

Annual Budget

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

June 30, 2027

# School District No. 47 (qathet)

June 30, 2027

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

## ANNUAL BUDGET BYLAW

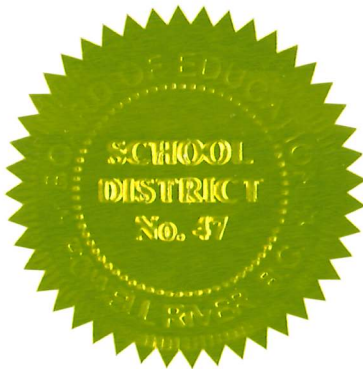
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$55,856,287 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 24th DAY OF JUNE, 2026;

READ A SECOND TIME THE 24th DAY OF JUNE, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JUNE, 2026;



  
\_\_\_\_\_  
Chairperson of the Board

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (qathet) Annual Budget Bylaw 2026/2027, adopted by the Board the 24th DAY OF JUNE, 2026.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 47 (qathet)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,055,000	3,105,500
Adult	2,500	3,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>3,057,500</u>	<u>3,109,000</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	48,671,808	48,933,784
Other	50,000	50,000
Tuition	720,000	720,000
Other Revenue	3,696,479	3,761,479
Rentals and Leases	133,000	97,000
Investment Income	35,000	55,000
Amortization of Deferred Capital Revenue	1,925,000	1,900,000
<b>Total Revenue</b>	<u>55,231,287</u>	<u>55,517,263</u>
<b>Expenses</b>		
Instruction	45,285,918	45,531,333
District Administration	2,500,306	2,506,874
Operations and Maintenance	6,754,647	6,675,601
Transportation and Housing	1,315,416	1,305,416
<b>Total Expense</b>	<u>55,856,287</u>	<u>56,019,224</u>
<b>Net Revenue (Expense)</b>	<u>(625,000)</u>	<u>(501,961)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	140,000	106,961
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(485,000)</u>	<u>(395,000)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(485,000)	(395,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(485,000)</u>	<u>(395,000)</u>


# School District No. 47 (qathet)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	45,640,717	45,308,927
Special Purpose Funds - Total Expense	7,805,570	8,410,297
Capital Fund - Total Expense	2,410,000	2,300,000
<b>Total Budget Bylaw Amount</b>	<b>55,856,287</b>	<b>56,019,224</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)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2027

	<b>2027</b>	2026 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(625,000)</u>	<u>(501,961)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>2,410,000</u>	<u>2,300,000</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,410,000</u>	<u>2,300,000</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>1,785,000</u></u>	<u><u>1,798,039</u></u>

# School District No. 47 (qathet)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	42,816,238	42,473,487
Other	50,000	50,000
Tuition	720,000	720,000
Other Revenue	1,746,479	1,811,479
Rentals and Leases	133,000	97,000
Investment Income	35,000	50,000
<b>Total Revenue</b>	<u>45,500,717</u>	<u>45,201,966</u>
<b>Expenses</b>		
Instruction	37,703,511	37,343,275
District Administration	2,430,096	2,437,588
Operations and Maintenance	4,301,694	4,322,648
Transportation and Housing	1,205,416	1,205,416
<b>Total Expense</b>	<u>45,640,717</u>	<u>45,308,927</u>
<b>Net Revenue (Expense)</b>	<u>(140,000)</u>	<u>(106,961)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>140,000</u>	<u>106,961</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 47 (qathet)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	43,611,086	43,210,137
ISC/LEA Recovery	(1,411,479)	(1,411,479)
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
Foundation Skills Assessment (FSA) Scorer Grant	7,500	7,500
Child Care Funding	100,000	100,000
ICY Clinical Counsellor Funding	172,073	230,271
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>42,816,238</b>	<b>42,473,487</b>
<b>Provincial Grants - Other</b>	<b>50,000</b>	<b>50,000</b>
<b>Tuition</b>		
International and Out of Province Students	720,000	720,000
<b>Total Tuition</b>	<b>720,000</b>	<b>720,000</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	85,000	110,000
Funding from First Nations	1,411,479	1,411,479
Miscellaneous		
Misc. Billings & Recoveries	75,000	75,000
Before & After School Care Fees	100,000	100,000
Cafeteria Revenue	75,000	75,000
Fortis BC Rebate	40,000	40,000
<b>Total Other Revenue</b>	<b>1,746,479</b>	<b>1,811,479</b>
<b>Rentals and Leases</b>	<b>133,000</b>	<b>97,000</b>
<b>Investment Income</b>	<b>35,000</b>	<b>50,000</b>
<b>Total Operating Revenue</b>	<b>45,500,717</b>	<b>45,201,966</b>

