

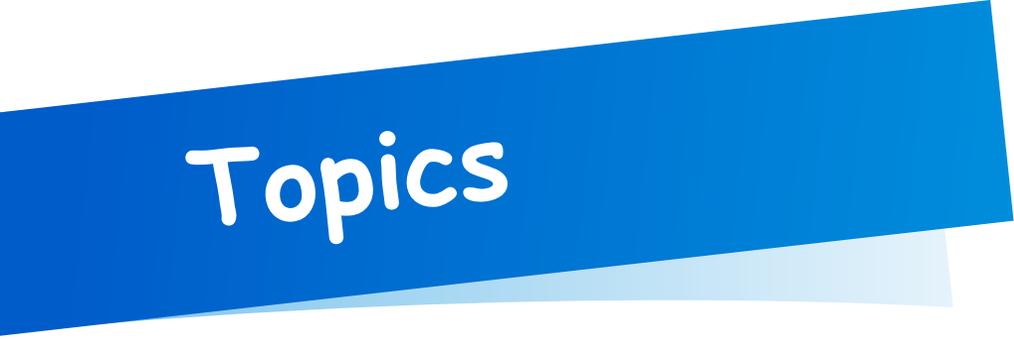


2025-
2026

Amended Annual Budget

January 19, 2026
Updated February 23, 2026





Topics

- 
- Timelines
 - Ministry funding
 - Enrolment
 - Budget Document

Timelines



January 19, 2026 - Board Meeting – Presentation and 1st Reading

Review/Revisions if necessary

February 23, 2026 – Board Meeting – 2nd Reading & Final Approval

February 27, 2026 – Send to the Ministry of Education and Child Care

Funding - Ministry

Ministry will fund an estimated \$7.267 billion to School Districts



Basic Allocation



Basic per student amount for every FTE Student enrolled by school type

Standard School: \$ 9,015 per school age FTE	Continuing Education: \$9,015 per school age FTE
Alternate School: \$ 9,015 per school age FTE	Online Learning: \$7,280 per school age FTE

Provincial Totals:
74% allocated through Basic Allocation

Unique Student



Additional per student funding to address uniqueness of district enrolment and support additional programming

Level 1 Special Needs: \$ 51,300 per student	Level 2 Special Needs: \$ 24,340 per student	Level 3 Special Needs: \$ 12,300 per student
English/French Language: \$ 1,815 per student	Indigenous Education: \$1,790 per student	Adult Education: \$5,755 per FTE
Equity of Opportunity: Supplement for children and youth in care and students with mental health challenges.		

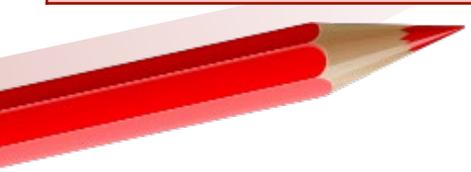
Provincial Totals:
19% allocated to recognize unique student enrolment

Unique District



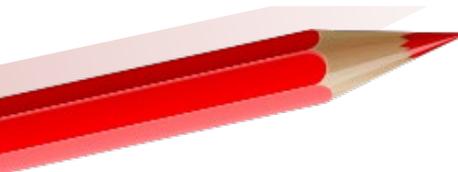
Additional funding to address uniqueness of district factors

Small Community	Low Enrolment	Rural Factor
Climate Factor	Sparseness Factor	Student Location Factor
Supplemental Student Location		Salary Differential



Provincial Totals:
7% allocated to recognize unique district factors

Enrolment Decline



Enrolment Decline:
Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year

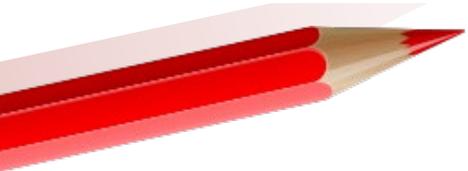
Funding Protection:
Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September

Provincial Totals:

0.1% allocated to buffer the effects of declining enrolment

Funding Adjustments

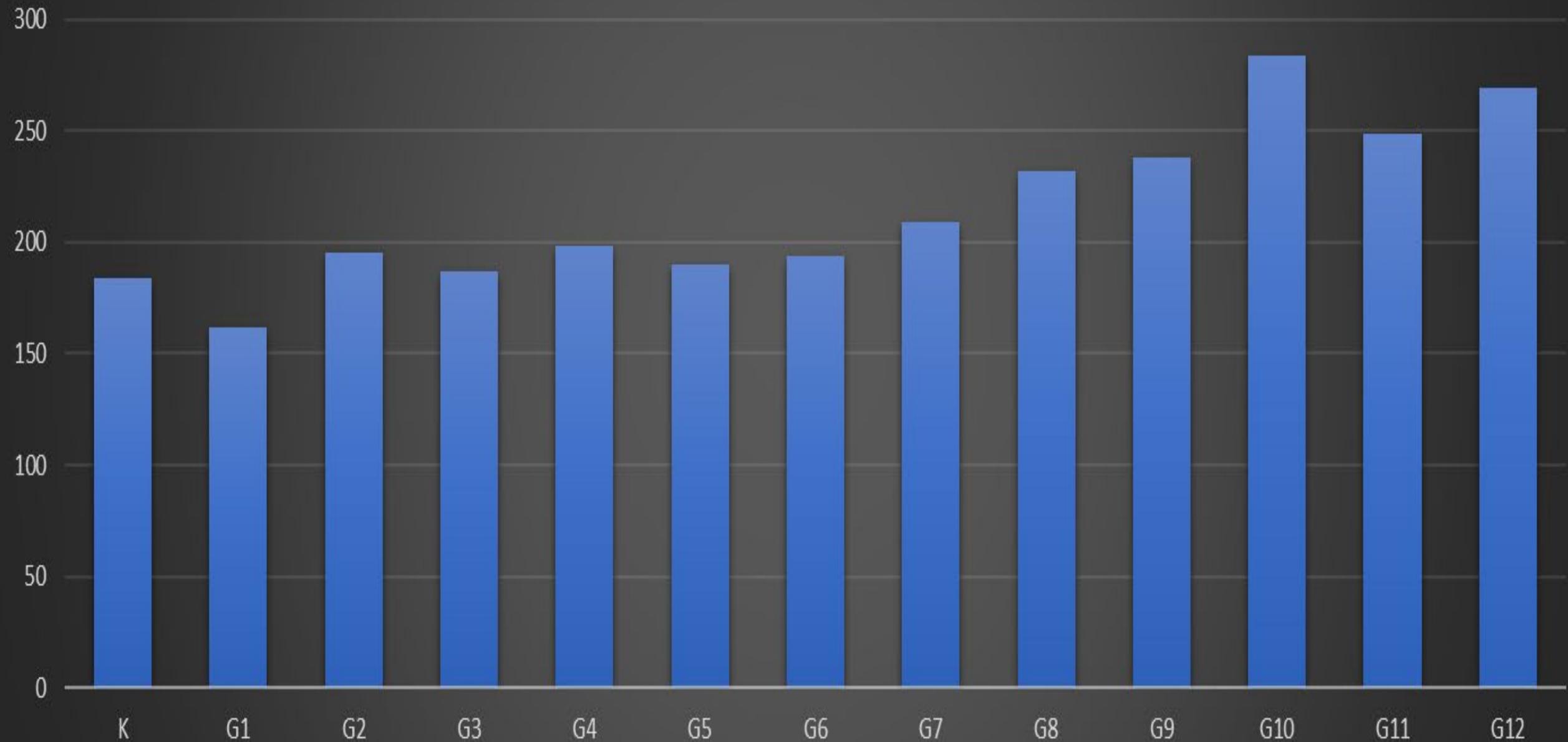


- Preliminary allocations are adjusted after each of the enrolment counts;
 - September, February and May;
 - Funding protection and **enrolment decline** is calculated following September enrolment count only
 - Funding is disbursed in a “just in time” manner to closely match district cash needs.
 - The full operating block must be allocated by districts by June 30
- 

Enrolment



2025-26 Enrolment by Grade (Standard Schools)

