding, as well as cost reductions identified through a review of discretionary spending.



As a result, the 2026-2027 operating deficit is budgeted at \$227,856. In addition, \$400,000 is budgeted for transfers to Capital for Tangible Capital Assets, resulting in a total planned use of \$627,856 from the Opening Accumulated Operating Surplus.

The use of \$627,856 from the Opening Accumulated Operating Surplus was approved by the Board in prior years through the internal restriction of these amounts within the Accumulated Operating Surplus. The amounts planned to be spent in 2026-2027, totalling \$627,856 include:

- \$54,977 - School budget carryforwards
- \$36,560 - Specific expenditures related to cybersecurity and staff recognition
- \$136,319 - Professional development contractual obligations
- \$400,000 - Technology assets and school furniture and equipment

## Operating Revenue

The 2026-2027 preliminary operating revenue is shown below.

	2026-2027 Preliminary Budget	2025-2026 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
<b>Operating Revenues</b>				
Operating Grant Revenue & Other MoECC Grants	64,389,550	63,875,377	514,173	0.8%
Other Provincial Grants	272,960	283,603	(10,643)	(3.8%)
Tuition	1,234,736	954,982	279,754	29.3%
Other Revenue	677,874	641,597	36,277	5.7%
Rentals and Leases	167,000	105,000	62,000	59.0%
Investment Income	262,155	261,778	377	0.1%
	<b>67,004,275</b>	<b>66,122,337</b>	<b>881,938</b>	<b>1.3%</b>

Operating revenues are projected to increase by \$0.8 million (1.3%) due to the following changes:

- Operating grant revenue and other MoECC grants are projected to increase by \$0.5 million (0.8%). This net increase reflects anticipated labour settlement funding of \$1.6 million, partially offset by a \$1.1 million reduction in the basic operating grant. The funding rates per student have not changed since 2025-2026. The basic operating grant funding includes Funding Protection due to the decline in enrolments.
- Tuition revenue is projected to increase by \$0.3 million (29.3%), attributable to an additional \$0.1 million in correspondence course revenue and \$0.2 million in international student revenue, driven by higher enrolments.
- Other revenue is projected to increase by \$36,000 (5.7%). This increase reflects higher revenue from First Nations, partially offset by lower revenue from other educational authorities, all primarily due to enrolment changes, as well as reductions in private bussing and after-school program revenues.



- Rental and leases are projected to increase by \$62K (59.0%) based on 2025-2026 trending.

## Operating Salaries and Benefits

The 2026-2027 preliminary operating salaries and benefits are shown below.

	2026-2027 Preliminary Budget	2025-2026 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
<b>Operating Salaries</b>				
Teachers	23,454,370	22,909,014	545,356	2.4%
Principals and Vice-Principals	4,595,419	4,483,910	111,509	2.5%
Educational Assistants	4,149,153	4,149,153	-	0.0%
Support Staff	7,837,590	7,902,265	(64,675)	(0.8%)
Other Professionals	2,604,718	2,542,039	62,679	2.5%
Relief/Substitutes	3,594,006	3,457,716	136,290	3.9%
<b>Total Salaries</b>	<b>46,235,256</b>	<b>45,444,097</b>	<b>791,159</b>	<b>1.7%</b>
Employee Benefits	11,857,992	11,737,951	120,041	1.0%
<b>Total Salaries and Benefits</b>	<b>58,093,248</b>	<b>57,182,048</b>	<b>911,200</b>	<b>1.6%</b>

Salaries and benefits are projected to increase by \$0.9 million (1.6%) in the 2026-2027 preliminary budget and will represent a slightly higher proportion of total operating expenses (86.4% in 2026-2027 compared to 86.1% in 2025-2026).

### Collective Agreements and Other Assumptions

The 2026-2027 preliminary budget for salaries and benefits reflects the following collective agreements and other assumptions:

- KLTF teaching staff - A new collective agreement expiring June 30, 2029, which includes approved wage increases of 3% for 2025-2026 and a further 3% for 2026-2027
- CUPE staff (educational assistants and support staff) - The collective agreement which expired June 30, 2025
- Exempt staff - An estimated salary increase ranging from 2.0% to 2.5% for 2025-2026

Anticipated labour settlement funding from the MoECC to offset labour cost increases for teachers and exempt staff has been included in operating revenues.

