

# Agenda

- 2026-2027 Budget Cycle and Timelines
- Strategic Priorities
- Budget Overview
- Operating Fund
- Special Purpose Funds
- Capital Fund
- Questions

# 2026-2027 Budget Cycle and Timelines

Date	Time	Meeting	Meeting Description/Tasks	Attendees/Responsible	Location
March 10, 2026	n/a	Surveys to KLPVPA, Students & Public	Invitation to comment. Preliminary Draft Budget Posted Online.	Public, Partner Groups and Students	Online Survey & Invitation to Comment
April 14, 2026	9:00PM – 3:00PM	Board Working Session	Preliminary Draft Budget Review.	Trustees	Board Office & Zoom
April 21, 2026	11:00AM – 12:30PM	Indigenous Education Council, KLPVPA, CUPE, KLTF, DPAC	Focused Draft Budget Discussions.	Trustees, Senior Staff & Partner Groups	Board Office & Zoom
April 21, 2026	1:00PM – 2:00PM	Policy, Operations & Finance Partner Advisory Committee Meeting	Preliminary Draft Budget Review.	Trustees, Senior Staff & Committee Members	Board Office & Zoom
April 21, 2026	6:00PM – 7:30PM	Public Webinar	Presentation of Updated Budget, Survey Results, Public Q&A.	Partner Groups & Public	Zoom Webinar
May 12, 2026	1:30PM – 2:30PM	Policy, Operations & Finance Partner Advisory Committee Meeting	Superintendent's Recommended Budget.	Committee Members	Board Office & Zoom
May 12, 2026	5:00PM – 7:00PM	Meeting of the Board held in Public	Superintendent's Recommended Budget. Planned Readings 1, 2 & 3 of Budget Bylaw.	Trustees	Board Office & Zoom



# STRATEGIC PRIORITIES

# Strategic Priorities

## Lifelong Learners

- We improve student learning through interest-based, competency-based, flexible and innovative approaches.

## Connected Learners

- We inspire learners to become curious, critical and creative stewards of the natural world and local and global community.

## Caring and Inclusive Learning Culture

- We promote physical and mental well-being through social-emotional learning to foster compassionate learners.

## Cultural and Identity Development

- We promote a positive sense of identity in culturally safe and responsive communities of learning

## Career Development

- We prepare students to graduate with options for their future life and career goals

# Lifelong Learners

- Support lifelong learners through interest-based, competency-based, flexible and innovative approaches
  - Support K-12 teams in developing objectives and strategies to support their school literacy and numeracy goals within the context of their school learning plans
  - Support for educators accessing literacy and numeracy resources, exemplars, and for educators to support professional learning community of practice
  - Continue monitoring student success and adapt learning supports
  - Continue to focus on K-3 learner transitions for numeracy and literacy

# Connected Learners

- Inspiring learners to become curious, critical and creative stewards of the natural world and global community
  - Implement the SD8 Sustainability and Climate Action policy by introducing a climate action educational community of practice and rich resources to support educators
  - Provide opportunities for student leadership like the Student Leadership Conference and student trustee program
  - Provide outdoor education programs, school academies and arts programs to enhance student engagement
  - Support community connections

# Caring and Inclusive Culture

- Supporting learning diversity in an inclusive and supportive environment
  - School Psychologists, as well as rich allocations in Speech and Language Pathologists, Deaf and Hard of Hearing Teacher and Hearing Resource Teacher, and Vision Resource Teacher Occupational Therapists and Physiotherapist
  - Inclusion Support Teachers
  - Aboriginal Education Teachers
  - Educational Assistants (EAs)
  - Youth and Family Workers
  - Aboriginal Youth Liaison Workers
  - Assistive Technology Supports

# Caring and Inclusive Culture

- Support for early years, kindergarten transitions, transitions between grade levels and schools, and transition from Grade 12 to post secondary or the workplace
  - Strong Start, Seamless Day Kindergarten, Ready Set Learn, Community LINK, Early Care and Learning
- Mental Health and Wellness/Physical Wellness Supports
  - School Counsellors,
  - Programs in the schools that support connection, conflict resolution, social literacy, mental health literacy and school safety
  - Feeding Futures Program & National School Food Program
  - After School Sports & Arts Initiative
  - Mental Health resources and Health Promoting Schools