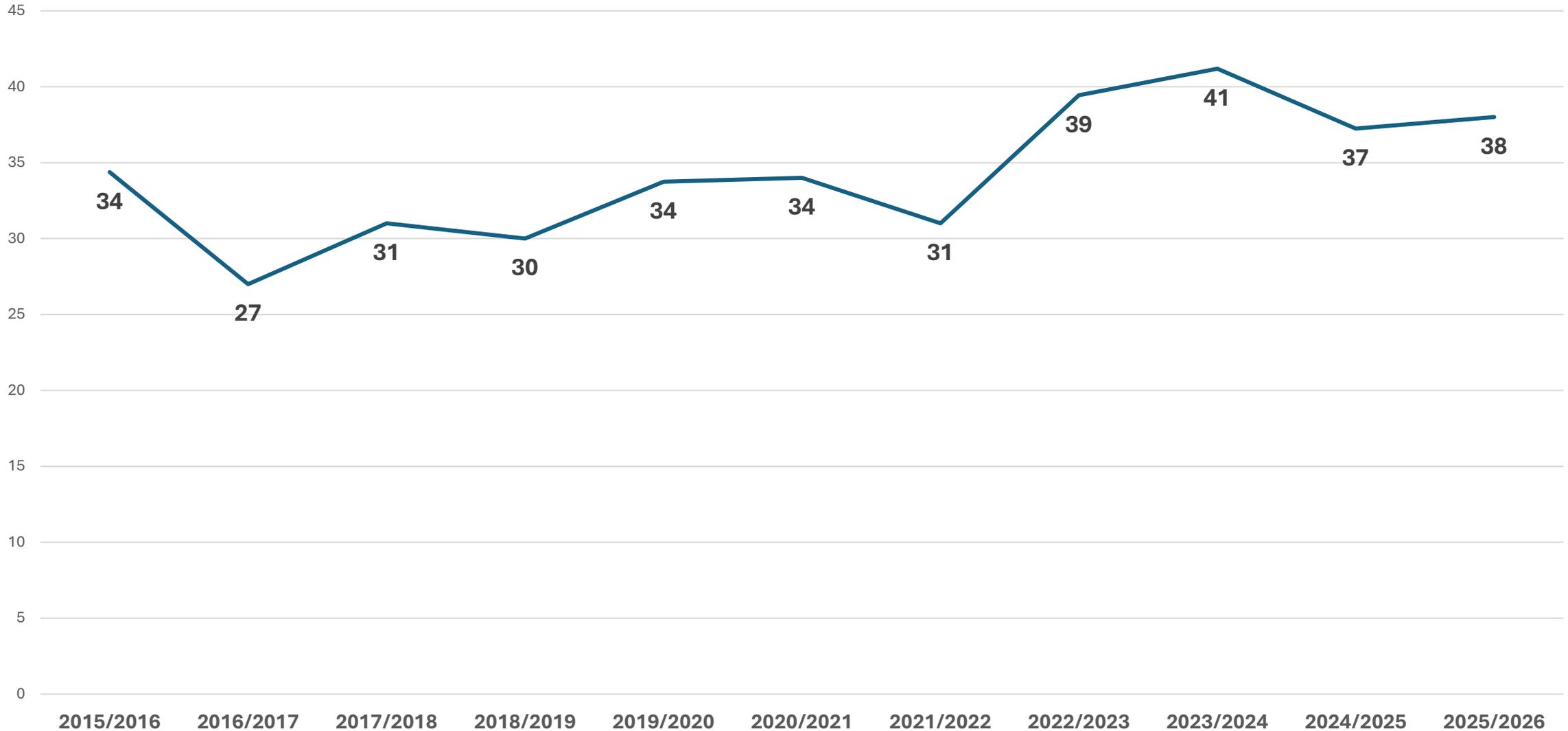




Babine Elem-Secondary

K-12 School
38 learners

Funded Enrolment Trend

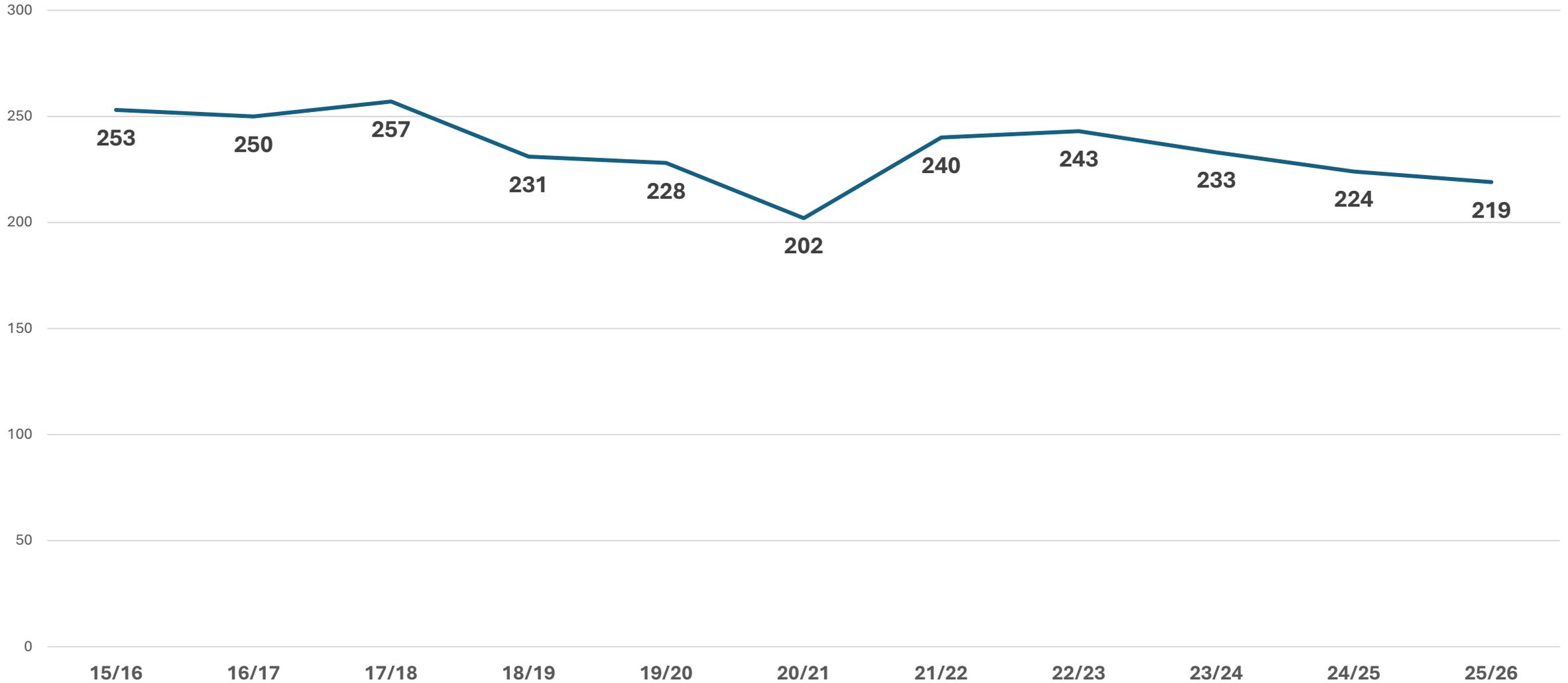




David Hoy Elementary

K-7 School
219 learners

Funded Enrolment Trend





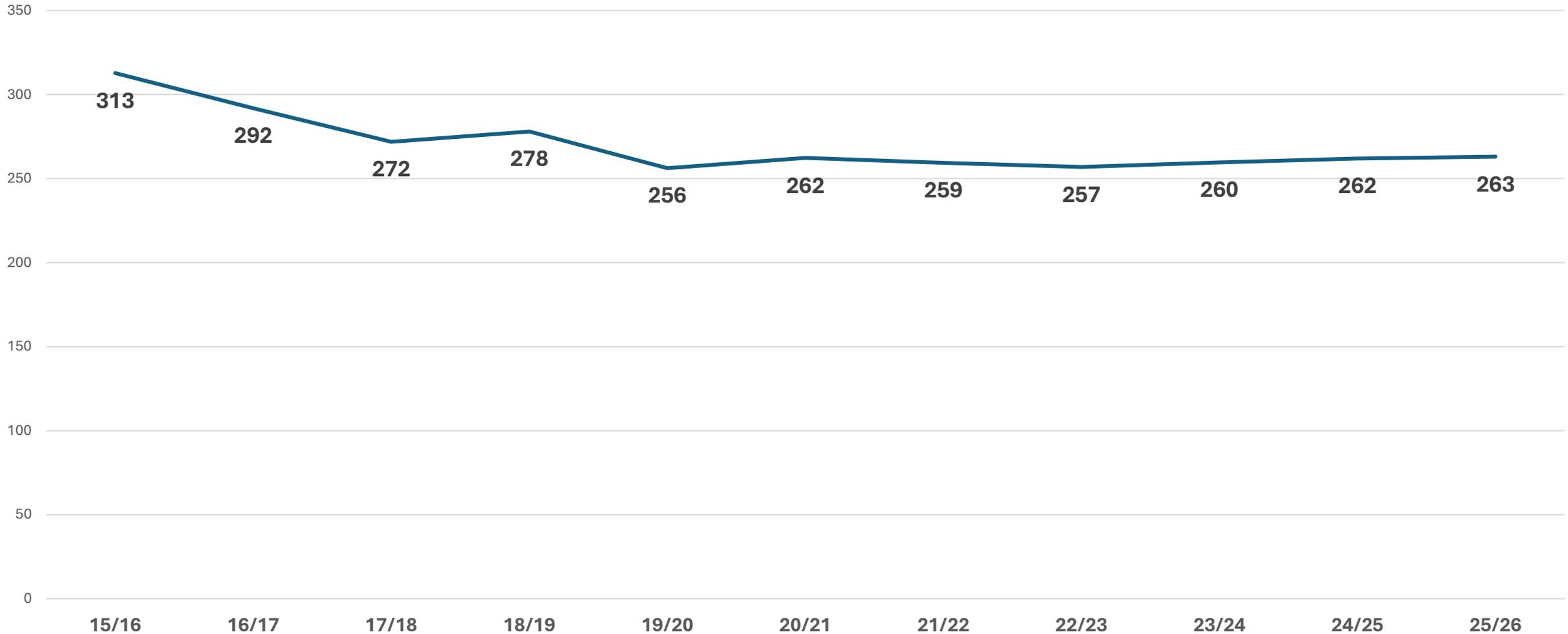
Fort St. James Secondary

Gr 8-12 School

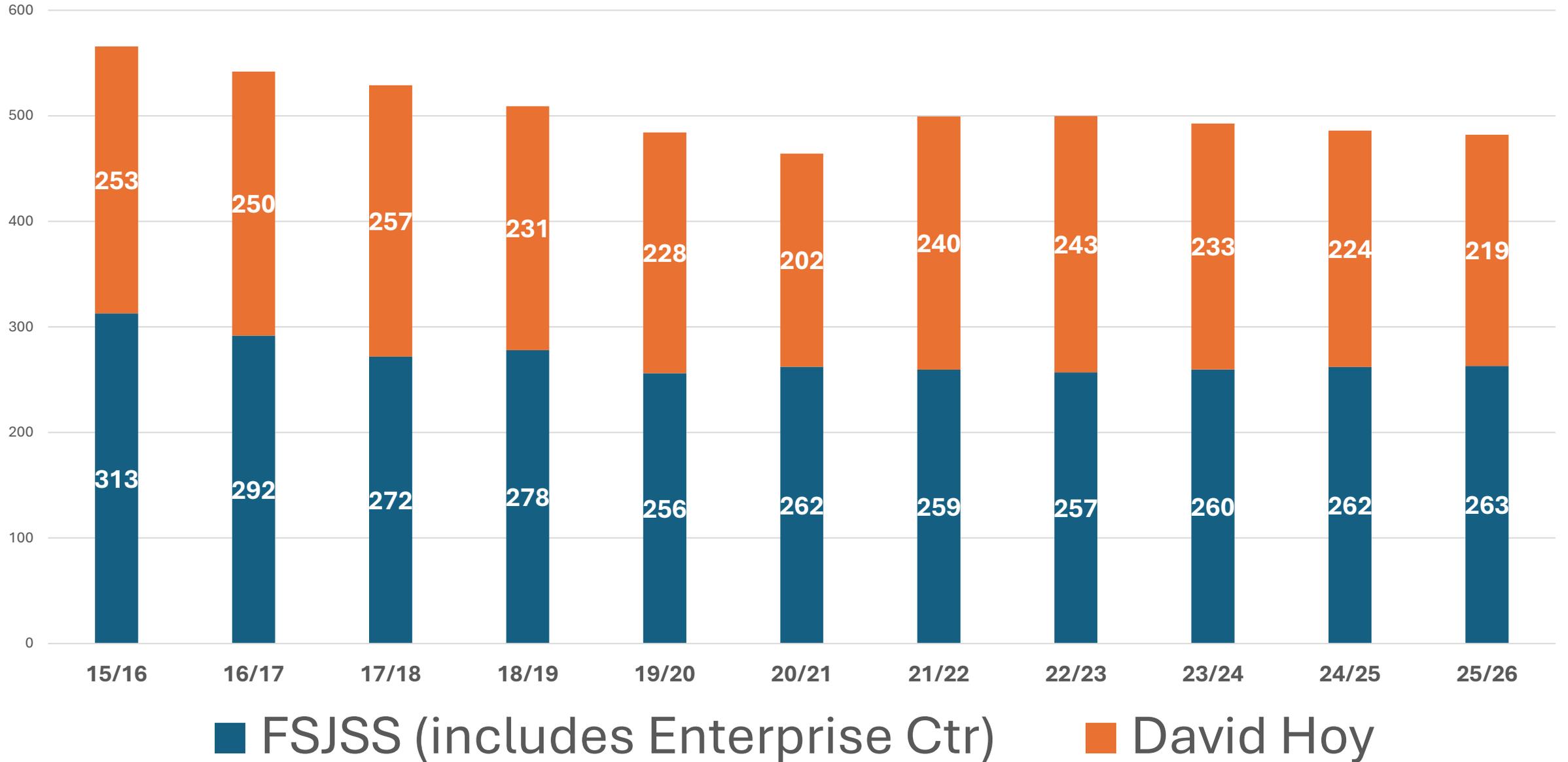
263 learners

Funded Enrolment Trend

(includes Enterprise Ctr)



