

# Regular Board Meeting

## Amended Budget 2025-2026

February 17, 2026



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## SD83 STRATEGIC PLAN Strategic Priorities

### INTELLECTUAL DEVELOPMENT

(Each student will develop their literacy skills, numeracy skills, and competencies to become their most capable self)

### HUMAN & SOCIAL DEVELOPMENT

(Each student will feel welcome, safe, and connected to peers and adults in their schools)

### CAREER DEVELOPMENT

(Each student will develop the skills and competencies necessary to be successful in a career pathway of their choice)

### DEVELOPING A CULTURE OF WELL-BEING

(Each student will feel socially, emotionally, and mentally supported within their schools and the district)

### ORGANIZATIONAL DEVELOPMENT

(We will develop and enhance procedures, practices, and partnerships that will assist in meeting the district strategic priorities)

### EFFECTIVE GOVERNANCE AND LEADERSHIP

(We will work to represent the interests of all students by actively advocating for student's learning and well-being through Strategic Planning, Policy, and responsible Stewardship)

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## BUDGET MONITORING & REPORTING

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A desk with a calculator, glasses, and a document with charts, symbolizing financial analysis and reporting.

## POLICY 190 – BUDGET MONITORING AND REPORTING

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

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

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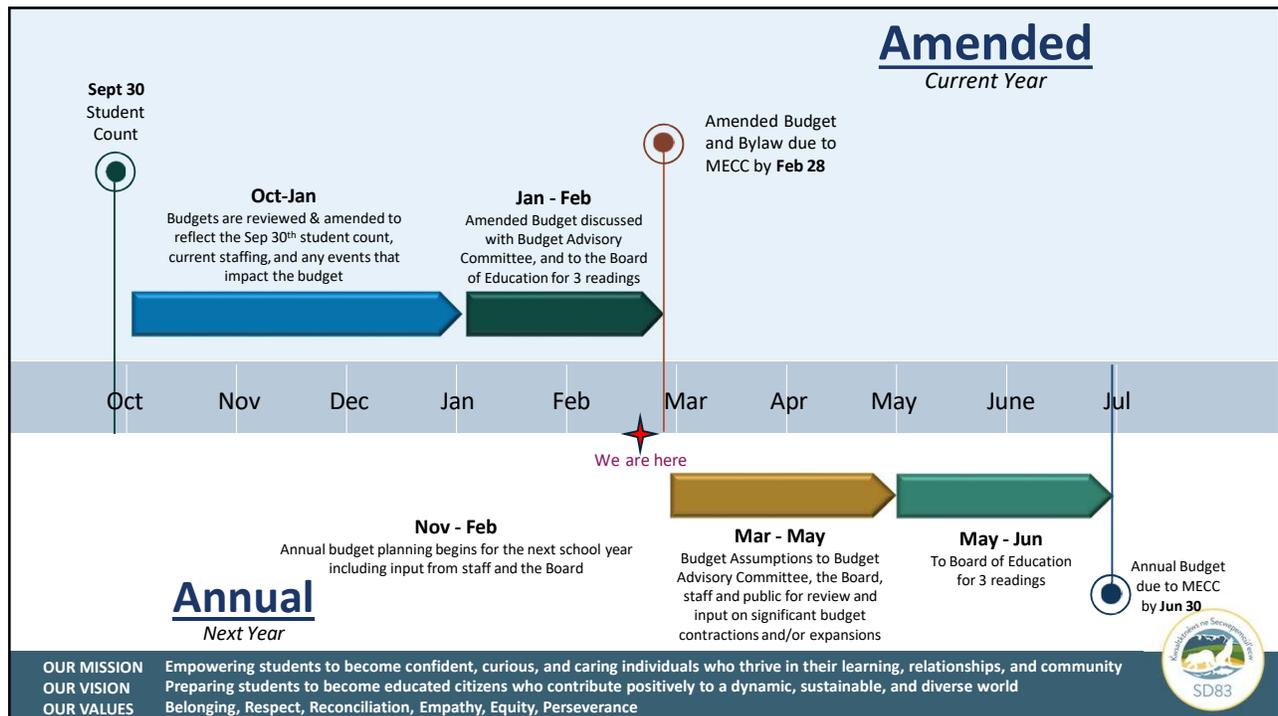
# BUDGET PROCESS & TIMELINES



