

Annual Budget

## **School District No. 47 (qathet)**

June 30, 2026

# School District No. 47 (qathet)

June 30, 2026

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 47 (qathet) 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 \$54,088,034 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 25th DAY OF JUNE, 2025;

READ A SECOND TIME THE 25th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF JUNE, 2025;



  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (qathet) Annual Budget Bylaw 2025/2026, adopted by the Board the 25th DAY OF JUNE, 2025.

  
Secretary Treasurer

# School District No. 47 (qathet)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,080,000	3,144,813
Adult	2,500	2,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,082,500</b>	<b>3,147,438</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	47,398,501	47,841,329
Other	75,000	75,000
Tuition	720,000	726,540
Other Revenue	3,389,133	3,144,133
Rentals and Leases	75,400	85,400
Investment Income	80,000	117,500
Amortization of Deferred Capital Revenue	1,900,000	1,815,404
<b>Total Revenue</b>	<b>53,638,034</b>	<b>53,805,306</b>
<b>Expenses</b>		
Instruction	43,599,724	44,045,224
District Administration	2,496,947	2,634,166
Operations and Maintenance	6,656,637	6,526,084
Transportation and Housing	1,334,726	1,325,082
<b>Total Expense</b>	<b>54,088,034</b>	<b>54,530,556</b>
<b>Net Revenue (Expense)</b>	<b>(450,000)</b>	<b>(725,250)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>55,000</b>	<b>359,144</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(395,000)</b>	<b>(366,106)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(395,000)	(366,106)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(395,000)</b>	<b>(366,106)</b>

# School District No. 47 (qathet)

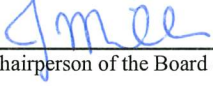
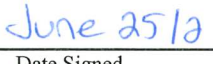




Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	44,155,644	44,722,101
Special Purpose Funds - Total Expense	7,632,390	7,609,445
Capital Fund - Total Expense	2,300,000	2,199,010
<b>Total Budget Bylaw Amount</b>	<b>54,088,034</b>	<b>54,530,556</b>

## 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. 47 (qathet)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Amended Annual Budget \$
Surplus (Deficit) for the year	(450,000)	(725,250)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	2,300,000	2,199,010
Total Effect of change in Tangible Capital Assets	2,300,000	2,199,010
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,850,000	1,473,760

# School District No. 47 (qathet)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	41,716,111	41,931,884
Other	75,000	75,000
Tuition	720,000	726,540
Other Revenue	1,439,133	1,444,133
Rentals and Leases	75,400	85,400
Investment Income	75,000	100,000
<b>Total Revenue</b>	<b>44,100,644</b>	<b>44,362,957</b>
<b>Expenses</b>		
Instruction	36,189,573	36,655,945
District Administration	2,427,661	2,566,168
Operations and Maintenance	4,303,684	4,265,263
Transportation and Housing	1,234,726	1,234,725
<b>Total Expense</b>	<b>44,155,644</b>	<b>44,722,101</b>
<b>Net Revenue (Expense)</b>	<b>(55,000)</b>	<b>(359,144)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>55,000</b>	<b>359,144</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 47 (qathet)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Amended Annual Budget \$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	42,150,686	42,130,748
ISC/LEA Recovery	(1,104,133)	(1,104,133)
Other Ministry of Education and Child Care Grants		
Pay Equity	243,304	243,304
Funding for Graduated Adults	2,000	2,000
Student Transportation Fund	91,754	91,754
FSA Scorer Grant	7,500	7,506
Child Care Funding	75,000	75,000
Labour Settlement Funding		421,422
Integrated Child Youth (ICY) Team Grant	250,000	64,283
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>41,716,111</b>	<b>41,931,884</b>
<b>Provincial Grants - Other</b>	<b>75,000</b>	<b>75,000</b>
<b>Tuition</b>		
Summer School Fees		6,540
International and Out of Province Students	720,000	720,000
<b>Total Tuition</b>	<b>720,000</b>	<b>726,540</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	110,000	110,000
Funding from First Nations	1,104,133	1,104,133
Miscellaneous		
Misc. Billings & Recoveries	75,000	80,000
Before & After School Care Fees	75,000	75,000
Cafeteria Revenue	75,000	75,000
<b>Total Other Revenue</b>	<b>1,439,133</b>	<b>1,444,133</b>
<b>Rentals and Leases</b>	<b>75,400</b>	<b>85,400</b>
<b>Investment Income</b>	<b>75,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>44,100,644</b>	<b>44,362,957</b>