Fort St James

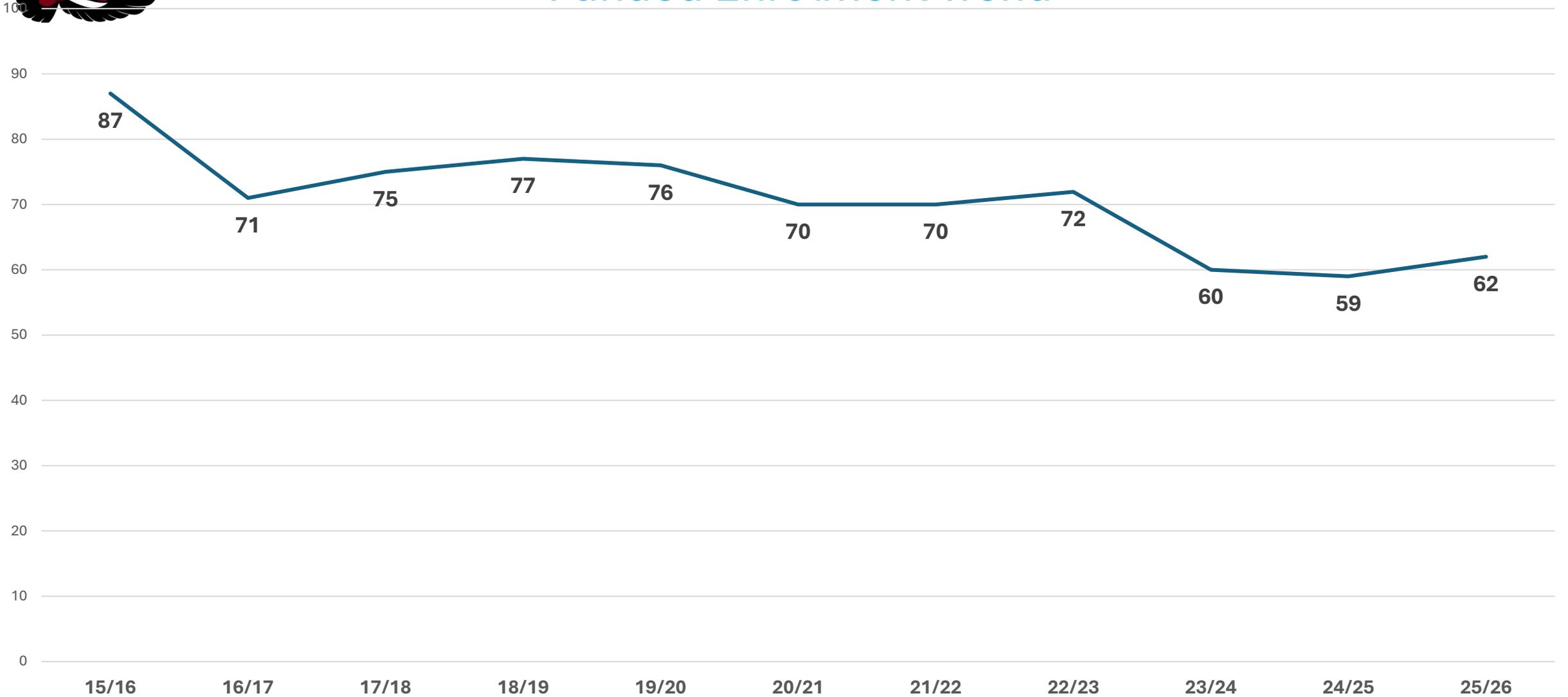




Grassy Plains

K-7 School
62 learners

Funded Enrolment Trend

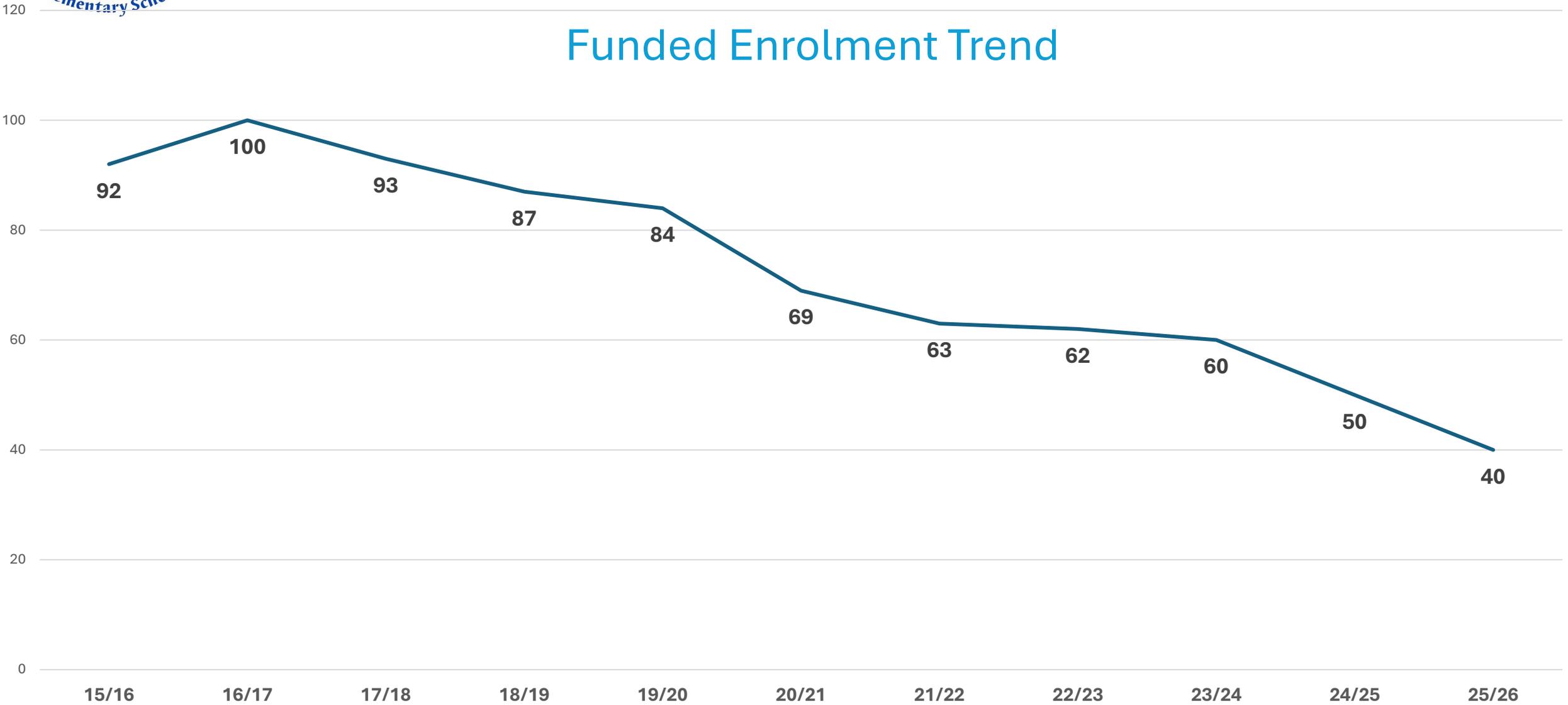




Francois Lake Elementary

K-7 School
40 learners

Funded Enrolment Trend

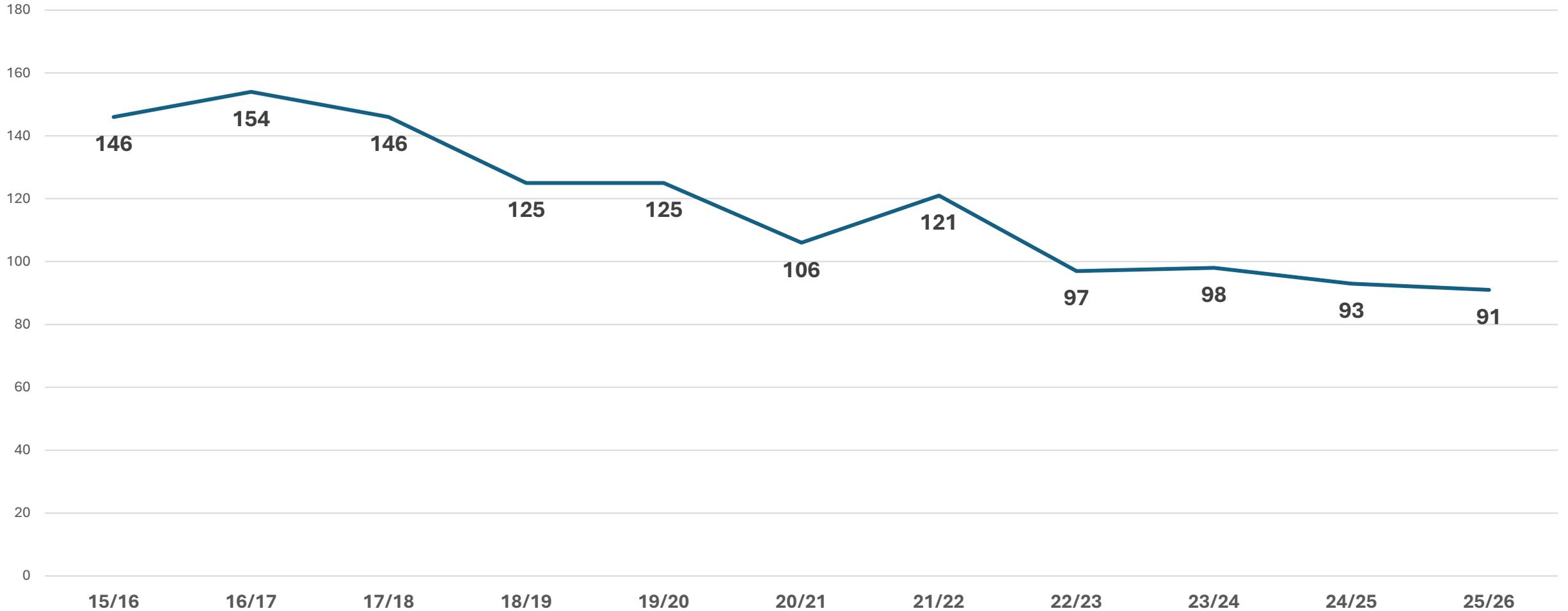




Decker Lake Elementary

Funded Enrolment Trend

K-7 School
91 learners

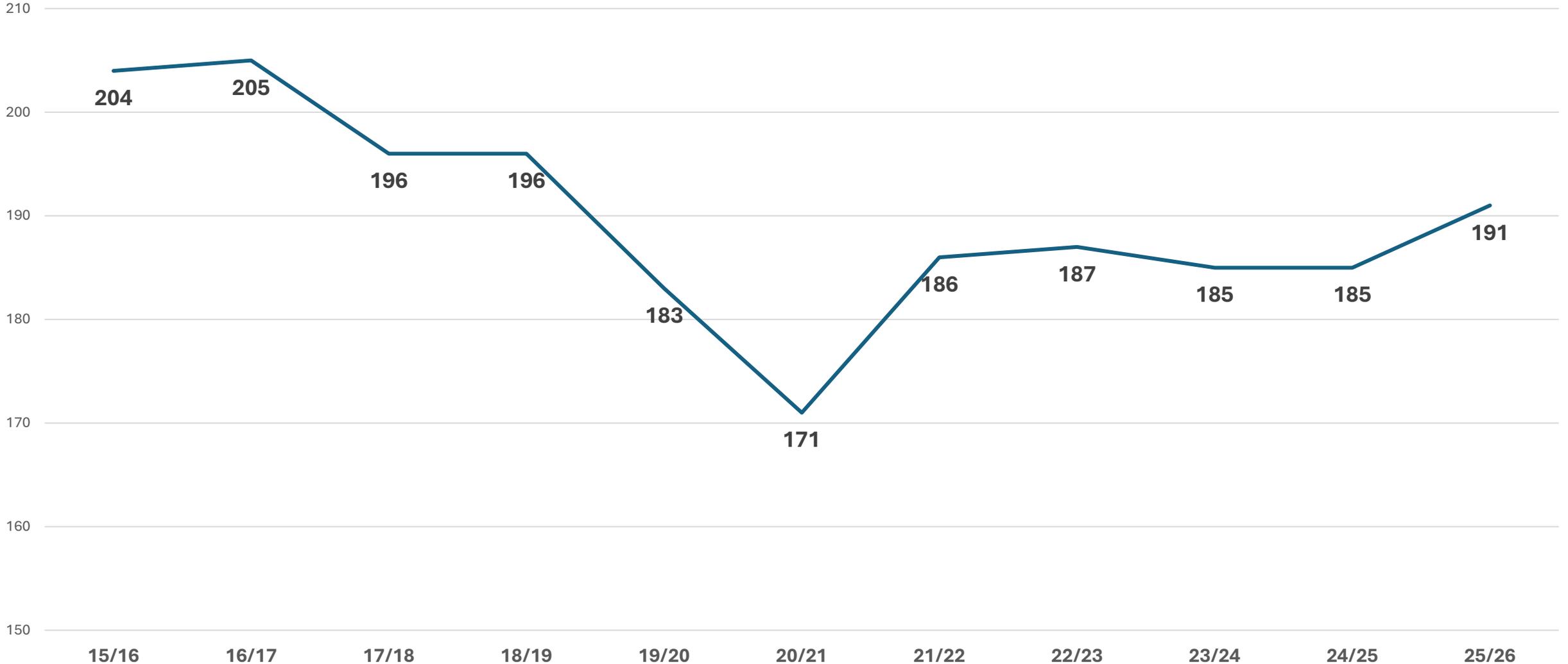




William Konkin Elementary

K-7 School
191 learners

Funded Enrolment Trend





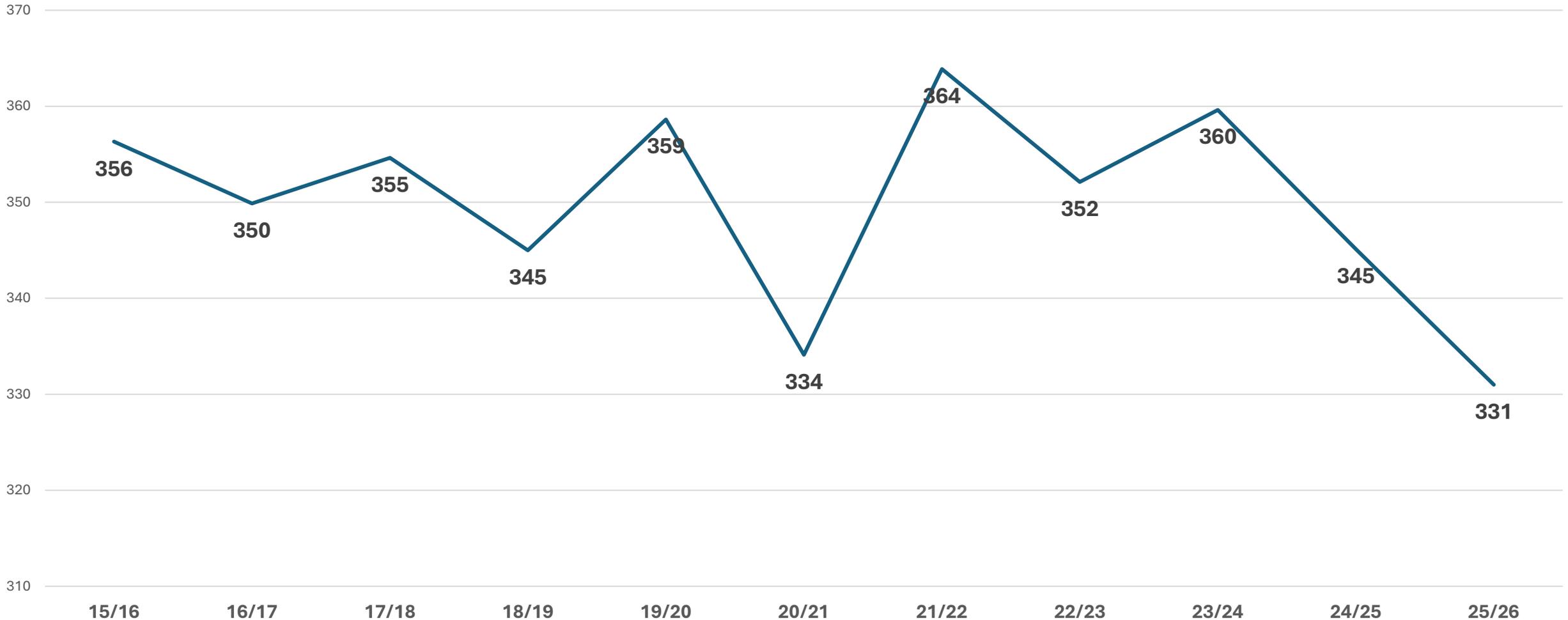
Lakes District Secondary

Gr 8-12 School

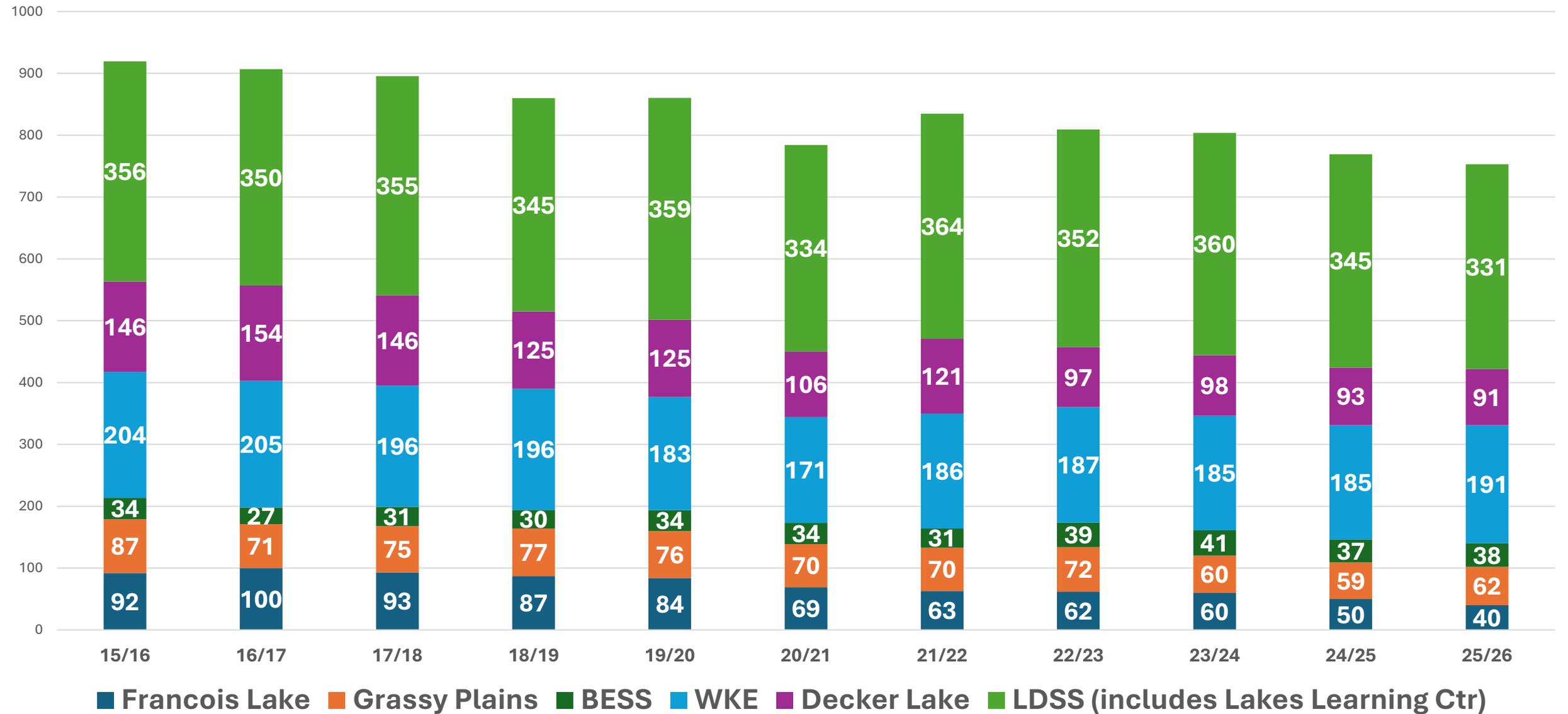
331 learners

Funded Enrolment Trend

(includes Lakes Learning Ctr)