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



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# OPERATING, CAPITAL & SPECIAL PURPOSE FUNDS



OUR MISSION Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community  
 OUR VISION Preparing students to become educated citizens who contribute positively to a dynamic, sustainable, and diverse world  
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## FUNDS

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

OUR MISSION Empowering students to become confident, curious, and caring individuals who thrive in their learning, relationships, and community  
 OUR VISION Preparing students to become educated citizens who contribute positively to a dynamic, sustainable, and diverse world  
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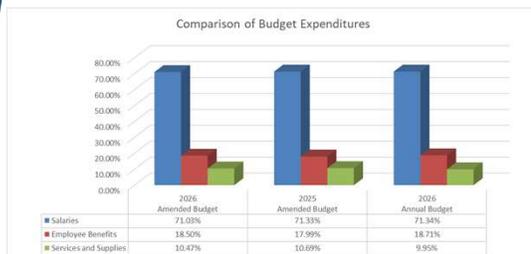
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# Funding Comparison

FUNDING SOURCE	2026 Amended Budget	2026 Annual Budget	Change from Annual Budget	Rate Change	Enrolment Change
<b>FTE September Enrolment</b>	6,726,2500	6,701,5240	24,7260	\$ -	24,7260
<b>Enrolment Based Funding</b>					
Standard (Regular) Schools	60,204,424	60,035,606	168,818	-	168,818
Continuing Education	-	-	-	-	-
Alternate Schools	432,720	378,630	54,090	-	54,090
Online Learning	-	-	-	-	-
Home Schooling	14,000	8,500	5,500	-	5,500
Course Challenges	2,256	282	1,974	-	1,974
<b>Sub-total</b>	<b>60,653,400</b>	<b>60,423,018</b>	<b>230,382</b>	-	<b>230,382</b>
<b>Supplement for Enrolment Decline</b>	92,865	204,331	(111,466)	(116,305)	4,839
<b>Inclusive Education</b>					
level 1	205,200	205,200	-	-	-
level 2	12,243,020	11,537,160	705,860	-	705,860
level 3	1,045,500	1,746,600	(701,100)	-	(701,100)
<b>Sub-total</b>	<b>13,493,720</b>	<b>13,488,960</b>	<b>4,760</b>	-	<b>4,760</b>
<b>Additional Enrolment Based</b>					
July Count (Summer Learning)	-	-	-	-	-
Feb Count	179,530	325,130	(145,600)	-	(145,600)
May Count	-	36,400	(36,400)	-	(36,400)
<b>Sub-total</b>	<b>179,530</b>	<b>361,530</b>	<b>(182,000)</b>	-	<b>(182,000)</b>
<b>English Language Learning</b>	148,830	128,865	19,965	-	19,965
<b>Indigenous Education</b>	2,248,240	2,133,680	114,560	-	114,560
<b>Adult Education</b>	-	-	-	-	-
<b>Equity of Opportunity</b>	294,837	291,959	2,878	2,878	-
<b>Salary Differential</b>	560,124	760,228	(200,104)	(200,104)	-
<b>Unique Geographical Factor</b>	10,898,754	10,898,754	-	-	-
<b>Curriculum and Learning Support Fund</b>	61,335	61,335	-	-	-
<b>Indigenous Education Council</b>	111,145	111,145	-	-	-
<b>TOTAL</b>	<b>88,742,780</b>	<b>88,863,805</b>	<b>(121,025)</b>	<b>(313,531)</b>	<b>192,506</b>
<b>Labour Settlement Funding</b>	-	-	-	-	-
<b>Equivalent Full Year Grant</b>	<b>88,742,780</b>	<b>88,863,805</b>	<b>(121,025)</b>	<b>(313,531)</b>	<b>192,506</b>