# School District No. 47 (qathet)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,115,888	14,413,363
Principals and Vice Principals	2,855,160	2,966,400
Educational Assistants	4,398,404	4,487,147
Support Staff	3,862,426	4,009,548
Other Professionals	2,257,188	2,385,684
Substitutes	1,536,936	1,594,908
<b>Total Salaries</b>	<b>29,026,002</b>	<b>29,857,050</b>
<b>Employee Benefits</b>	<b>6,725,013</b>	<b>6,722,102</b>
<b>Total Salaries and Benefits</b>	<b>35,751,015</b>	<b>36,579,152</b>
<b>Services and Supplies</b>		
Services	3,520,384	3,625,605
Student Transportation	6,500	5,000
Professional Development and Travel	395,547	393,847
Rentals and Leases	262,000	294,600
Dues and Fees	347,240	339,000
Insurance	117,000	117,000
Supplies	3,148,458	2,810,397
Utilities	607,500	557,500
<b>Total Services and Supplies</b>	<b>8,404,629</b>	<b>8,142,949</b>
<b>Total Operating Expense</b>	<b>44,155,644</b>	<b>44,722,101</b>

# School District No. 47 (qathet)

Schedule 2C

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	11,409,463	81,576		164,074	229,058	1,087,936	12,972,107
1.03 Career Programs	72,386						72,386
1.07 Library Services	181,975	63,036					245,011
1.08 Counselling	421,100	59,328			109,097		589,525
1.10 Inclusive Education	1,628,020	400,464	4,301,412		504,111	207,000	7,041,007
1.20 Early Learning and Child Care			96,992				96,992
1.30 English Language Learning	48,255						48,255
1.31 Indigenous Education	270,239	148,320		207,840		10,000	636,399
1.41 School Administration		1,731,636		1,096,467		28,500	2,856,603
1.60 Summer School						75,000	75,000
1.61 Continuing Education							-
1.62 International and Out of Province Students	84,450	74,160			72,163	3,500	234,273
<b>Total Function 1</b>	<b>14,115,888</b>	<b>2,558,520</b>	<b>4,398,404</b>	<b>1,468,381</b>	<b>914,429</b>	<b>1,411,936</b>	<b>24,867,558</b>
<b>4 District Administration</b>							
4.11 Educational Administration		296,640			367,620		664,260
4.40 School District Governance					117,350		117,350
4.41 Business Administration				247,010	556,882		803,892
<b>Total Function 4</b>	<b>-</b>	<b>296,640</b>	<b>-</b>	<b>247,010</b>	<b>1,041,852</b>	<b>-</b>	<b>1,585,502</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				30,391	132,780		163,171
5.50 Maintenance Operations				1,438,296	124,630	75,000	1,637,926
5.52 Maintenance of Grounds				92,968			92,968
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,561,655</b>	<b>257,410</b>	<b>75,000</b>	<b>1,894,065</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				22,793	43,497		66,290
7.70 Student Transportation				562,587		50,000	612,587
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>585,380</b>	<b>43,497</b>	<b>50,000</b>	<b>678,877</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>14,115,888</b>	<b>2,855,160</b>	<b>4,398,404</b>	<b>3,862,426</b>	<b>2,257,188</b>	<b>1,536,936</b>	<b>29,026,002</b>

# School District No. 47 (qathet)

Schedule 2C

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 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	12,972,107	2,948,359	15,920,466	3,114,368	19,034,834	19,538,753
1.03 Career Programs	72,386	18,096	90,482	7,000	97,482	127,643
1.07 Library Services	245,011	60,342	305,353	24,358	329,711	307,039
1.08 Counselling	589,525	144,489	734,014	25,049	759,063	716,250
1.10 Inclusive Education	7,041,007	1,698,056	8,739,063	1,817,501	10,556,564	10,497,104
1.20 Early Learning and Child Care	96,992	24,248	121,240	15,000	136,240	
1.30 English Language Learning	48,255	12,064	60,319	7,000	67,319	62,321
1.31 Indigenous Education	636,399	153,634	790,033	47,750	837,783	1,004,633
1.41 School Administration	2,856,603	643,495	3,500,098	98,700	3,598,798	3,520,650
1.60 Summer School	75,000		75,000		75,000	158,500
1.61 Continuing Education	-		-		-	96,514
1.62 International and Out of Province Students	234,273	54,766	289,039	407,740	696,779	626,538
<b>Total Function 1</b>	<b>24,867,558</b>	<b>5,757,549</b>	<b>30,625,107</b>	<b>5,564,466</b>	<b>36,189,573</b>	<b>36,655,945</b>
<b>4 District Administration</b>						
4.11 Educational Administration	664,260	152,780	817,040	51,000	868,040	1,052,353
4.40 School District Governance	117,350	11,380	128,730	119,663	248,393	218,393
4.41 Business Administration	803,892	189,836	993,728	317,500	1,311,228	1,295,422
<b>Total Function 4</b>	<b>1,585,502</b>	<b>353,996</b>	<b>1,939,498</b>	<b>488,163</b>	<b>2,427,661</b>	<b>2,566,168</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	163,171	38,137	201,308	127,000	328,308	323,308
5.50 Maintenance Operations	1,637,926	395,740	2,033,666	1,103,000	3,136,666	3,193,245
5.52 Maintenance of Grounds	92,968	23,242	116,210	115,000	231,210	191,210
5.56 Utilities	-		-	607,500	607,500	557,500
<b>Total Function 5</b>	<b>1,894,065</b>	<b>457,119</b>	<b>2,351,184</b>	<b>1,952,500</b>	<b>4,303,684</b>	<b>4,265,263</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	66,290	15,702	81,992	20,000	101,992	101,992
7.70 Student Transportation	612,587	140,647	753,234	379,500	1,132,734	1,132,733
<b>Total Function 7</b>	<b>678,877</b>	<b>156,349</b>	<b>835,226</b>	<b>399,500</b>	<b>1,234,726</b>	<b>1,234,725</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>29,026,002</b>	<b>6,725,013</b>	<b>35,751,015</b>	<b>8,404,629</b>	<b>44,155,644</b>	<b>44,722,101</b>