Burns Lake

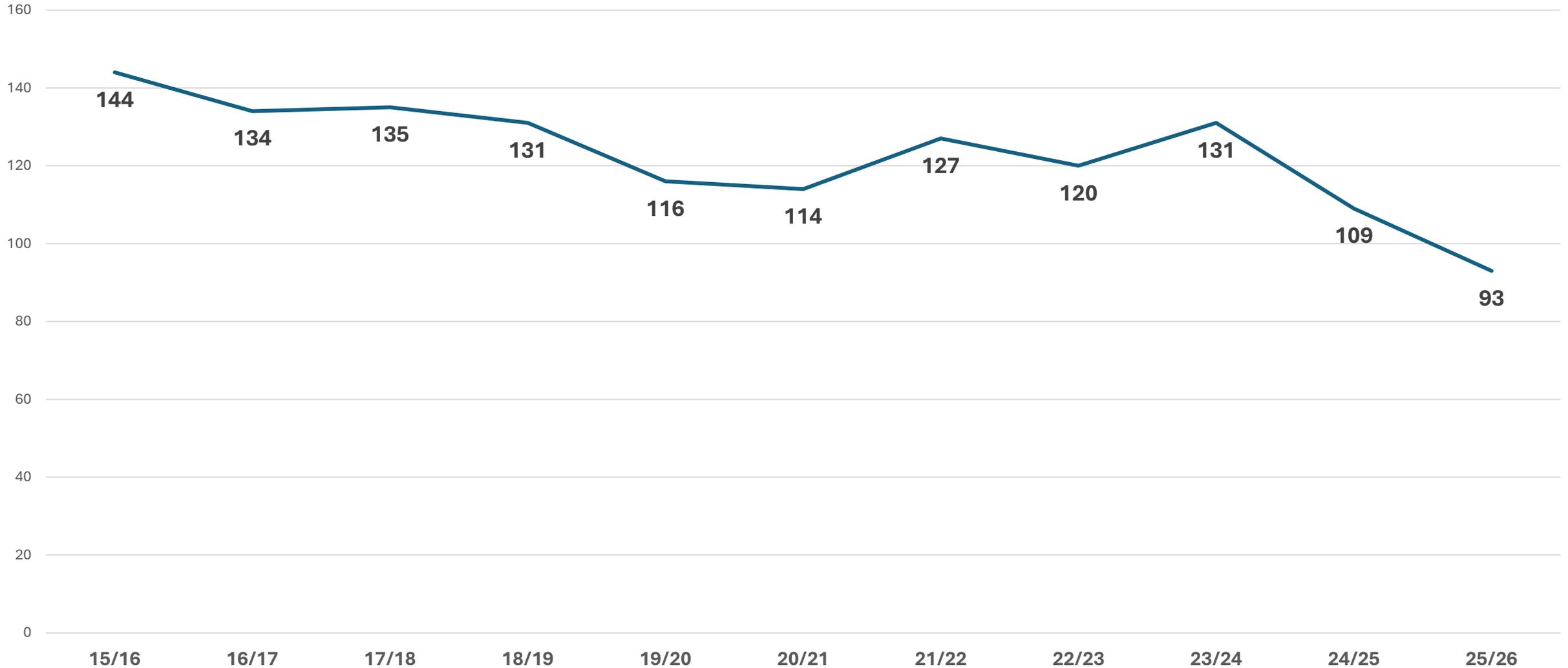




Mouse Mountain Elementary

K-3 School
93 learners

Funded Enrolment Trend



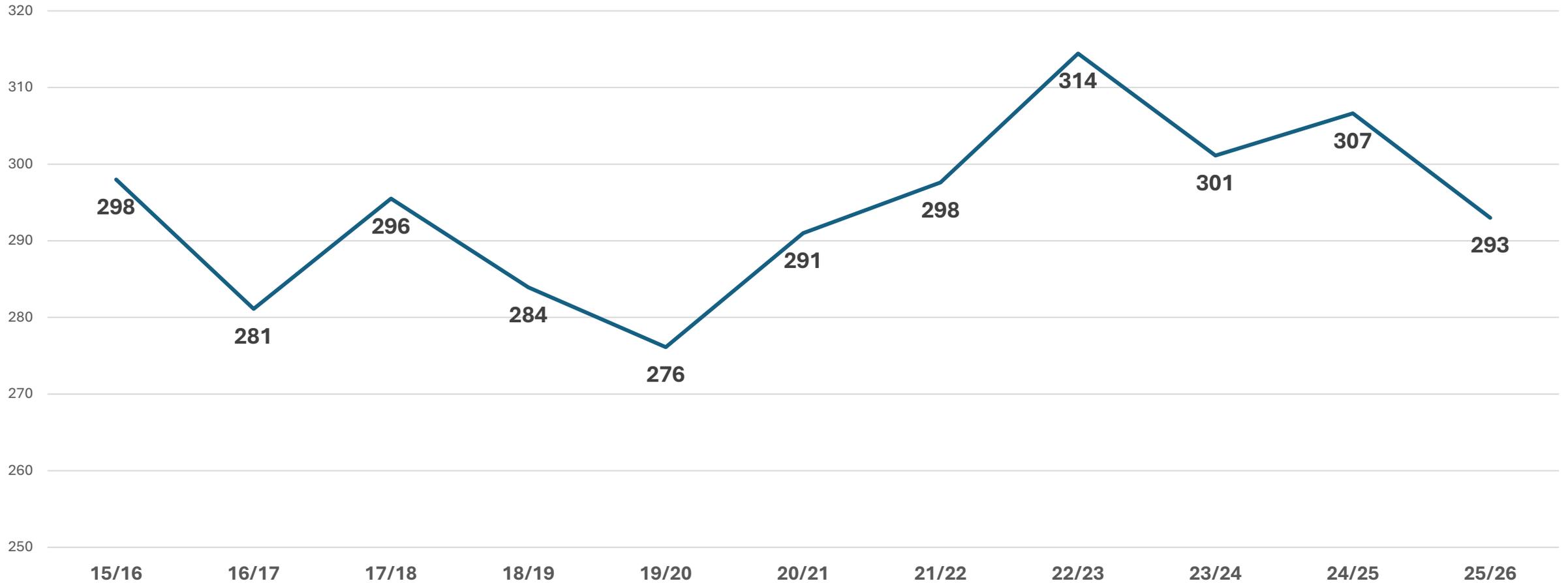


Fraser Lake Elem-Secondary

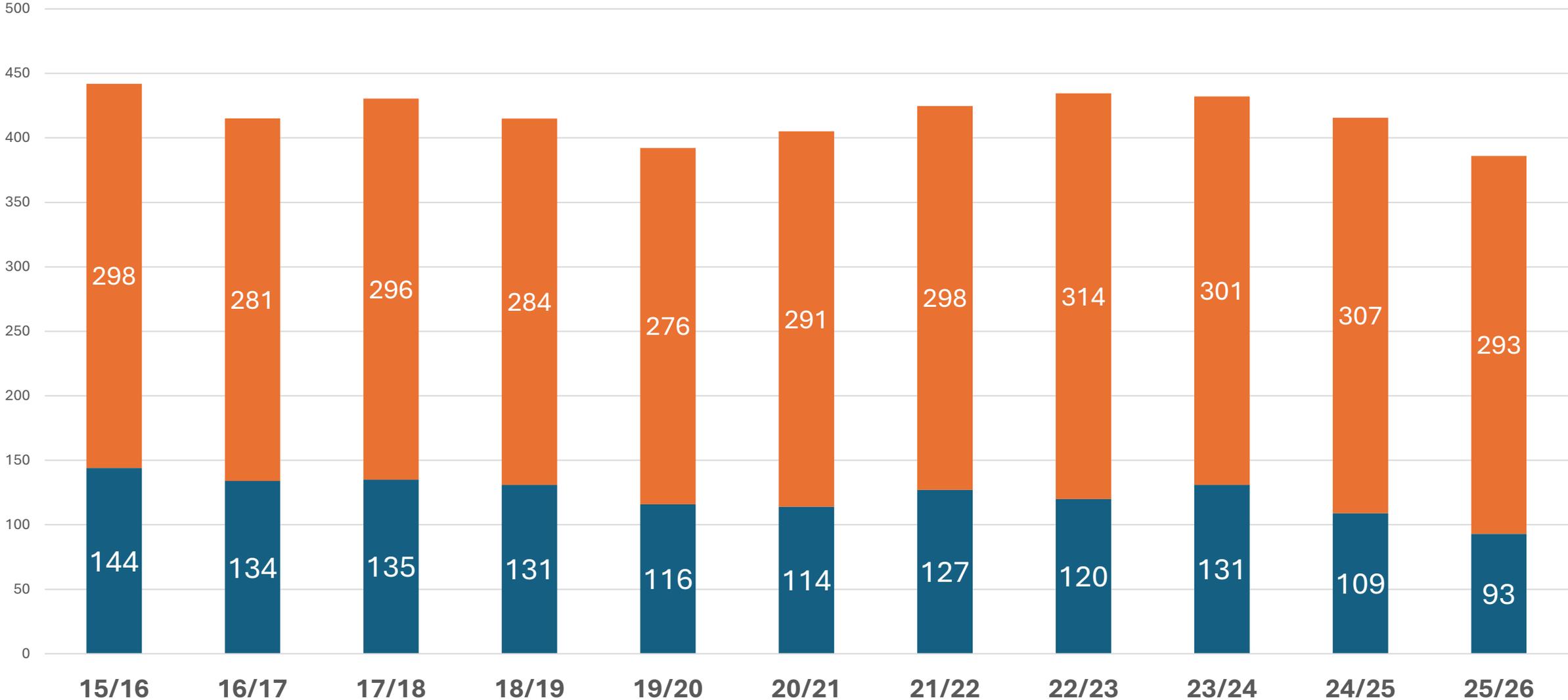
Gr 4-12 School

293 learners

Funded Enrolment Trend



Fraser Lake



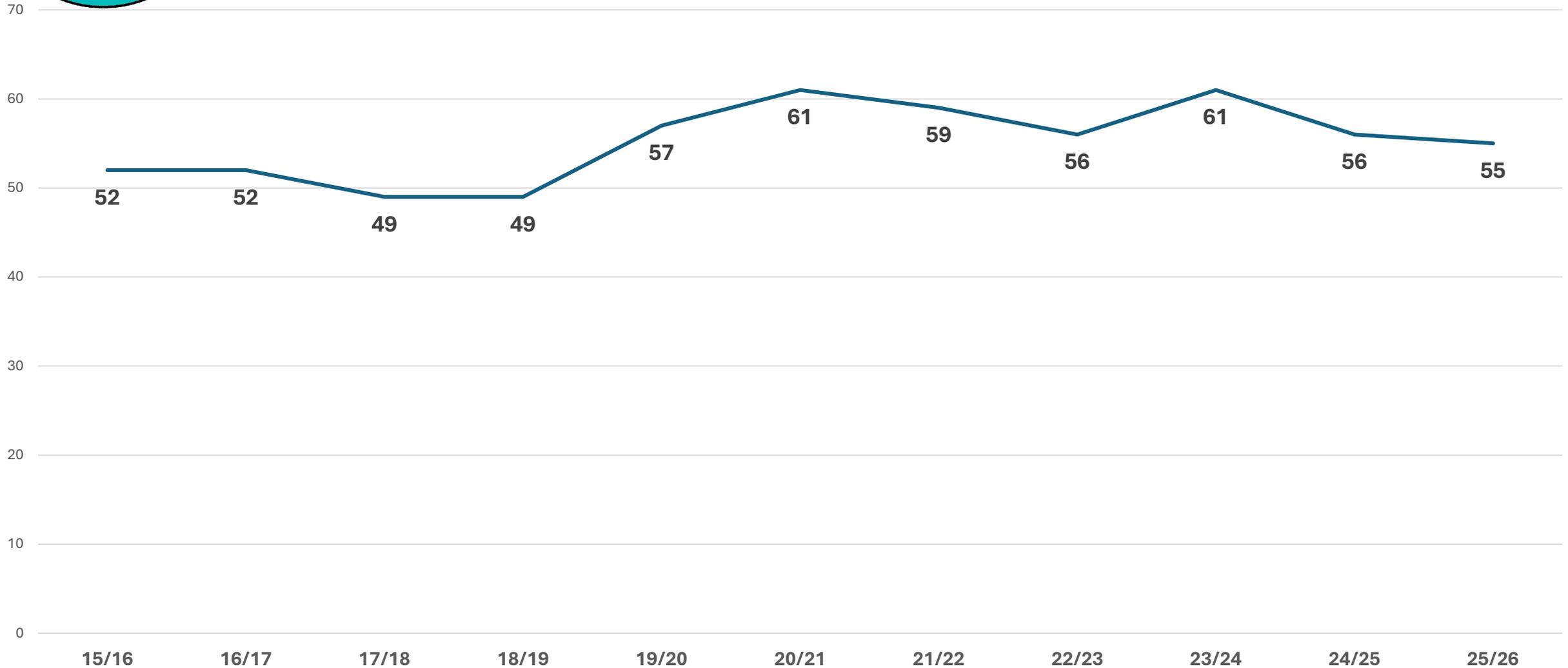
■ Mouse Mtn ■ FLESS



Mapes Elementary

K-6 School
55 learners

Funded Enrolment Trend

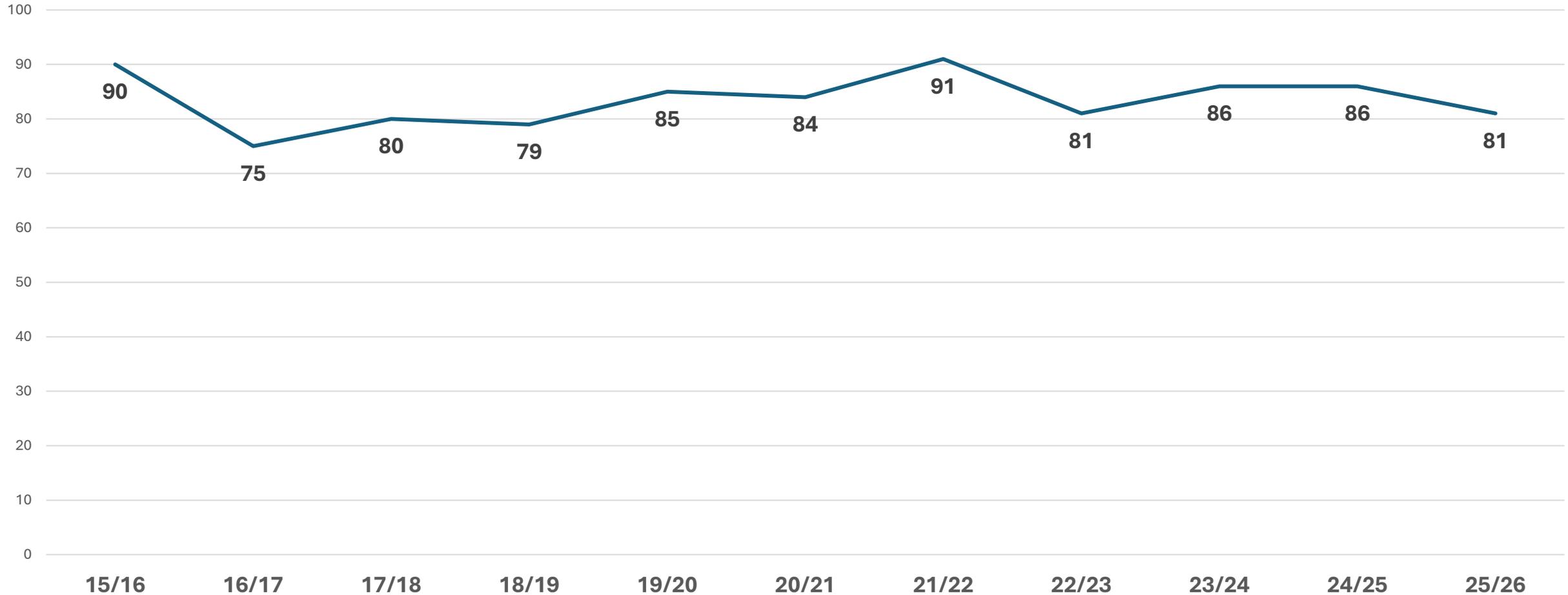