# Cultural and Identity Development



- Indigenous Education and Supports
  - SD8 Youth Pow Wow, Indigenous Professional Development Days, Indigenous Language support focus
  - Indigenous Education Council support and focus on language and culture
- Diversity and Anti-Racism Supports
  - Continue to build awareness and learning on human rights and diversity
  - Continue to strengthen anti-racism skills, awareness, and responses district-wide

# Career Development

- Focus on Work Experience Opportunities, Trades Training, and Career Pathways
  - Expand equitable work experience opportunities for students in rural and remote areas
  - Continue to offer extensive trades training programs in conjunction with Selkirk College and College of the Rockies
  - Develop and deepening regional career, dual credit, and trades training program partnerships with other colleges and institutes
  - Enhance regional collaboration with partner districts in providing career and dual credit opportunities for students through regional colleges
  - Support schools in the development and tracking of career exploratory programs
  - Ensure students have opportunities to explore career pathways through regional, community, and school events
  - Support three-year graduation plans, middle and intermediate transition programs



# BUDGET OVERVIEW

# Budget Framework Assumptions

- Develop a balanced budget as required by the School Act
- Respond to MoECC, the Board of Education, Partner Groups and Students
- Absorb cost pressures so that expenditures stay within the forecasted funding increases
- Align budget priorities with the strategic priorities in the 2024-2029 Strategic Plan



# Annual Budget Considerations

- **Staffing, Services & Supplies**
  - Ensure staffing supports school level enrolment projections and student learning needs
  - Efficient supplies and service expenses with enrolment projections and the unique features of each school
- Review operating revenues to ensure a balanced budget



# Structure of the Budget

Operating Fund (including targeted funding)

Special Purpose Funds

Capital Fund



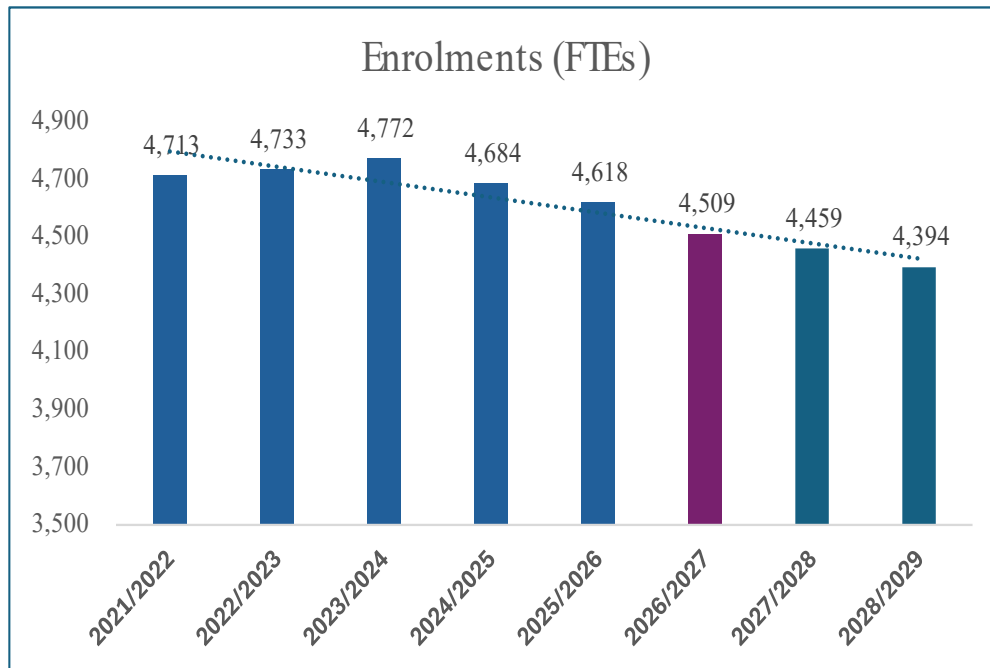
# OPERATING FUND

# Operating Surplus

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

- Total Revenue - Increase of \$0.9 million (1.3%)
- Total Expenses - Increase of \$0.8 million (1.2%)
- Using \$628K from previously internally restricted Opening Accumulated Surplus for:
  - school budget carryforwards,
  - professional development contractual obligations,
  - other specific expenditures like cybersecurity and staff recognition , and
  - purchase of tangible capital assets

# SD Enrolment Context 2026-2027



## Definitions:

Headcount - Number of students

FTE - Full-time equivalent students

- Based on demographic information, the student FTEs are projected to decline over the coming years
- Projected decrease of 109 FTEs (2.4%) in 2026-2027, 50 FTEs (1.1%) in 2027-2028, and 65 FTEs (1.5%) in 2028-2029
- Enrolments will be updated in September and operating grant will be revised accordingly