Any additional labour settlement costs arising from the ratification of a CUPE collective agreement or subsequent approvals from the MoECC for exempt staff during 2026-2027, as well as the related settlement funding, will be reflected in the 2026-2027 amended budget.

### Changes in Salaries by Employee Group

Key changes in salaries compared to 2025-2026 include:

- Teachers - Maintaining student/teacher ratios despite lower enrolment
- Principals and Vice-Principals - Increase due to the anticipated filling of positions in 2026-2027 compared to the use of relief staff in 2025-2026.



- Educational Assistants - Maintaining staffing levels despite lower student enrolments, resulting in relatively consistent salaries year over year.
- Support Staff - Decrease due to reduction in administrative positions
- Other Professionals - Increase in salaries related to salary adjustments, with no change in positions
- Relief/substitutes - Increase in costs due to labour settlement, partially offset by lower use of relief staff for principal positions

## Operating Services and Supplies

The 2026-2027 preliminary operating services and supplies are shown below.

	2026-2027	2025-2026	Increase (Decrease)	
	Preliminary Budget	Amended Budget	\$	%
<b>Operating Services and Supplies</b>	\$	\$	\$	%
Services	2,304,697	2,282,180	22,517	1.0%
Student Transportation	388,121	331,660	56,461	17.0%
Professional Development and Travel	660,628	730,634	(70,006)	(9.6%)
Rentals and Leases	94,116	122,644	(28,528)	(23.3%)
Dues and Fees	119,820	117,588	2,232	1.9%
Insurance	216,800	212,800	4,000	1.9%
Supplies	3,486,254	3,751,476	(265,222)	(7.1%)
Utilities	1,868,447	1,710,516	157,931	9.2%
<b>Total Services and Supplies</b>	<b>9,138,883</b>	<b>9,259,498</b>	<b>(120,615)</b>	<b>(1.3%)</b>

Services and supplies are projected to decrease by \$0.1 million (1.3%) in the 2026-2027 preliminary budget, reflecting the following changes:

- Services - Increase in contracted services for the international program due to higher enrolments, offset by lower service expenditures for Indigenous targeted programs and Indigenous Education Capacity, reflecting assumed lower carry-forward balances
- Student Transportation - Increase related to fuel costs
- Professional Development and Travel - Decrease due to lower funding available for Indigenous targeted programs and Indigenous Education Capacity spending because of reduced carry-forward balances, along with reduced discretionary travel
- Rentals and Leases - Decrease resulting from lower vehicle lease costs following the purchase of vehicles at the end of 2025-2026
- Supplies - Reduction in supplies associated with assumed lower carry-forward levels for Indigenous targeted programs, Indigenous Education Capacity funding, and school budgets, partially offset by increased supplies for the international program due to higher enrolments and higher operational supplies
- Utilities - Increase related to higher electricity and heating costs.





## SPECIAL PURPOSE FUNDS

### Surplus Before Transfers to Capital Fund

The 2026-2027 preliminary Special Purpose Funds budget is shown below.

	2026-2027 Preliminary Budget	2025-2026 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
Total Operating Revenue	16,123,734	16,382,375	(258,641)	(1.6%)
Total Operating Expense	15,973,734	16,232,375	(258,641)	(1.6%)
<b>Surplus before Transfers to Capital Fund</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>

The projected 2026-2027 Special Purpose Fund revenues of \$16.1 million and expenses of \$15.9 million are \$259K below the 2025-2026 Amended Budget, with resulting Net Revenue before Transfers to the Capital Fund remaining at \$150,000.



## Revenue

The 2026-2027 preliminary Special Purpose Funds revenue budget is shown below.