Sinkut View Elementary

K-6 School
81 learners

Funded Enrolment Trend

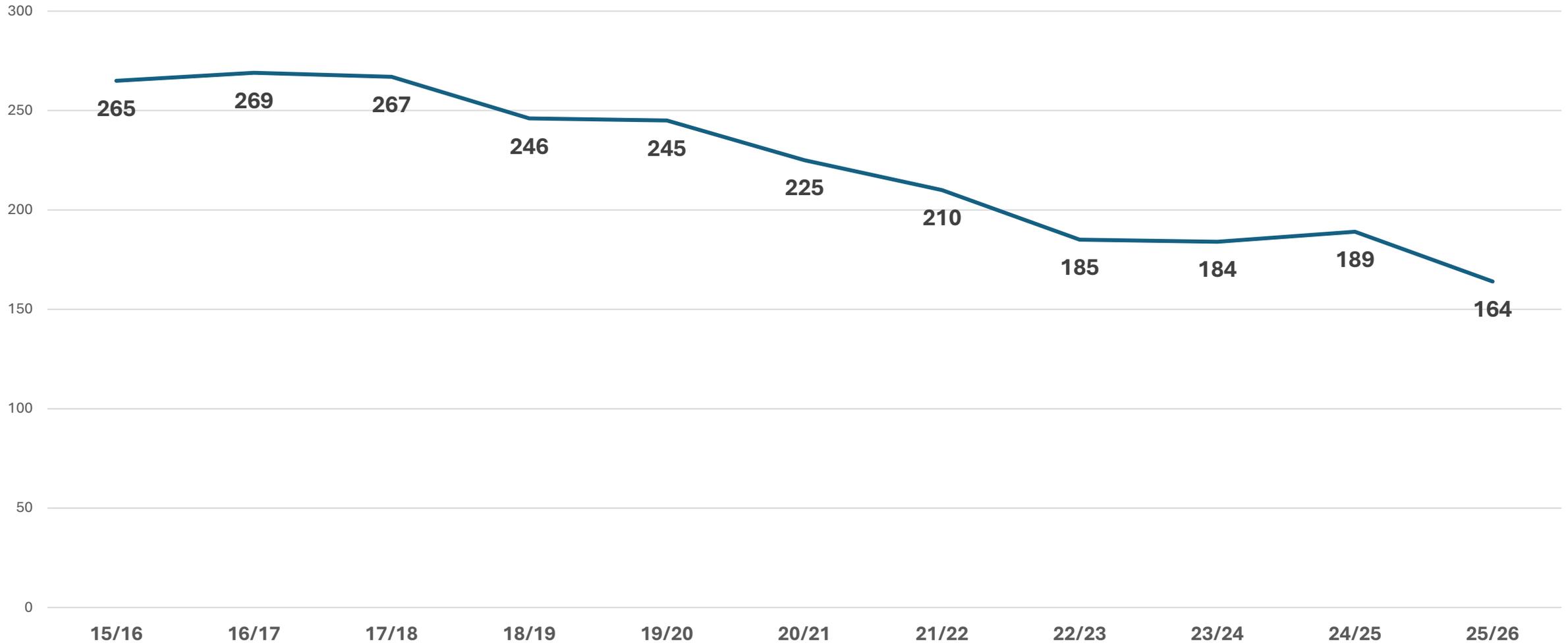




Evelyn Dickson Elementary

Funded Enrolment Trend

K-6 School
164 learners

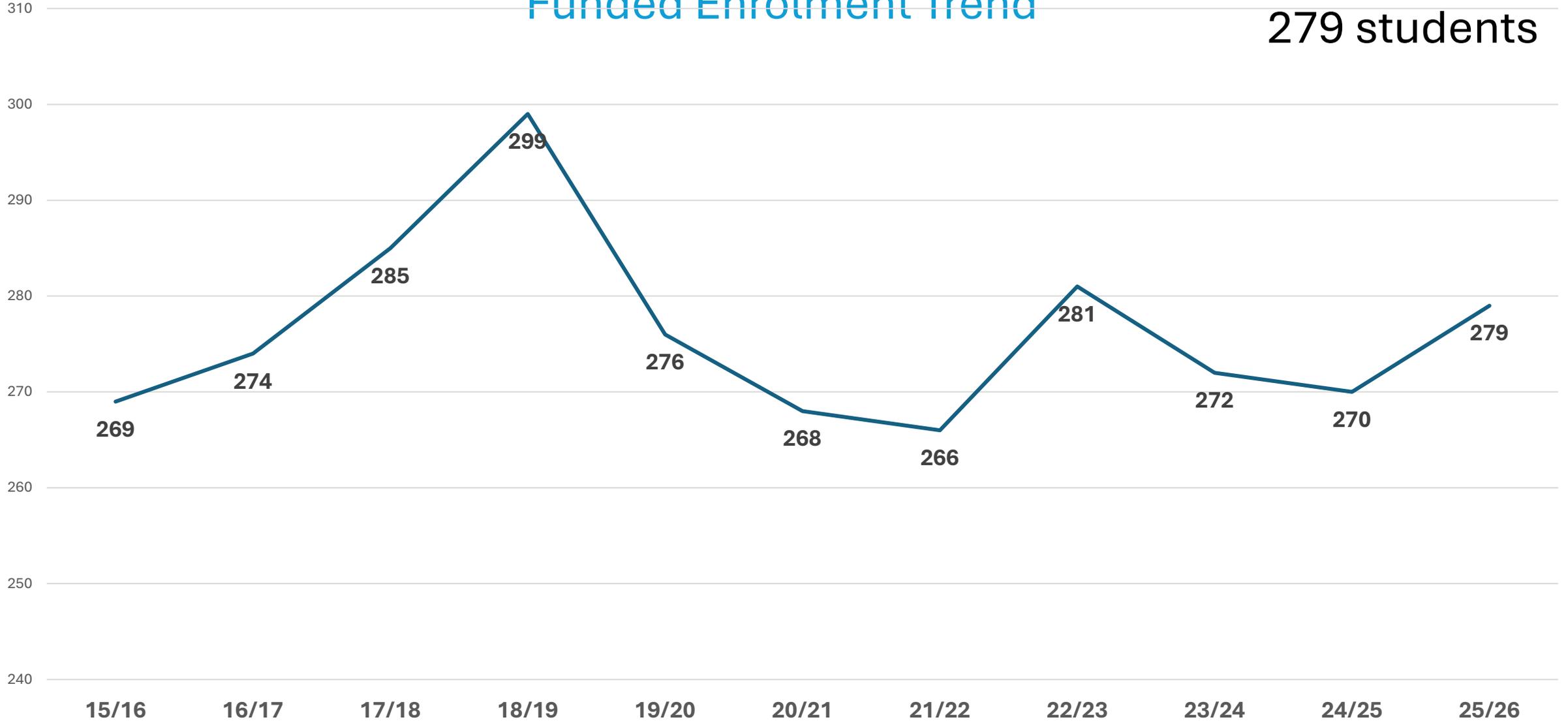




WL McLeod Elementary

K-6 School
279 students

Funded Enrolment Trend





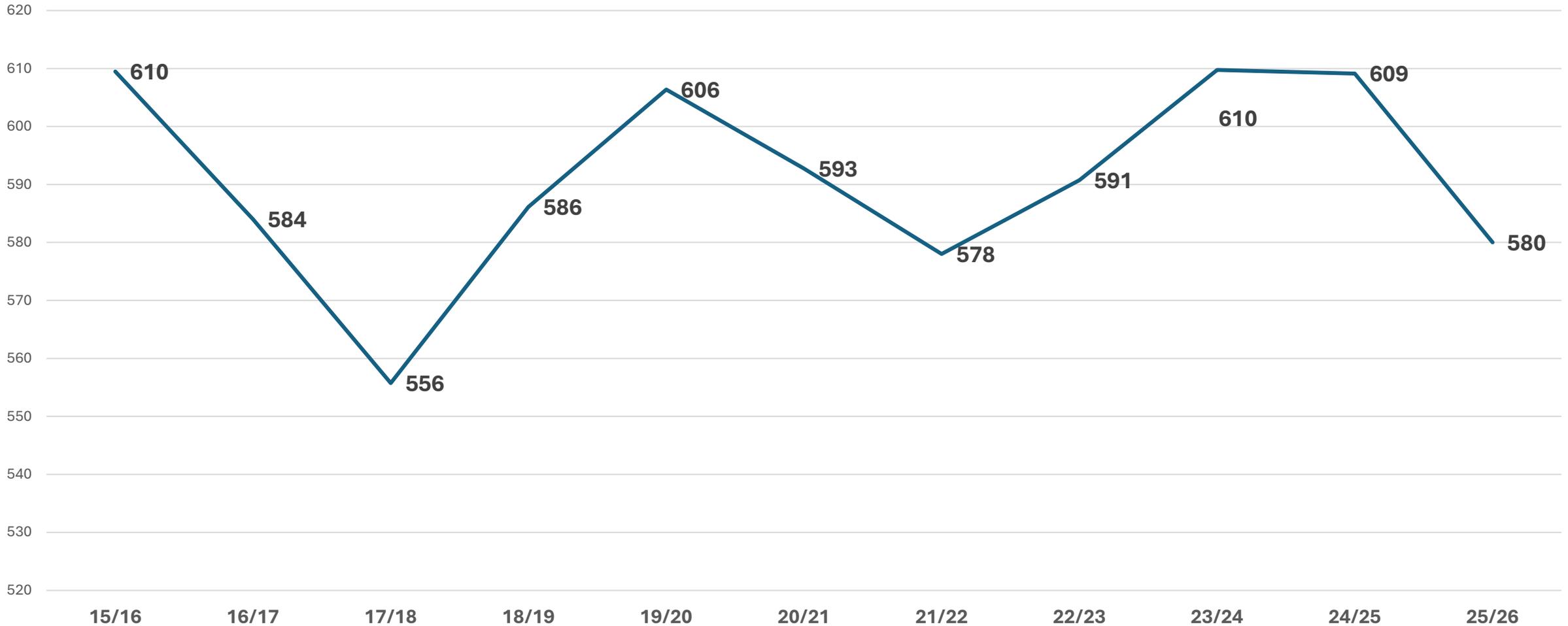
Nechako Valley Secondary

Gr 7-12 School
Valhalla – Alternate Program

580 learners

Funded Enrolment Trend

(includes Valhalla)