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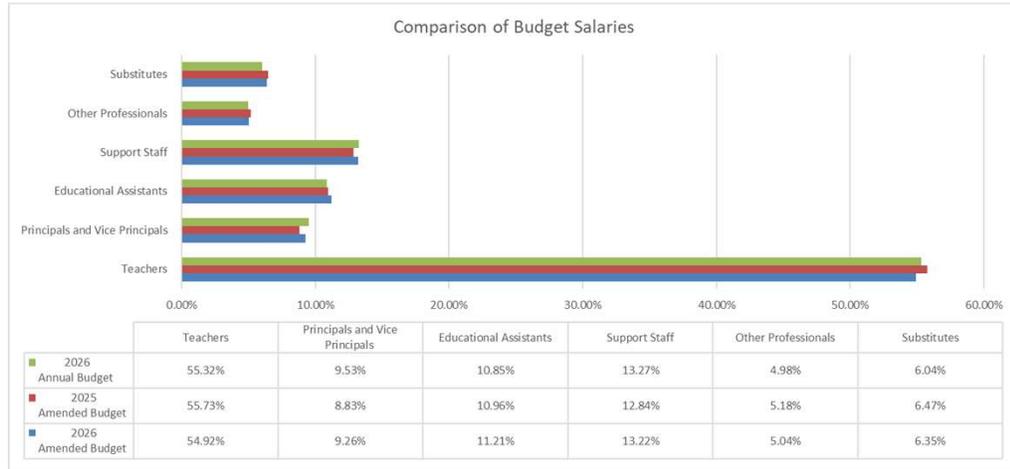
# Operating Budget Plan



	2026 Amended Budget	2025 Amended Budget	2026 Annual Budget
<b>Salaries</b>			
Teachers	35,628,620	36,133,702	35,618,846
Principals and Vice Principals	6,009,804	5,721,661	6,134,157
Educational Assistants	7,272,821	7,104,351	6,988,236
Support Staff	8,575,960	8,321,277	8,543,773
Other Professionals	3,268,977	3,357,808	3,209,133
Substitutes	4,118,802	4,193,287	3,891,681
<b>Salaries</b>	<b>64,874,984</b>	<b>64,832,086</b>	<b>64,385,826</b>
<b>Employee Benefits</b>	<b>16,898,810</b>	<b>16,347,863</b>	<b>16,885,146</b>
<b>Total Salaries and Benefits</b>	<b>81,773,794</b>	<b>81,179,949</b>	<b>81,270,972</b>
<b>Services and Supplies</b>			
Services	2,641,123	2,702,468	2,486,503
Student Transportation	1,500	1,500	1,500
Professional Development and Travel	759,328	702,937	673,111
Rentals and Leases	74,000	74,000	74,000
Dues and Fees	282,300	258,310	258,290
Insurance	281,675	308,655	281,175
Interest	-	-	-
Supplies	3,688,195	3,730,172	3,369,222
Utilities	1,838,000	1,938,000	1,838,000
<b>Services and Supplies</b>	<b>9,566,121</b>	<b>9,716,042</b>	<b>8,981,801</b>
<b>Total Operating Expense</b>	<b>91,339,915</b>	<b>90,895,991</b>	<b>90,252,773</b>
<b>Net Surplus Available for Capital and/or accumulated operating reserves</b>	289,573	2,121,740	1,019,544
<b>% of Revenue</b>	0.32%	2.28%	1.12%

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# Operating Budget Plan



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# Budget Priorities Implemented

Initiative	Detail	Budgeted Cost
Library Clerks	Addition of 3 Positions	\$ 30,000
CEA	Addition of 10 Positions	\$ 200,000
Principal Teaching Time	Addition of 2.8 FTE Teaching positions	\$ 178,000
Position of Special Responsibility or Substitute Days	19 schools Middle and Elementary (\$2,500 each)	\$ 48,000

- Discussed and Board motion to implement during December 16<sup>th</sup>, 2025, Regular Board Meeting
- Initiatives to be in place from January to June 2026

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## Amended Budget Adjustments