	2026-2027 Preliminary Budget	2025-2026 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
<b>Revenue</b>				
After School Sports & Arts Grant	50,000	53,885	(3,885)	(7.2%)
Annual Facility Grant	279,640	279,640	-	0.0%
Classroom Enhancement Fund	11,346,664	10,630,033	716,631	6.7%
CommunityLINK	759,048	1,030,560	(271,512)	(26.3%)
Donations	25,000	25,000	-	0.0%
Early Care & Learning Funding to Schools	175,000	175,000	-	0.0%
Feeding Futures Fund	589,425	749,715	(160,290)	(21.4%)
First Nation Student Transportation	30,851	30,851	-	0.0%
Health Promoting Schools	27,000	27,000	-	0.0%
Learning Improvement Fund	215,310	218,308	(2,998)	(1.4%)
Literacy Professional Learning Grant	-	238,867	(238,867)	(100.0%)
Mental Health in Schools	55,000	55,000	-	0.0%
National School Food Program	183,350	305,581	(122,231)	(40.0%)
OLEP	109,758	129,758	(20,000)	(15.4%)
Ready, Set, Learn	44,100	58,056	(13,956)	(24.0%)
Seamless Day Kindergarten	-	55,400	(55,400)	(100.0%)
Scholarships and Bursaries	30,000	30,000	-	0.0%
School Generated Funds	2,015,000	2,015,000	-	0.0%
Strong Start	170,000	210,113	(40,113)	(19.1%)
Student & Family Affordability Fund	-	36,681	(36,681)	(100.0%)
Grants under \$25,000	18,588	27,927	(9,339)	(33.4%)
<b>Total Revenue</b>	<b>16,123,734</b>	<b>16,382,375</b>	<b>(258,641)</b>	<b>(1.6%)</b>

The increase of \$0.7 million for the Classroom Enhancement Fund, resulting from the funding of the negotiated labour settlement, is partially offset by lower revenue of \$1.0 million in other funds.

Lower carryforward funding from 2025-2026 is anticipated for the following programs:

- After School Sports & Arts Grant,
- Community Link,
- Feeding Futures Fund,
- Literacy Professional Learning Grant
- National School Food Program,
- Ready, Set, Learn,
- StrongStart, and
- Student & Family Affordability Fund.



In addition, lower current year funding is anticipated in 2026-2027 for the Community Link, Learning Improvement Fund, OLEP, and Seamless Day Kindergarten.

## Expenses

The 2026-2027 preliminary Special Purpose Funds expense budget is shown below.

	2026-2027 Preliminary Budget	2025-2026 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
<b>Expenses:</b>				
Teacher Salaries	8,960,901	8,452,638	508,263	6.0%
Principal and Vice-Principal Salaries	-	14,641	(14,641)	(100.0%)
Educational Assistant Salaries	719,487	788,174	(68,687)	(8.7%)
Support Staff Salaries	125,609	142,203	(16,594)	(11.7%)
Other Professionals Salaries	261,254	258,608	2,646	1.0%
Relief/Substitutes	14,032	129,293	(115,261)	(89.1%)
<b>Total Salaries</b>	<b>10,081,283</b>	<b>9,785,557</b>	<b>295,726</b>	<b>3.0%</b>
Employee Benefits	2,605,203	2,553,262	51,941	2.0%
<b>Total Salaries and Benefits</b>	<b>12,686,486</b>	<b>12,338,819</b>	<b>347,667</b>	<b>2.8%</b>
Services and Supplies	3,287,248	3,893,556	(606,308)	(15.6%)
<b>Total Expenses</b>	<b>15,973,734</b>	<b>16,232,375</b>	<b>(258,641)</b>	<b>(1.6%)</b>

The significant changes in expenses relate to:

- Teacher Salaries - Higher teaching costs within the Classroom Enhancement Fund due to the negotiated labour settlement are partially offset by lower teacher salaries in the Literacy Professional Learning Grant
- Educational Assistant Salaries - Lower costs associated with CommunityLink, OLEP, and Seamless Day Kindergarten
- Relief/Substitute Salaries - Lower costs associated with the Literacy Professional Learning Grant
- Employee Benefits - Higher employee benefits costs related to increased salary/wage expense
- Services and Supplies - Lower spending on supplies for CommunityLINK, Feeding Futures, National School Food Program, Strong Start and Student & Family Affordability Fund