# Provincial Context 2026-2027

- The basic allocation per student FTE and the funding per student FTE for the inclusive education categories, English/French language learners, Indigenous education, and non-graduated adults unchanged from 2025-2026

	2026-2027 Rates	2025-2026 Rates	Rate Increase	
			\$	%
Basic Allocation (standard, continuing education, & alternate schools)	9,015	9,015	-	0.0%
Basic Allocation (online learning)	7,280	7,280	-	0.0%
Inclusive Education - Level 1	51,300	51,300	-	0.0%
Inclusive Education - Level 2	24,340	24,340	-	0.0%
Inclusive Education - Level 3	12,300	12,300	-	0.0%
English/French Language Learners	1,815	1,815	-	0.0%
Indigenous Education	1,790	1,790	-	0.0%
Non-graduated Adult Education	5,755	5,755	-	0.0%

# Total Operating Revenue

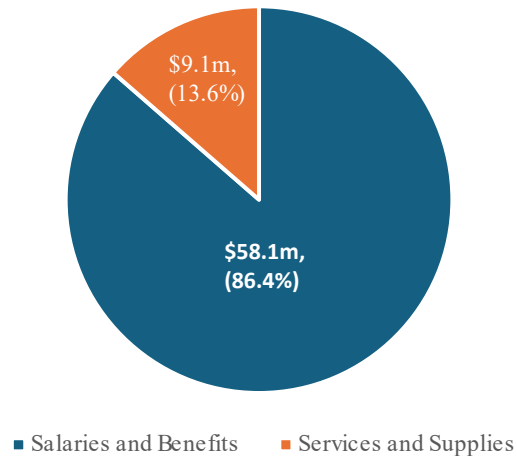
	2026-2027 Preliminary Budget	2025-2026 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
Operating Grant Revenue	61,953,107	63,051,238	(1,098,131)	(1.7%)
Other MoECC Grants	2,436,443	824,139	1,612,304	195.6%
Other Provincial Grants	272,960	283,603	(10,643)	(3.8%)
Tuition	1,234,736	954,982	279,754	29.3%
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>Total Operating Revenue</b>	<b>67,004,275</b>	<b>66,122,337</b>	<b>881,938</b>	<b>1.3%</b>

- Operating Grant Revenue - decrease due to lower enrolments

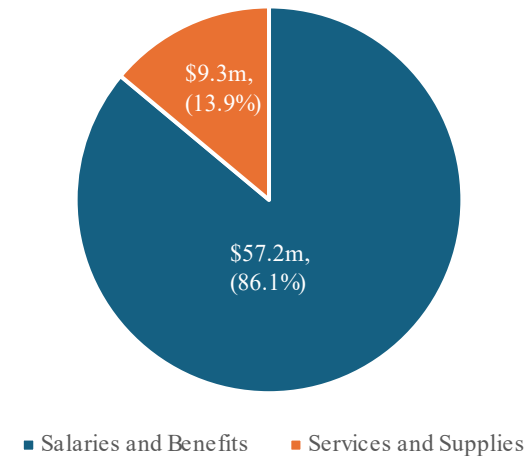
- Other MoECC Grants - Increase due to estimated labour settlement funding for 2025-2026 wage increases
- Tuition - Increase due to higher enrolment levels in international program and higher correspondence course fees
- Other Revenue - Higher revenue from First Nations and lower revenue from other educational authorities (both enrolment based)