<b>Proposed Budget Reductions</b>	
Cell Phones - New Provincial plan	(5,000)
Contracts - International Program reduction for contract with SD6	(57,000)
Telephones - Reduced number of landlines and usage	(7,500)
<b>Total Proposed Budget Reductions</b>	<b>(69,500)</b>

- Reductions identified through review and analysis
- Projected to be on-going for current and future years

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## Amended Budget Adjustments

<b>Proposed Budget Increases</b>	
Contracts - Careers from 2024-25 restricted surplus	80,000
Special Programs - Indigenous Education from 2024-25 restricted surplus	13,500
Contracts - Payment to Bands for incorrect billing in 2020	50,000
Legal and Investigations	31,500
Software - Increase in annual cost and renewals	49,500
Mileage - Student Transportation for International Program	5,000
Pro-D and Travel - Indigenous Education from 2024-25 restricted surplus	37,500
Pro-D and Travel - CUPE Service Improvement fund from 2024-25 restricted surplus	25,000
Course Fees - Careers from 2024-25 restricted surplus	20,000
Budget Unallocated/Contracts - Interior Health from 2024-25 restricted surplus	33,764
Performing Arts - Portion reallocated from contracts plus 2024-25 restricted surplus	25,574
Supplies - Physical Literacy from 2024-25 restricted surplus	16,038
Budget Unallocated/Contracts - Indigenous Education Councils from 2024-25 restricted surplus	50,924
<b>Total Proposed Budget Increases</b>	<b>438,300</b>

- Increases identified through review and analysis of current year expenses
- To be reviewed with annual 2026-27 budget

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# Transportation Review

Initiative	Detail	Budgeted Cost
Purchase Tire Change Machine	Reduce contract services and improve efficiency	\$ 23,000
Ridership Tracking Software	Implement ridership tracking software to ensure information on ridership is accurate	\$ 30,000

- Discussed and Board motion to bring budget information forward during December 16<sup>th</sup>, 2025, Regular Board Meeting
- Estimated costs not currently in budget

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# Special Purpose Funds

- Special Purpose Funds are targeted for a specific purpose/initiative
- Currently make up 14% of the total budget bylaw
- Require additional tracking, reporting and management

Special Purpose Fund	2026		Change
	Amended Budget	Annual Budget	
Annual Facility Grant	342,495	342,495	-
Learning Improvement Fund	418,101	387,187	30,914
Scholarships and Bursaries	10,000	10,000	-
School Generated Funds	2,450,000	2,450,000	-
Strong Start	204,000	192,000	12,000
Ready, Set, Learn	50,480	51,650	(1,170)
OLEP (Federal French Grant)	239,868	172,981	66,887
Community-LINK	436,760	423,914	12,846
Classroom Enhancement Fund - Overhead	363,475	363,475	-
Classroom Enhancement Fund	7,730,900	7,831,559	(100,659)
Classroom Enhancement Fund - Remedies	1,676,889	-	1,676,889
First Nation Student Transportation	44,168	38,000	6,168
Mental Health in Schools	77,929	52,000	25,929
Changing Results for Young Children	1,753	6,750	(4,997)
Seamless Day Kindergarten	105,400	112,150	(6,750)
Just B4	58,200	53,000	5,200
SEY2KT (Early Yeas to Kindergarten)	16,561	34,000	(17,439)
ECL Early Care & Learning	175,000	175,000	-
Literacy Professional Learning Grant	225,839	225,839	-
Feeding Futures Fund	933,156	898,097	35,059
National School Food Program	343,273	70,000	273,273
Health Career Grants	-	75,000	(75,000)
Early Childhood Education Dual Credit Program	61,750	35,000	26,750
Work Experience Enhancement	7,896	55,000	(47,104)
<b>Total Special Purpose Fund Expense</b>	<b>15,973,893</b>	<b>14,055,097</b>	<b>1,918,796</b>

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# Capital Fund

Fund	2026		Change
	Amended Budget	Annual Budget	
Operating and Special Purpose Fund	1,481,951	814,640	667,311
Local Capital	837,591	678,763	158,828
Deferred Capital Revenue	7,034,262	4,485,798	2,548,464
Total Acquisition of Tangible Capital Assets	9,353,804	5,979,201	3,374,603