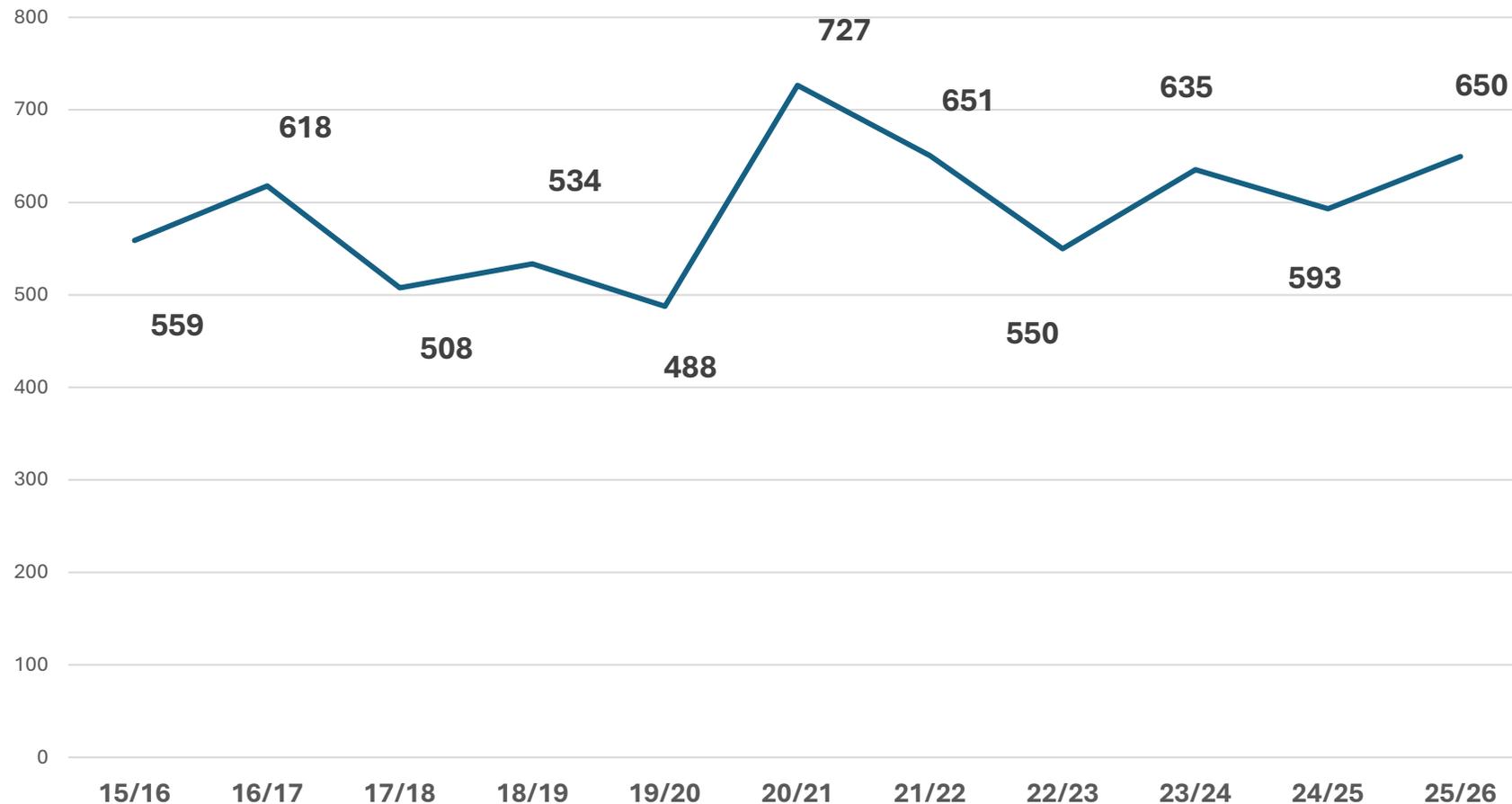




EBUS Academy

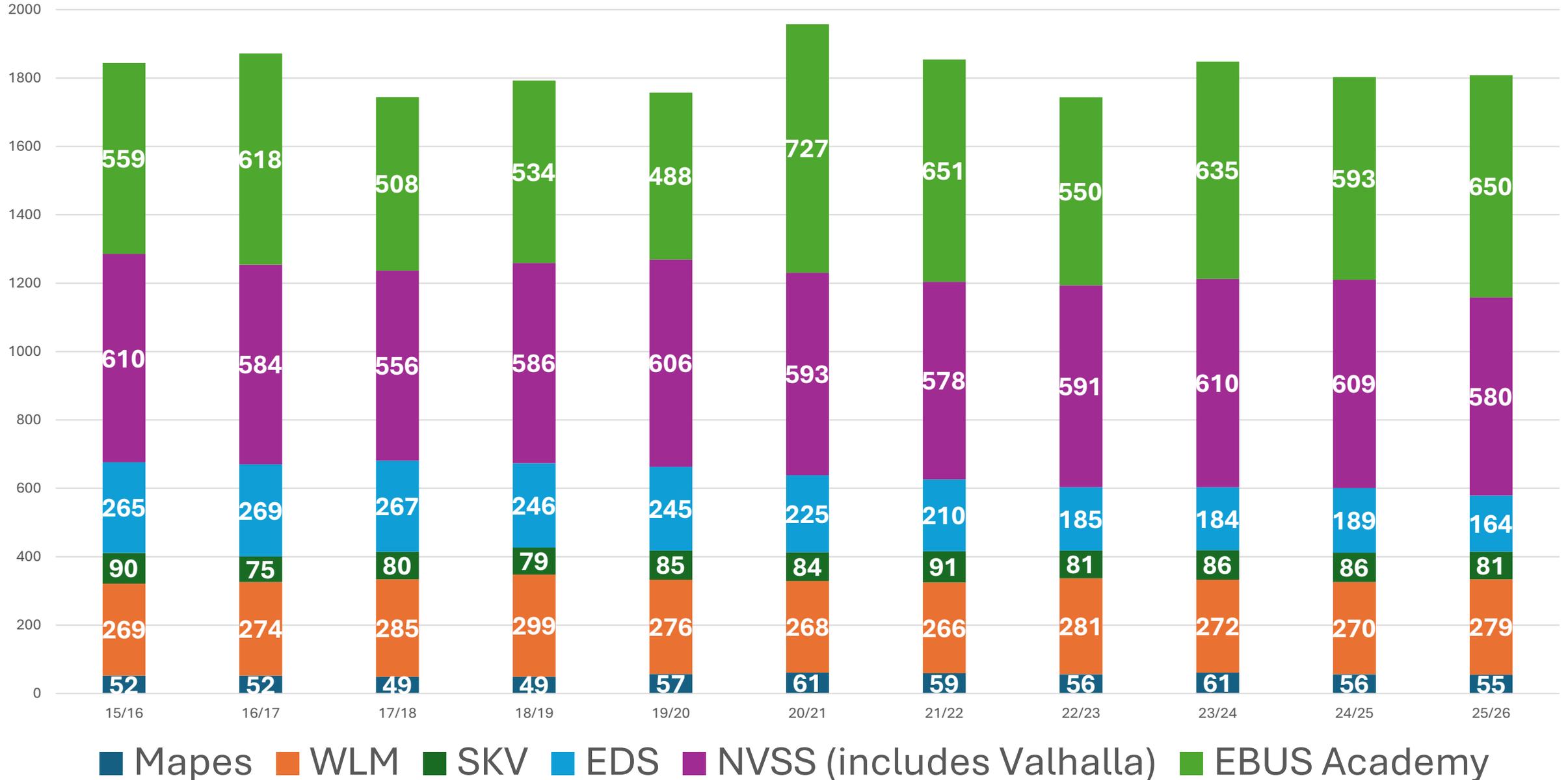
Funded Enrolment Trend

* September 30th

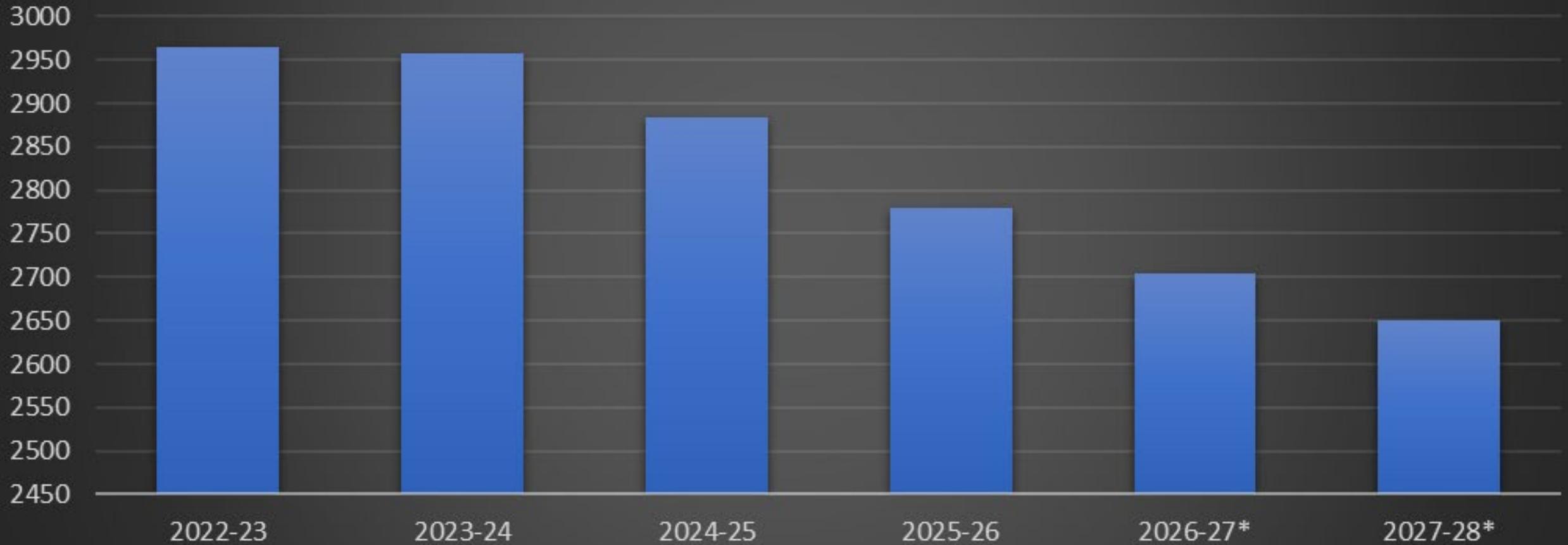


- K-12 online school
- Adult Education
- Special Education
- Cross enrolment
- Summer school

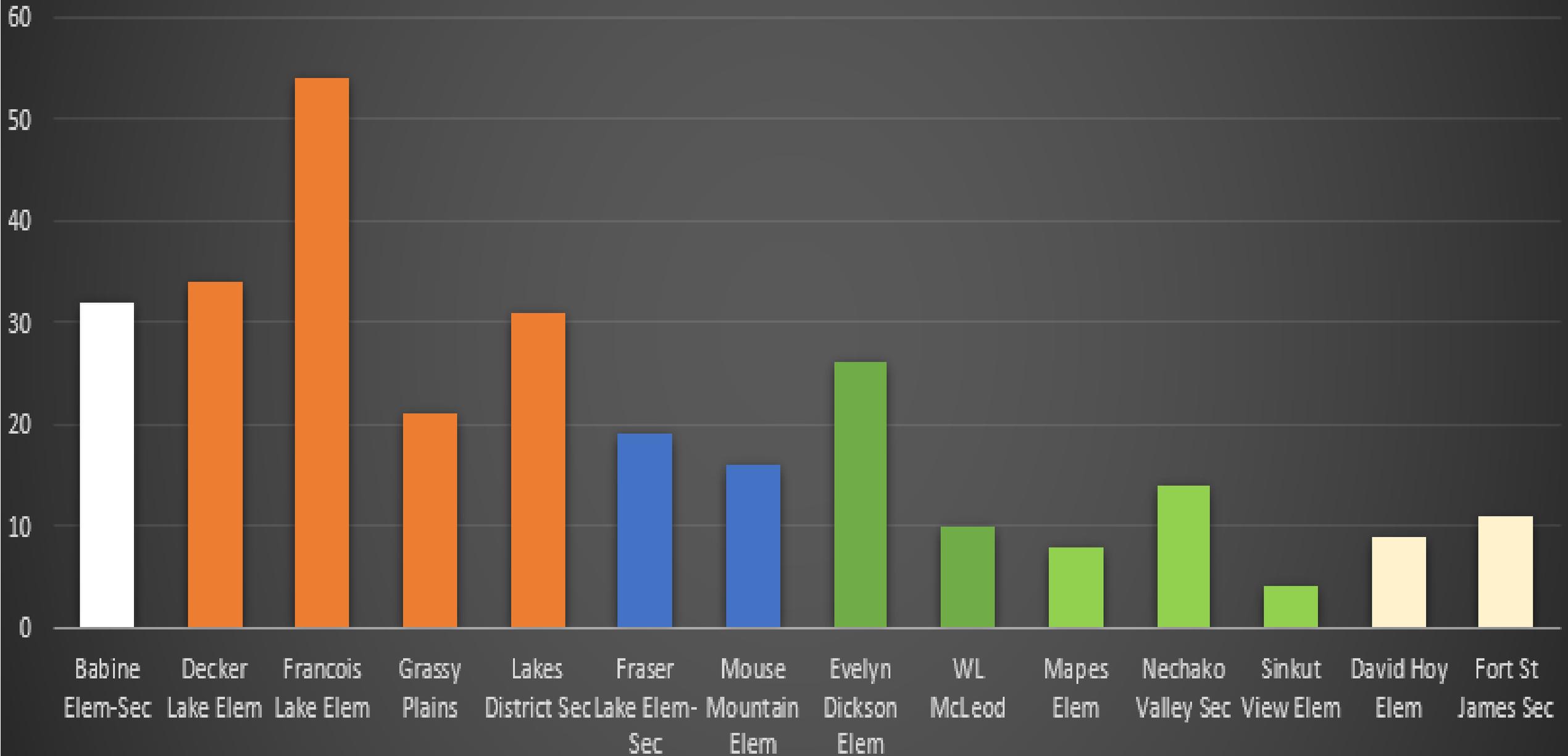
Vanderhoof



Standard School Enrolment Trends



Estimated Student Capacity in SD91 Schools - %

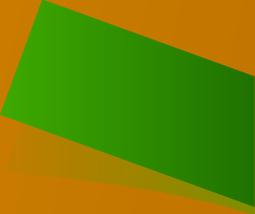
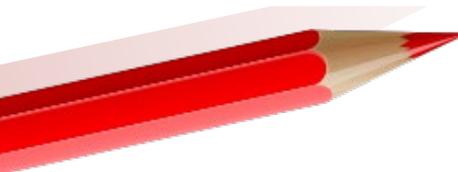


Funds

Operating Budget	Special Purpose Funds	Capital
<ul style="list-style-type: none">• Instruction• School & District Administration• Operations & Maintenance• Transportation	<ul style="list-style-type: none">• Targeted or restricted for certain purposes• Examples<ul style="list-style-type: none">• Strong Start• Ready Set Learn• Learning Improvement Fund	<ul style="list-style-type: none">• Renovations• Replacement or repair of property• Buildings• Buses• Vehicles• Furniture & equipment



Change in MECC Funding



Operating Grant Comparison

Variance on Enrolment based funding - September



	Estimated Enrolment	Enrolment at Sept 30/25	Increase (Decrease)	Funding Rate	Variance
Standard Schools	2,740.00	2,694.13	(45.87)	\$ 9,015	(\$413,518.05)
Alternate Schools	85.00	87.00	2.00	\$ 9,015	\$ 18,030.00
Online Learning	600.00	620.75	20.75	\$ 7,280	\$ 151,060.00
	3,425.00	3,401.88	(23.12)		(\$244,428.05)
Home Schooling	35.00	39.00	4.00	\$ 250	\$ 1,000.00
					<u>(\$243,428.05)</u>

Changes in Supplementary Funding



Supplements	Estimated	Actual at Sept 30/25	Increase (Decrease)	Funding Rate		Increase (Decrease)
Unique Student Needs						
Level 1	6	8	2	\$ 51,300	\$102,600	
Level 2	477	513	36	\$ 24,340	\$876,240	
Level 3	90	91	1	\$ 12,300	\$12,300	
						\$ 991,140
Indigenous Education	1,370	1,345	(25)	\$ 1,790		(\$44,750)
Adult Education	9	11	2	5755		\$ 11,510
Enrolment Decline	\$0.00	\$ 75,368				\$ 75,368
Salary Differential	\$ 1,777,848	\$2,033,303				\$ 255,455
Summer Learning	\$ 51,000	\$ -				(\$51,000)