# School District No. 47 (qathet)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,781,613	14,697,255
Principals and Vice Principals	2,907,072	2,788,416
Educational Assistants	4,414,801	4,400,491
Support Staff	3,774,734	3,876,165
Other Professionals	2,023,532	2,135,574
Substitutes	1,439,900	1,354,892
<b>Total Salaries</b>	<b>29,341,652</b>	<b>29,252,793</b>
<b>Employee Benefits</b>	<b>7,312,664</b>	<b>7,189,972</b>
<b>Total Salaries and Benefits</b>	<b>36,654,316</b>	<b>36,442,765</b>
<b>Services and Supplies</b>		
Services	3,986,348	3,927,661
Student Transportation	9,000	8,000
Professional Development and Travel	426,997	418,997
Rentals and Leases	258,000	263,000
Dues and Fees	346,740	347,740
Insurance	117,000	117,000
Supplies	3,249,816	3,187,764
Utilities	592,500	596,000
<b>Total Services and Supplies</b>	<b>8,986,401</b>	<b>8,866,162</b>
<b>Total Operating Expense</b>	<b>45,640,717</b>	<b>45,308,927</b>

# School District No. 47 (qathet)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	11,915,288	81,576		164,074	75,000	1,021,000	13,256,938
1.03 Career Programs	100,711				62,013		162,724
1.07 Library Services	203,174	77,868					281,042
1.08 Counselling	465,461				109,097		574,558
1.10 Inclusive Education	1,777,223	415,296	4,118,975		504,111	231,500	7,047,105
1.20 Early Learning and Child Care			295,826				295,826
1.30 English Language Learning	50,356						50,356
1.31 Indigenous Education	269,400	148,320		207,840		10,000	635,560
1.41 School Administration		1,776,132		956,565		31,000	2,763,697
1.60 Summer School						17,900	17,900
1.62 International and Out of Province Students		111,240			72,163	3,500	186,903
<b>Total Function 1</b>	<b>14,781,613</b>	<b>2,610,432</b>	<b>4,414,801</b>	<b>1,328,479</b>	<b>822,384</b>	<b>1,314,900</b>	<b>25,272,609</b>
<b>4 District Administration</b>							
4.11 Educational Administration		296,640			262,486		559,126
4.40 School District Governance					120,118		120,118
4.41 Business Administration				247,010	517,637		764,647
<b>Total Function 4</b>	<b>-</b>	<b>296,640</b>	<b>-</b>	<b>247,010</b>	<b>900,241</b>	<b>-</b>	<b>1,443,891</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				30,391	132,780		163,171
5.50 Maintenance Operations				1,508,902	124,630	75,000	1,708,532
5.52 Maintenance of Grounds				77,474			77,474
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,616,767</b>	<b>257,410</b>	<b>75,000</b>	<b>1,949,177</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				22,793	43,497		66,290
7.70 Student Transportation				559,685		50,000	609,685
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>582,478</b>	<b>43,497</b>	<b>50,000</b>	<b>675,975</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>14,781,613</b>	<b>2,907,072</b>	<b>4,414,801</b>	<b>3,774,734</b>	<b>2,023,532</b>	<b>1,439,900</b>	<b>29,341,652</b>

# School District No. 47 (qathet)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	13,256,938	3,530,403	16,787,341	3,218,735	20,006,076	19,566,989
1.03 Career Programs	162,724	39,441	202,165	7,000	209,165	177,692
1.07 Library Services	281,042	68,703	349,745	23,858	373,603	339,624
1.08 Counselling	574,558	141,457	716,015	25,049	741,064	782,565
1.10 Inclusive Education	7,047,105	1,677,012	8,724,117	2,233,751	10,957,868	10,925,129
1.20 Early Learning and Child Care	295,826	73,956	369,782		369,782	369,782
1.30 English Language Learning	50,356	12,589	62,945	2,000	64,945	64,945
1.31 Indigenous Education	635,560	153,426	788,986	32,750	821,736	837,475
1.41 School Administration	2,763,697	647,650	3,411,347	93,200	3,504,547	3,500,204
1.60 Summer School	17,900		17,900		17,900	77,500
1.62 International and Out of Province Students	186,903	42,182	229,085	407,740	636,825	701,370
<b>Total Function 1</b>	<b>25,272,609</b>	<b>6,386,819</b>	<b>31,659,428</b>	<b>6,044,083</b>	<b>37,703,511</b>	<b>37,343,275</b>
<b>4 District Administration</b>						
4.11 Educational Administration	559,126	128,599	687,725	84,000	771,725	766,725
4.40 School District Governance	120,118	11,546	131,664	222,250	353,914	313,135
4.41 Business Administration	764,647	180,810	945,457	359,000	1,304,457	1,357,728
<b>Total Function 4</b>	<b>1,443,891</b>	<b>320,955</b>	<b>1,764,846</b>	<b>665,250</b>	<b>2,430,096</b>	<b>2,437,588</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	163,171	38,137	201,308	127,000	328,308	328,308
5.50 Maintenance Operations	1,708,532	391,762	2,100,294	1,068,750	3,169,044	3,186,501
5.52 Maintenance of Grounds	77,474	19,368	96,842	115,000	211,842	211,839
5.56 Utilities	-		-	592,500	592,500	596,000
<b>Total Function 5</b>	<b>1,949,177</b>	<b>449,267</b>	<b>2,398,444</b>	<b>1,903,250</b>	<b>4,301,694</b>	<b>4,322,648</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	609,685	139,921	749,606	353,818	1,103,424	1,103,424
<b>Total Function 7</b>	<b>675,975</b>	<b>155,623</b>	<b>831,598</b>	<b>373,818</b>	<b>1,205,416</b>	<b>1,205,416</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>29,341,652</b>	<b>7,312,664</b>	<b>36,654,316</b>	<b>8,986,401</b>	<b>45,640,717</b>	<b>45,308,927</b>