- Operating & Special Purpose Fund capital purchases increase due to school allocations, ZETF grant for electric bus, and Annual Facility Grant
- Local capital increase due to various projects (see next slide)
- Deferred capital increase due to PVSS gym completion

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# Local Capital Reserve

- School Subtotal amount relates to Computer Hardware/Technology & Furniture/Equipment
- Allocation from Unallocated to Reconfiguration
- Unallocated is largely attributable to interest earned on funds held in Local Capital (Interest Rate Risk)

School/Department	Opening Balance	Revenue / Transfers In	Expenditures / Transfers Out	Closing Balance
<b>School Subtotal</b>	474,929	452,092	(452,091)	474,930
Land/Building - SMS	899,262	-	-	899,262
Land/Building - SAE	412,489	-	-	412,489
Land/Building - ERS	40,733	-	-	40,733
Unallocated - Interest Revenue	77	102,200	(80,000)	22,277
Long Range Facility Plan	3,306	-	-	3,306
Rebranding	33,551	-	(33,551)	-
Finance Computer Software	51,185	-	-	51,185
Photocopiers	63,130	-	-	63,130
Bleachers	68,942	-	-	68,942
Grounds - Equipment	42,282	-	-	42,282
Transportation - Vehicles	98,375	-	-	98,375
Transportation - Success Van	25,819	9,000	-	34,819
Transportation - ICY	-	5,500	-	5,500
Information Technology	568,127	-	-	568,127
Rental Building Repairs	12,000	-	-	12,000
Malakwa Roof & HVAC	161,932	21,000	-	182,932
Portables	550,000	-	(100,000)	450,000
Building - Reconfiguration SAS	78,864	-	(78,864)	-
Building - Reconfiguration JLJ	73,993	-	(73,993)	-
Equipment - Reconfiguration General	150,000	10,000	(60,000)	100,000
Equipment - Reconfiguration SAS	(48,400)	50,000	(1,600)	-
Equipment - Reconfiguration JLJ	17,492	20,000	(37,492)	-
<b>District Subtotal</b>	3,303,159	217,700	(465,500)	3,055,359
<b>Total</b>	3,778,088	669,792	(917,591)	3,530,289

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## Resulting Bylaw

Budget Bylaw Amount	2026	2025	2026
	Amended Budget	Amended Budget	Annual Budget
Operating - Total Expense	91,339,915	90,895,991	90,252,773
Operating - Tangible Capital Assets Purchased	1,083,604	1,003,027	805,018
Special Purpose Funds - Total Expense	15,575,546	15,685,246	14,045,475
Special Purpose Funds - Tangible Capital Assets Purchased	398,347	12,931	9,622
Capital Fund - Total Expense	6,025,689	5,765,433	5,740,433
Capital Fund - Tangible Capital Assets Purchased from Local Capital	837,591	1,164,959	678,763
Budgeted Retirement of Prior Years Deficits	-	-	-
<b>Total Budget Bylaw Amount</b>	<b>115,260,692</b>	<b>114,527,587</b>	<b>111,532,084</b>

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## Risk

	Internally Restricted	Unrestricted	Operating Fund
	Surplus	Surplus	
<b>Accumulated Surplus (Deficit), beginning of year</b>	<b>1,495,509</b>	<b>1,415,963</b>	<b>2,911,472</b>
<b>Changes for the year</b>			
Net Revenue (Expense) for the year	(812,678)	1,102,251	289,573
Interfund Transfers			
Tangible Capital Assets Purchased	-	(1,083,604)	(1,083,604)
Local Capital	-	(487,592)	(487,592)
Other	-	(50,000)	(50,000)
<b>Net Changes for the year</b>	<b>(812,678)</b>	<b>(518,945)</b>	<b>(1,331,623)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>682,831</b>	<b>897,018</b>	<b>1,579,849</b>

- Risk of unexpected expenditure or underestimated budget amounts.
- Accumulated surplus serves as a contingent source of funds to mitigate those risks.
- Budgeted Unrestricted Surplus is anticipated to be below policy range of 1 – 2.5%.