Estimate of Enrolment based funding - February 2026



February 2026 Enrolment Count*

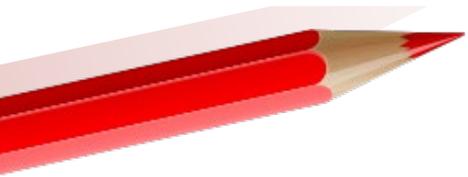
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$9,015	\$0	
Adult FTE - Continuing Education	0.0000	\$5,755	\$0	
K-Gr 9 School-Age FTE - Online Learning	56.0000	\$3,640	\$203,840	
Gr 10-12 School-Age FTE - Online Learning	228.0000	\$7,280	\$1,659,840	
Adult FTE - Online Learning	15.0000	\$5,755	\$86,325	
Level 1 Inclusive Education Enrolment Growth	0	\$25,650	\$0	
Level 2 Inclusive Education Enrolment Growth	0	\$12,170	\$0	
Level 3 Inclusive Education Enrolment Growth	0	\$6,150	\$0	
Newcomer Refugees	0.0000	\$4,508	\$0	
ELL Supplement - Newcomer Refugees	0	\$908	\$0	
February 2026 Enrolment Count, Total				\$1,950,005

Estimate of Enrolment based funding - May 2026



May 2026 Enrolment Count*

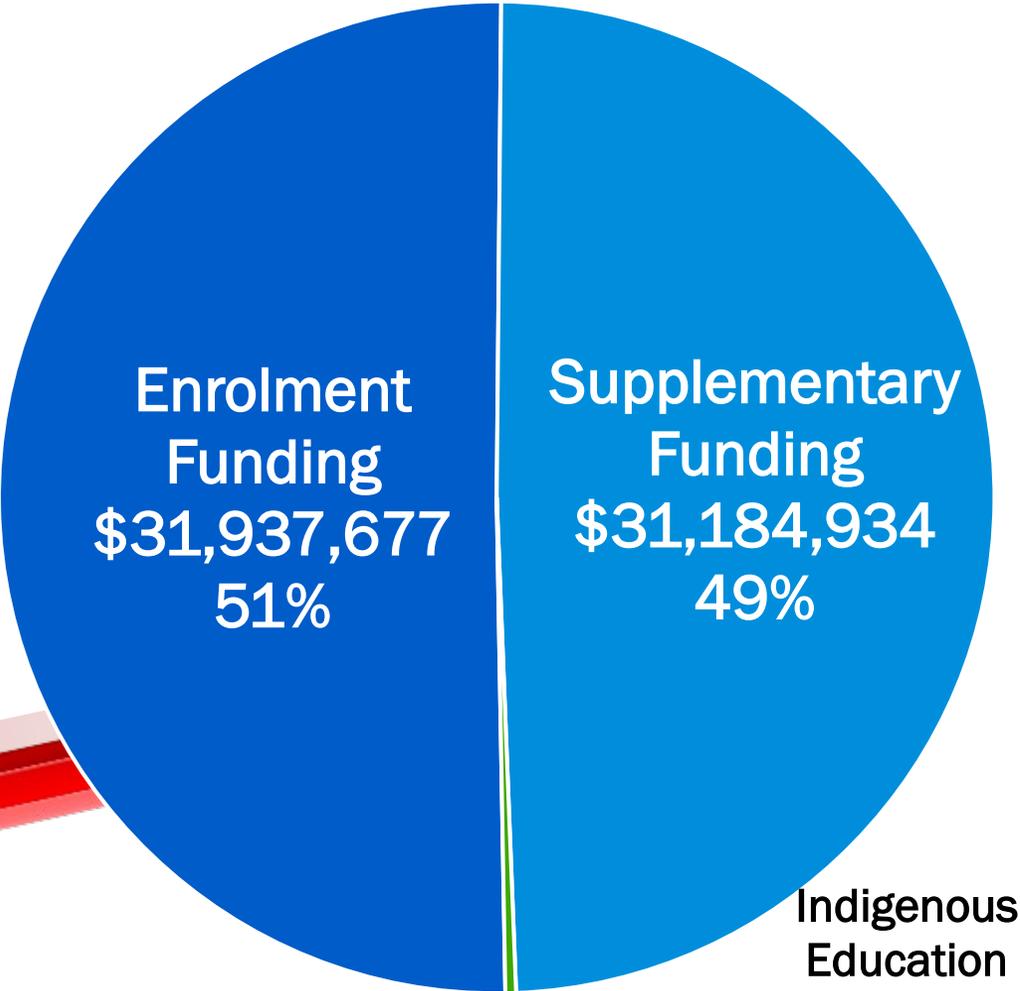
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$9,015	\$0	
Adult FTE - Continuing Education	0.0000	\$5,755	\$0	
K-Gr 9 School-Age FTE - Online Learning	0.0000	\$2,427	\$0	
Gr 10-12 School-Age FTE - Online Learning	50.0000	\$7,280	\$364,000	
Adult FTE - Online Learning	4.0000	\$5,755	\$23,020	
May 2026 Enrolment Count, Total				\$387,020



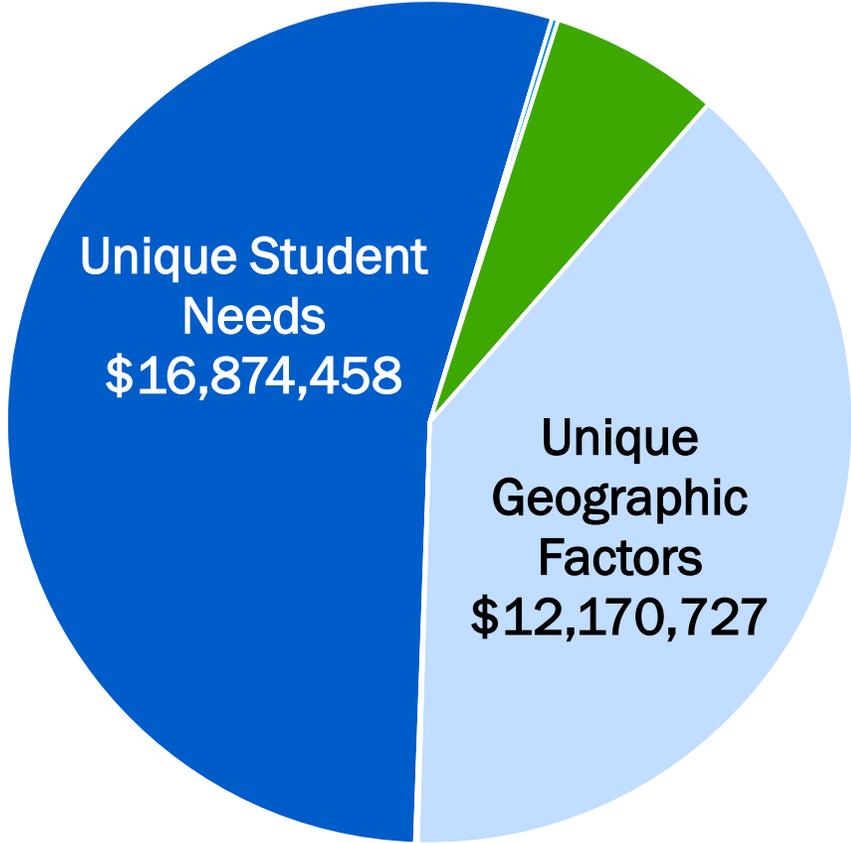
Estimated Operating Grants



Supplementary Funding



Indigenous Education Councils, \$218,245



Salary Differential \$2,033,303

Enrolment Decline \$75,368

Curriculum & Learning Support \$31,078

Revenue by Source

Ministry of Education
and Child Care
\$ 57,602,892
87.55%

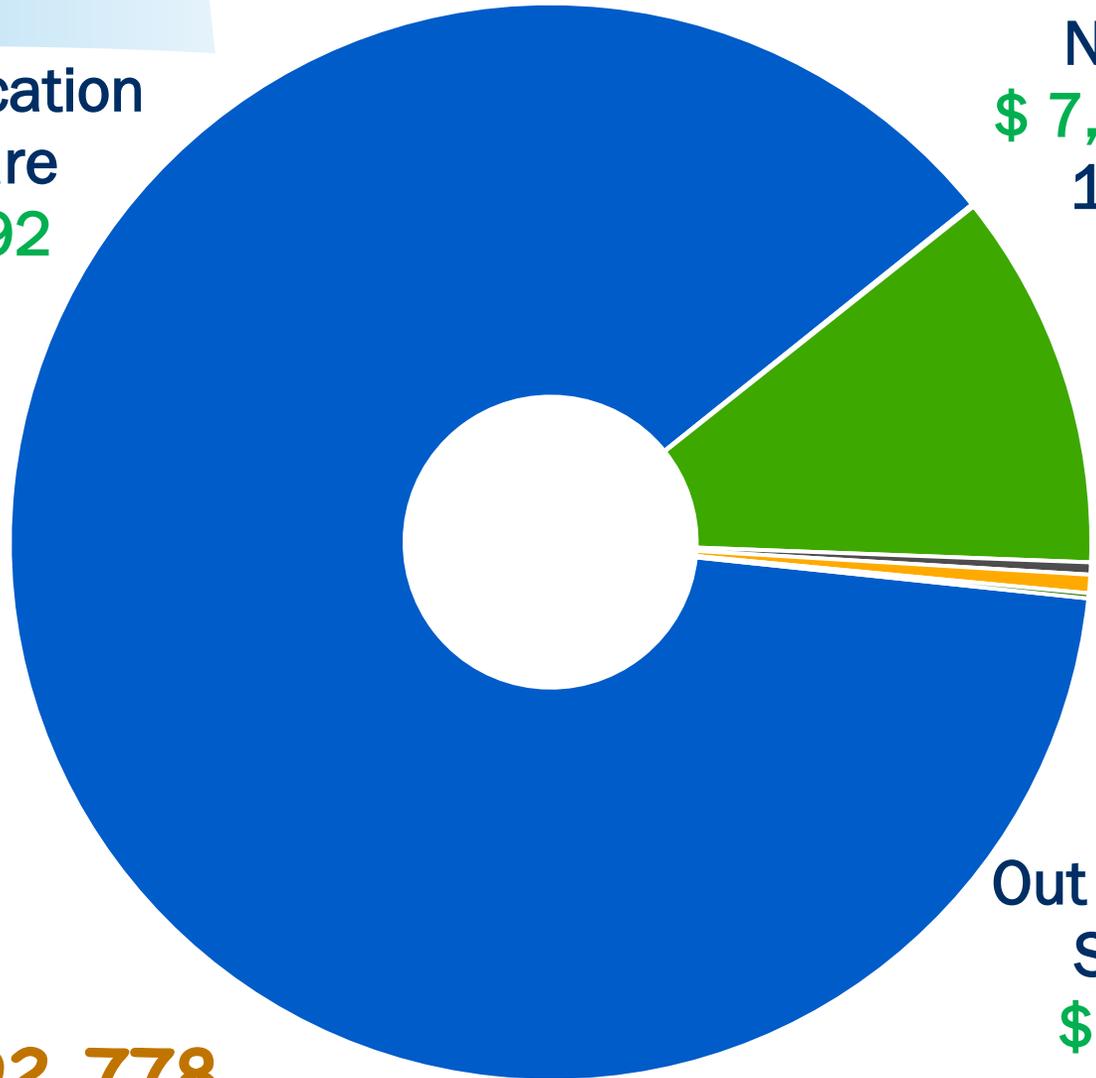
Provincial
Grants,
\$50,000
0.08%

Funding from First
Nations
\$ 7,436,756
11.30%

Other Grants
\$363,130
0.55%

Investment
Income,
\$240,000
0.37 %

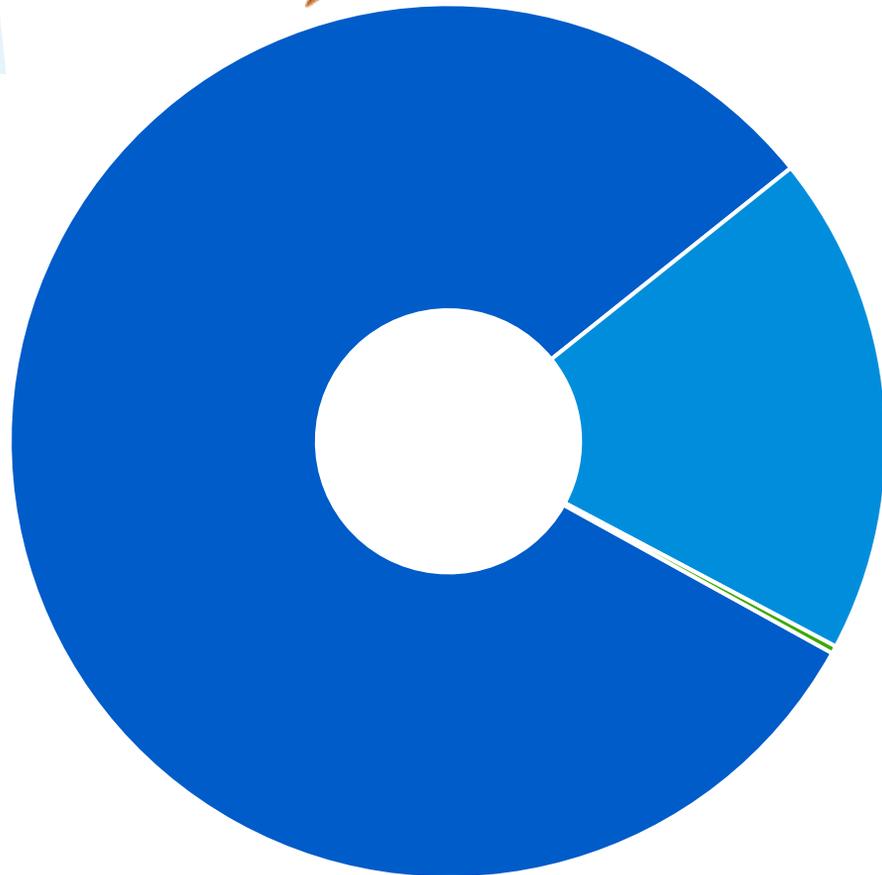
Out of Province
Students
\$100,000
0.15%