# Total Operating Expenses

2026-2027 Preliminary Budget



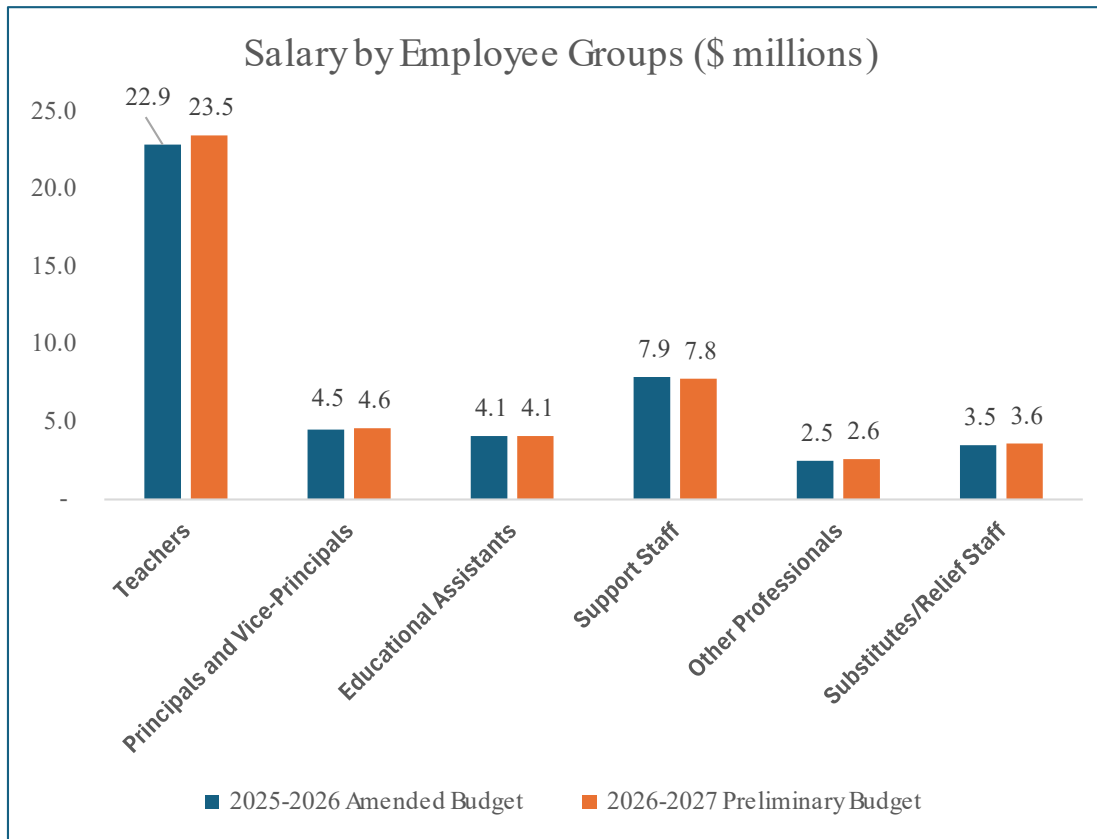
2025-2026 Amended Budget



- Operating salaries and benefits of \$58.1 million, increasing by \$0.9 million (1.6%), to 86.4% of total operating expenses from 84.1% in 2025-2026
- Maintaining focus on staffing while continuing to achieve efficiencies in supplies and services - assumes no carryforward for targeted funding