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# Staffing – Teacher

	2026		FTE Change	% Change
	Amended Budget	Annual Budget		
<b>Schools</b>				
FTE				
Regular Instruction	318.697	312.906	5.791	
Career Programs	4.440	4.249	0.191	
Library Services	9.802	9.791	0.011	
Counselling	8.577	8.283	0.294	
Inclusive Education	43.947	44.229	(0.282)	
Early Learning and Child Care	-	-	-	
English Language Learning	-	-	-	
Indigenous Education	3.300	3.300	-	
International Student Program	-	-	-	
<b>Schools Total</b>	<b>388.763</b>	<b>382.758</b>	<b>6.005</b>	<b>1.57%</b>
<b>District Support</b>				
Regular Instruction	7.300	7.400	(0.100)	
Career Programs	-	-	-	
Library Services	0.200	0.200	-	
Counselling	6.200	6.200	-	
Inclusive Education	12.300	12.300	-	
Early Learning and Child Care	-	-	-	
English Language Learning	3.300	3.300	-	
Indigenous Education	1.000	1.000	-	
International Student Program	-	-	-	
<b>District Total</b>	<b>30.300</b>	<b>30.400</b>	<b>(0.100)</b>	<b>-0.33%</b>
<b>Teachers Total</b>	<b>419.063</b>	<b>413.158</b>	<b>5.905</b>	<b>1.43%</b>

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# Staffing - Teacher

	2026		FTE Change	% Change
	Amended Budget	Annual Budget		
<b>Schools</b>				
FTE				
Teacher	318.697	312.906	5.791	
Alternate Ed	3.000	3.000	-	
Behavior Support Specialist	-	-	-	
Bridge	-	-	-	
Career Coordinator	4.440	4.249	0.191	
Counsellor	8.577	8.283	0.294	
Eng 2nd Language	-	-	-	
Hearing Resource	-	-	-	
Inclusion Support	-	-	-	
Indigenous	2.900	2.900	-	
Instructional Leadership	-	-	-	
International Student Support	-	-	-	
Learning Resource	39.947	40.229	(0.282)	
Librarian	1.000	1.000	-	
Librarian	9.802	9.791	0.011	
LRT Helping	0.400	0.400	-	
<b>Schools Total</b>	<b>388.763</b>	<b>382.758</b>	<b>6.005</b>	<b>1.57%</b>
<b>District Support</b>				
Teacher	-	0.100	(0.100)	
Alternate Ed	-	-	-	
Behavior Support Specialist	-	-	-	
Bridge	3.000	3.000	-	
Career Coordinator	-	-	-	
Counsellor	6.200	6.200	-	
Eng 2nd Language	3.300	3.300	-	
Hearing Resource	0.800	0.800	-	
Inclusion Support	2.000	2.000	-	
Indigenous	-	-	-	
Instructional Leadership	-	-	-	
International Student Support	-	-	-	
Learning Resource	-	-	-	
Librarian	5.600	5.600	-	
Librarian	0.200	0.200	-	
LRT Helping	1.000	1.000	-	
Music	-	-	-	
Numeracy	1.000	1.000	-	
Psychologist	1.000	1.000	-	
SOGI	0.200	0.200	-	
Speech Pathologist	4.600	4.600	-	
Technology	0.500	0.500	-	
Vision	0.900	0.900	-	
<b>District Total</b>	<b>30.300</b>	<b>30.400</b>	<b>(0.100)</b>	<b>-0.33%</b>
<b>Teachers Total</b>	<b>419.063</b>	<b>413.158</b>	<b>5.905</b>	<b>1.43%</b>