# School District No. 47 (qathet)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2027

	<b>2027</b>	2026 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	<b>5,855,570</b>	6,460,297
Other Revenue	<b>1,950,000</b>	1,950,000
<b>Total Revenue</b>	<b>7,805,570</b>	8,410,297
<b>Expenses</b>		
Instruction	<b>7,582,407</b>	8,188,058
District Administration	<b>70,210</b>	69,286
Operations and Maintenance	<b>152,953</b>	152,953
<b>Total Expense</b>	<b>7,805,570</b>	8,410,297
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 47 (qathet)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	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>			229,066	268,151					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	150,960			136,000	17,150	78,224	230,412	137,373
Other			200,000	1,750,000					
	122,953	150,960	200,000	1,750,000	136,000	17,150	78,224	230,412	137,373
<b>Less:</b> Allocated to Revenue	122,953	150,960	200,000	1,750,000	136,000	17,150	78,224	230,412	137,373
<b>Deferred Revenue, end of year</b>	-	-	<b>229,066</b>	<b>268,151</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	122,953	150,960			136,000	17,150	78,224	230,412	137,373
Other Revenue			200,000	1,750,000					
	122,953	150,960	200,000	1,750,000	136,000	17,150	78,224	230,412	137,373
<b>Expenses</b>									
Salaries									
Teachers							27,200		10,000
Principals and Vice Principals									
Educational Assistants		131,270							
Support Staff					108,800	5,000			30,000
Other Professionals								140,000	
Substitutes						7,500			70,000
	-	131,270	-	-	108,800	12,500	27,200	140,000	110,000
Employee Benefits		19,690			27,200	1,500	4,800	35,000	15,000
Services and Supplies	122,953		200,000	1,750,000		3,150	46,224	55,412	12,373
	122,953	150,960	200,000	1,750,000	136,000	17,150	78,224	230,412	137,373
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 47 (qathet)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	National School Food Program	Auditory Outreach Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			403,300	100,000	132,367	79,511		1,212,395
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	2,389,134	55,000		412,209		111,570	1,474,407	5,315,392
Other								1,950,000
	2,389,134	55,000	-	412,209	-	111,570	1,474,407	7,265,392
<b>Less:</b> Allocated to Revenue	2,389,134	55,000	228,300	512,209	132,367	191,081	1,474,407	7,805,570
<b>Deferred Revenue, end of year</b>	-	-	175,000	-	-	-	-	672,217
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	2,389,134	55,000	228,300	512,209	132,367	191,081	1,474,407	5,855,570
Other Revenue								1,950,000
	2,389,134	55,000	228,300	512,209	132,367	191,081	1,474,407	7,805,570
<b>Expenses</b>								
Salaries								
Teachers	1,911,307	25,000		5,000	37,500		36,458	2,052,465
Principals and Vice Principals			52,000				152,959	204,959
Educational Assistants				60,000	15,000			206,270
Support Staff			20,000	55,000			165,573	384,373
Other Professionals			110,000	75,000			290,458	615,458
Substitutes		20,000			40,000			137,500
	1,911,307	45,000	182,000	195,000	92,500	-	645,448	3,601,025
Employee Benefits	477,827	4,500	32,400	48,750	19,375		143,809	829,851
Services and Supplies		5,500	13,900	268,459	20,492	191,081	685,150	3,374,694
	2,389,134	55,000	228,300	512,209	132,367	191,081	1,474,407	7,805,570
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 47 (qathet)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income			-	5,000
Amortization of Deferred Capital Revenue	1,925,000		1,925,000	1,900,000
<b>Total Revenue</b>	<b>1,925,000</b>	-	<b>1,925,000</b>	1,905,000
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,300,000		2,300,000	2,200,000
Transportation and Housing	110,000		110,000	100,000
<b>Total Expense</b>	<b>2,410,000</b>	-	<b>2,410,000</b>	2,300,000
<b>Net Revenue (Expense)</b>	<b>(485,000)</b>	-	<b>(485,000)</b>	(395,000)
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	-	-	-	-
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	-
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(485,000)</b>	-	<b>(485,000)</b>	(395,000)