# Salaries by Employee Group

Overall increase of \$0.8 million

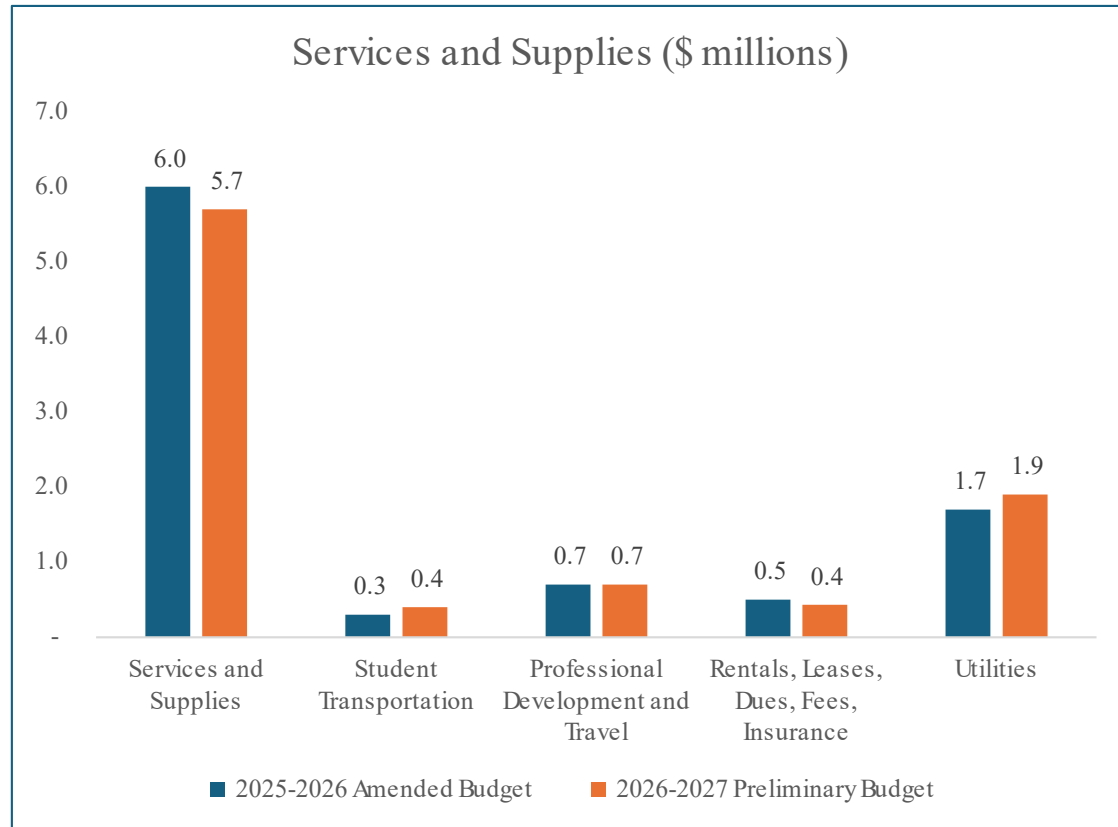


- Teachers - Maintaining student/teacher ratios despite lower enrolment
- Principals/Vice-Principals- Increase due to use of regular staff this year vs relief staff
- Educational Assistants- Maintaining staffing levels despite lower enrolments
- Support Staff- Decrease due to reduction in administrative positions
- Other Professionals - Increase related to salary adjustments with no change in positions
- Substitutes - Increase due to labour settlement, offset by reduction in relief costs for principals/vice-principals

# Services and Supplies

- Services and Supplies - Lower expenditures for Indigenous education targeted funding and capacity funding due to lower carryforwards, offset by higher international program costs due to higher enrolments
- Student Transportation - Increase related to higher fuel costs
- Professional Development and Travel - Lower expenditures for Indigenous education targeted funding and capacity funding due to assumed lower carryforwards
- Rentals, Leases, Dues, Fees and Insurance - Lower vehicle lease costs due to expiry of leases
- Utilities - Higher electricity and heating costs

Overall decrease of \$0.1 million





# SPECIAL PURPOSE FUNDS

# Special Purpose Fund Revenues

	2026-2027	2025-2026	Increase (Decrease)	
	Preliminary Budget	Amended Budget	\$	%
Annual Facility Grant	\$ 279,640	\$ 279,640	-	0.0%
Classroom Enhancement Fund	11,346,664	10,630,033	716,631	6.7%
Community Link	759,048	1,030,560	(271,512)	(26.3%)
Early Care & Learning (ECL) Funding to Schools	175,000	175,000	-	0.0%
Feeding Futures Fund	589,425	749,715	(160,290)	(21.4%)
Learning Improvement Fund	215,310	218,308	(2,998)	(1.4%)
Literacy Professional Learning Grant	-	238,867	(238,867)	0.0%
National School Food Program	183,350	305,581	(122,231)	
OLEP	109,758	129,758	(20,000)	(15.4%)
School Generated Funds	2,015,000	2,015,000	-	0.0%
Strong Start	170,000	210,113	(40,113)	(19.1%)
Grants under \$100,000	280,539	399,800	(119,261)	(29.8%)
Total Operating Revenue	16,123,734	16,382,375	(258,641)	(1.6%)

- Increase in Classroom Enhancement Fund related to funding higher teacher staffing costs
- Decreases primarily due to:
  - assumption of lower carry forwards balances in 2026-2027 for CommunityLINK, Feeding Futures, National School Food Program and Strong Start
  - lower current year funding for CommunityLINK, Learning Improvement Fund, OLEP and Seamless Day Kindergarten



# CAPITAL FUND

# Capital Fund

- Capital Funding for 2026/2027, totaling \$1,463,000, has been announced as follows:

Funding Type	School	Description	Amount
School Enhancement Program	Trafalgar Middle School	Plumbing Upgrades	\$1,000,000
Carbon Neutral Capital Program	Hume Elementary	HVAC Upgrades	\$463,000
Bus Acquisition Program	District	Electric – Type C with wheelchair space(s)	TBD
Bus Acquisition Program	District	Internal Combustion Engine – Type C with wheelchair space(s)	TBD
Bus Acquisition Program	District	Internal Combustion Engine – Type C with 0 wheelchair space(s)	TBD

- Additional amounts will be funded through the Annual Facility Grant (AFG)

# Questions & Comments

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