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## Staffing – PVP

	2026 Amended Budget	2026 Annual Budget	FTE Change	% Change
<b>Schools</b>	FTE			
Regular Instruction	7.629	8.485	(0.856)	
Career Programs	-	-	-	
Library Services	-	-	-	
Counselling	-	-	-	
Inclusive Education	1.000	1.000	-	
Early Learning and Child Care	-	-	-	
English Language Learning	-	-	-	
Indigenous Education	-	-	-	
School Administration	28.500	27.344	1.156	
International Student Program	-	-	-	
Educational Administration	-	-	-	
<b>Schools PVP Total</b>	<b>37.129</b>	<b>36.829</b>	<b>0.300</b>	<b>0.81%</b>
<b>District Support</b>				
Regular Instruction	0.800	0.700	0.100	
Career Programs	-	-	-	
Library Services	-	-	-	
Counselling	1.000	1.000	-	
Inclusive Education	0.900	0.900	-	
Early Learning and Child Care	1.000	1.000	-	
English Language Learning	-	-	-	
Indigenous Education	1.000	1.000	-	
School Administration	0.571	0.571	-	
International Student Program	-	-	-	
Educational Administration	1.000	1.000	-	
<b>District PVP Total</b>	<b>6.271</b>	<b>6.171</b>	<b>0.100</b>	<b>1.62%</b>
<b>Principals and Vice-Principals Total</b>	<b>43.400</b>	<b>43.000</b>	<b>0.400</b>	<b>0.93%</b>

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## Staffing – Support Staff

	2026 Amended Budget	2026 Annual Budget	FTE Change
<b>Schools</b>	FTE		
Certified Education Assistant/Personal Care	195.00	189.00	6.00
<b>Schools</b>	FTE		
Career Centre Clerical	2.600	2.457	0.143
Crossing Guard	0.571	0.429	0.142
Library Clerical	1.929	1.300	0.629
Lunch Hour / Meal Support	13.393	13.393	0.000
Office Clerical	33.943	33.943	-
<b>Schools Support Total</b>	<b>52.436</b>	<b>51.522</b>	<b>0.914</b>
<b>District</b>			
<b>DESC Support</b>	FTE		
Accounting	2.000	2.000	-
Dispatch	1.000	1.000	-
District Clerical	3.514	3.514	-
Purchasing	1.000	1.000	-
Resource Centre Technician	1.000	1.000	-
<b>DESC Support Total</b>	<b>8.514</b>	<b>8.514</b>	<b>-</b>
<b>District</b>			
<b>Information Technology Support</b>	FTE		
Data Coordinator	1.000	1.000	-
IT Technician	5.000	5.000	-
MyEd Clerical	0.800	0.800	-
<b>Information Technology Support Total</b>	<b>6.800</b>	<b>6.800</b>	<b>-</b>

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## Staffing - Support Staff

District	2026		FTE Change
	Amended Budget	Annual Budget	
<b>Operations Support</b>	FTE	-	-
Bus Drivers	25.313	25.313	-
Carpenter	7.000	7.000	-
Custodian	41.075	41.075	-
Electrician	5.000	5.000	-
Grounds	3.000	3.000	-
Mechanic	4.000	4.000	-
Millwright	1.000	1.000	-
Operational Support	1.000	1.000	-
Operations Clerical	3.000	3.000	-
Painter	2.000	2.000	-
Plumbing/HVAC/Mechanical	5.000	5.000	-
Shipping/Receiving	1.000	1.000	-
<b>Operations Support Total</b>	<b>98.388</b>	<b>98.388</b>	<b>-</b>

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## Staffing – Other Professionals

School, District and Operations	2026		FTE Change
	Amended Budget	Annual Budget	
<b>School, District and Operations</b>	FTE	-	-
Superintendent	1.000	1.000	-
Secretary Treasurer	1.000	1.000	-
Assistant Superintendent	2.000	2.000	-
Director	4.000	4.000	-
Manager/Supervisor	6.000	6.000	-
Coordinator/Specialist	5.200	4.600	0.600
Indigenous Outreach Worker	2.225	2.225	-
OT/PT	1.400	1.400	-
Executive Support	2.750	2.750	-
Homestay Coordinator	-	-	-
Officer	1.000	1.000	-
Contractor	-	-	-
Trustee	5.000	5.000	-
<b>Other Professionals Total</b>	<b>31.575</b>	<b>30.975</b>	<b>0.600</b>

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