# School District No. 47 (qathet)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	5,682,390	5,909,445
Other Revenue	1,950,000	1,700,000
<b>Total Revenue</b>	<b>7,632,390</b>	<b>7,609,445</b>
<b>Expenses</b>		
Instruction	7,410,151	7,389,279
District Administration	69,286	67,998
Operations and Maintenance	152,953	152,168
<b>Total Expense</b>	<b>7,632,390</b>	<b>7,609,445</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 47 (qathet)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			215,910	270,011					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	145,707			128,000	14,700	78,224	230,412	137,373
Other			200,000	1,750,000					
	122,953	145,707	200,000	1,750,000	128,000	14,700	78,224	230,412	137,373
<b>Less:</b> Allocated to Revenue	122,953	145,707	200,000	1,750,000	128,000	14,700	78,224	230,412	137,373
<b>Deferred Revenue, end of year</b>	-	-	<b>215,910</b>	<b>270,011</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	122,953	145,707			128,000	14,700	78,224	230,412	137,373
Other Revenue			200,000	1,750,000					
	122,953	145,707	200,000	1,750,000	128,000	14,700	78,224	230,412	137,373
<b>Expenses</b>									
Salaries									
Teachers							28,500		10,000
Principals and Vice Principals									
Educational Assistants		121,423							
Support Staff					100,000				30,000
Other Professionals								70,000	
Substitutes						7,500			70,000
	-	121,423	-	-	100,000	7,500	28,500	70,000	110,000
Employee Benefits		24,284			23,000	750	5,500	17,500	15,000
Services and Supplies	122,953		200,000	1,750,000	5,000	6,450	44,224	142,912	12,373
	122,953	145,707	200,000	1,750,000	128,000	14,700	78,224	230,412	137,373
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 47 (qathet)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Seamless Day Kindergarten	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	Auditory Outreach Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>						74,379	238,867	178,374	977,541
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,170,157	55,000	55,400	25,000	175,000	397,844		1,455,000	5,190,770
Other									1,950,000
	2,170,157	55,000	55,400	25,000	175,000	397,844	-	1,455,000	7,140,770
<b>Less:</b> Allocated to Revenue	2,170,157	55,000	55,400	25,000	175,000	472,223	238,867	1,633,374	7,632,390
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	485,921
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	2,170,157	55,000	55,400	25,000	175,000	472,223	238,867	1,633,374	5,682,390
Other Revenue									1,950,000
	2,170,157	55,000	55,400	25,000	175,000	472,223	238,867	1,633,374	7,632,390
<b>Expenses</b>									
Salaries									
Teachers	1,743,075						90,000	40,000	1,911,575
Principals and Vice Principals					12,000			140,000	152,000
Educational Assistants						60,000	30,000		211,423
Support Staff			41,500	21,500	20,000	20,000		120,000	353,000
Other Professionals					108,000	70,000		250,000	498,000
Substitutes		20,000					25,000		122,500
	1,743,075	20,000	41,500	21,500	140,000	150,000	145,000	550,000	3,248,498
Employee Benefits	427,082	2,500	10,375	3,500	35,000	40,000	30,000	137,500	771,991
Services and Supplies		32,500	3,525			282,223	63,867	945,874	3,611,901
	2,170,157	55,000	55,400	25,000	175,000	472,223	238,867	1,633,374	7,632,390
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 47 (qathet)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		5,000	5,000	17,500
Amortization of Deferred Capital Revenue	1,900,000		1,900,000	1,815,404
<b>Total Revenue</b>	<b>1,900,000</b>	<b>5,000</b>	<b>1,905,000</b>	<b>1,832,904</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,200,000		2,200,000	2,108,653
Transportation and Housing	100,000		100,000	90,357
<b>Total Expense</b>	<b>2,300,000</b>	<b>-</b>	<b>2,300,000</b>	<b>2,199,010</b>
<b>Net Revenue (Expense)</b>	<b>(400,000)</b>	<b>5,000</b>	<b>(395,000)</b>	<b>(366,106)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(400,000)</b>	<b>5,000</b>	<b>(395,000)</b>	<b>(366,106)</b>