REVENUE - \$65,792,778

Where the Money is Allocated

Salaries and Benefits
\$54,069,158
81.19%

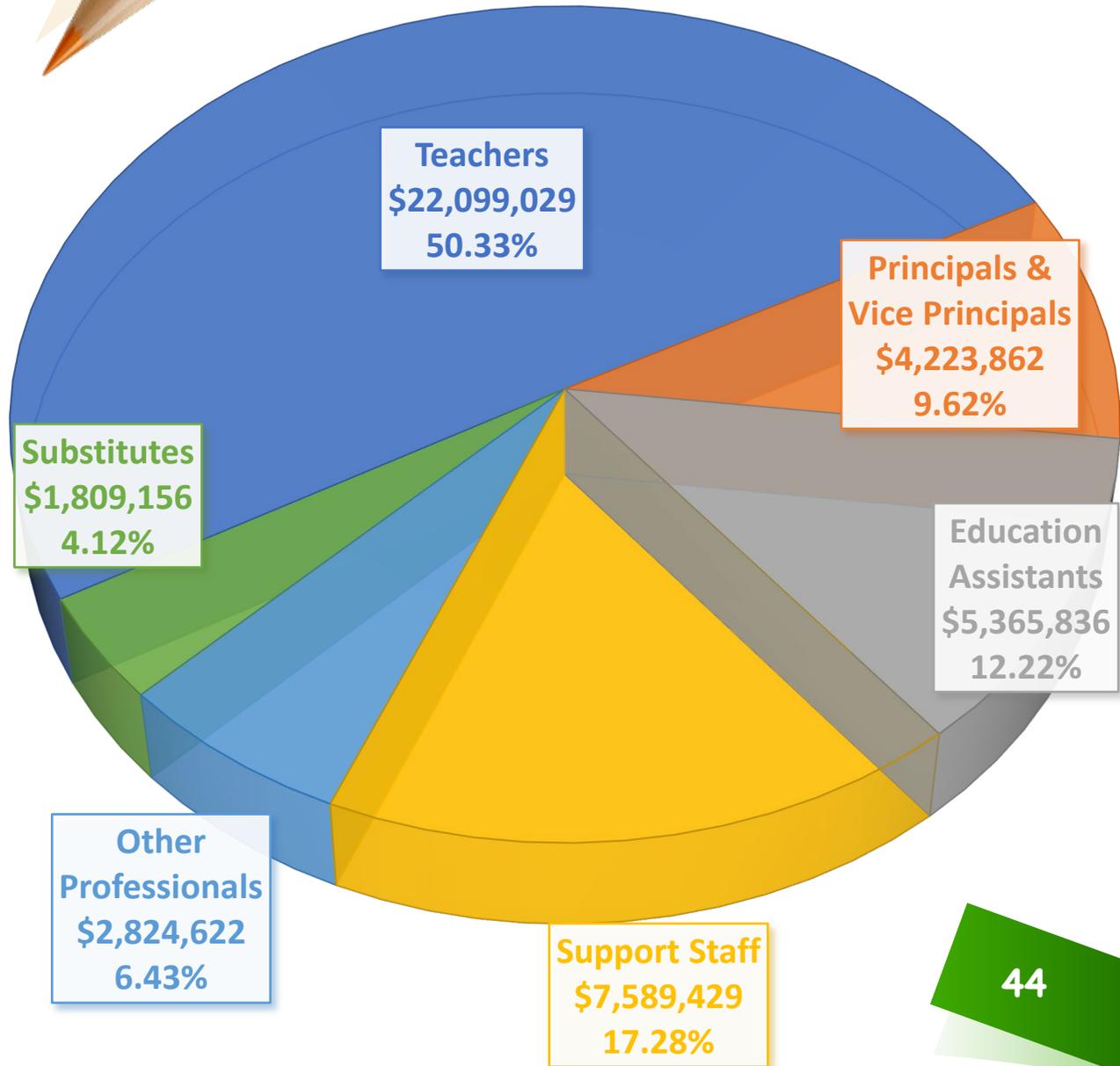


Service and Supplies
\$12,339,935
19%

Capital Assets Purchased
\$185,000
0%

Expenditures - \$66,409,093
Capital Asset Purchase - \$185,000

Breakdown of Salaries

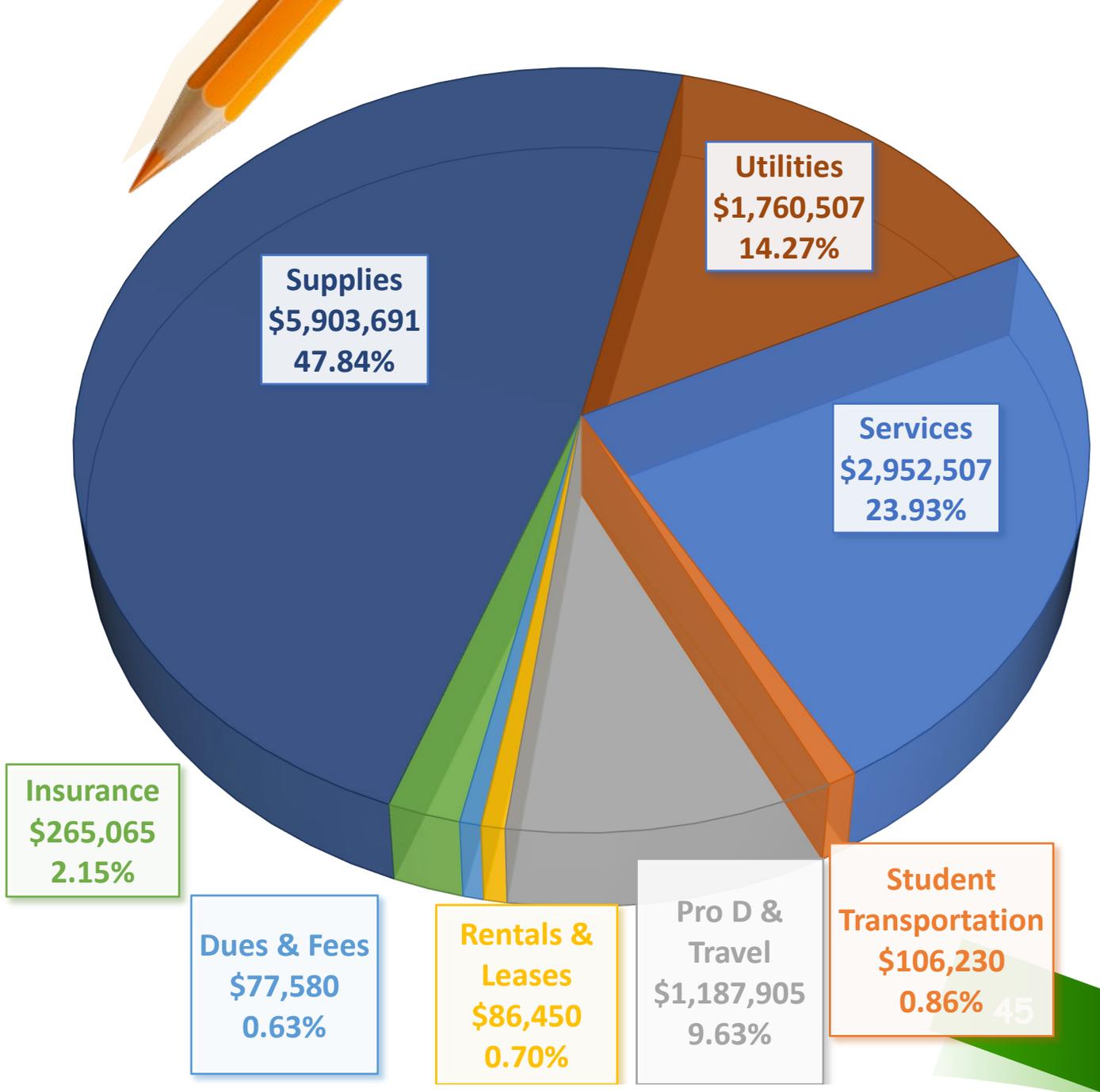


Salaries	
• Teachers	\$ 22,099,029
• Principals & Vice Principals	\$ 4,223,862
• Educational Assistants	\$ 5,365,836
• Support Staff	\$ 7,589,429
• Other Professionals	\$ 2,824,622
• Substitutes	\$ 1,809,156
Total Salaries	\$ 43,911,934

Breakdown of Services & Supplies

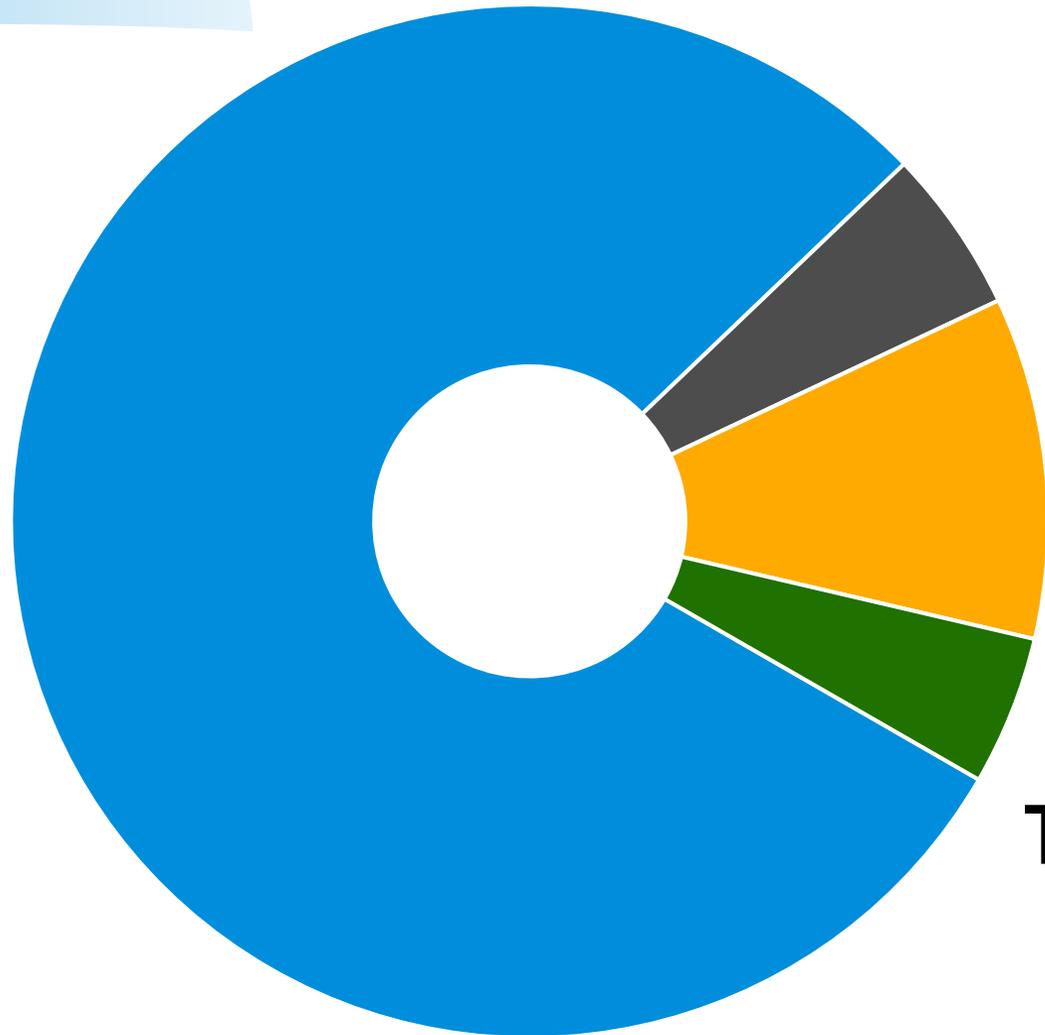
Services and Supplies

- Services \$ 2,952,507
- Student Transportation \$ 106,230
- Pro D and Travel \$ 1,187,905
- Rentals and Leases \$ 86,450
- Dues and Fees \$ 77,580
- Insurance \$ 265,065
- Supplies \$ 5,903,691
- Utilities \$ 1,760,507
- Total Services and Supplies \$ 12,339,935**



Breakdown by Function

Instruction,
79.5 %



District
Administration
5.1 %

Operations
and
Maintenance,
10.7 %

Transportation
and Housing,
4.7 %

	2026 Amended Annual Budget
	\$
Revenues	
Provincial Grants	
Ministry of Education and Child Care	57,602,892
Other	50,000
Tuition	100,000
Other Revenue	7,718,326
Rentals and Leases	81,560
Investment Income	240,000
Total Revenue	<u>65,792,778</u>
Expenses	
Instruction	52,799,802
District Administration	3,406,051
Operations and Maintenance	7,100,012
Transportation and Housing	3,103,228
Total Expense	<u>66,409,093</u>
Net Revenue (Expense)	<u>(616,315)</u>
Budgeted Prior Year Surplus Appropriation	<u>801,315</u>
Net Transfers (to) from other funds	
Tangible Capital Assets Purchased	(185,000)
Total Net Transfers	<u>(185,000)</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

Operating Surplus at June 30, 2025 (beginning of year)		\$3,438,472
	2025/2026 Revenue	\$65,792,778
	2025/2026 Expenses	\$66,409,093
Operating deficit for the year		(\$616,315)
Net Transfers for Capital		(\$185,000)
**Use of Operating Surplus for the 2025/2026 school year		(\$801,315)
Remaining balance of Operating Surplus		<u>\$2,637,157</u>

****Use of Operating Surplus (Deficit)**

2024/2025 Indigenous Education Targetted Balance	\$ 493,561
2024/2025 Indigenous Education Council Remaining Funds	\$ 67,754
Ministry Directive - Purchase of AED Devices	\$ 45,000
2026 Trustee Election	\$ 10,000
	<u>\$ 616,315</u>
Operations Spanning School Year - Purchase of Fleet Vehicles	\$ 185,000
	<u>\$ 801,315</u>

Budget

Operating Budget	Special Purpose Funds	Capital
\$66,594,093 <ul style="list-style-type: none">• Instruction• School & District Administration• Operations & Maintenance• Transportation	\$10,592,762 <ul style="list-style-type: none">• Targeted or restricted for certain purposes• Examples<ul style="list-style-type: none">• Feeding Futures• Ready Set Learn• Classroom Enhancement Fund	\$3,480,650 <ul style="list-style-type: none">• Renovations• Replacement or repair of property• Buildings• Buses & Vehicles• Furniture & equipment



Funding for a Specific Purpose

- Annual Facility Grant (AFG) - \$ 289,483
- Learning Improvement Fund (LIF) - \$296,593
- Feeding Futures Fund - \$573,198
- Strong Start - \$160,000
- Ready, Set, Learn - \$29,400



Funding for a Specific Purpose

- Official Languages in Education French-\$79,490
- Community Link - \$766,223
- Classroom Enhancement Fund - \$4,800,514
- First Nation Student Transportation - \$192,106



Funding for a Specific Purpose

- Mental Health in Schools - \$55,000
- Changing Results for Young Children - \$6,750
- Seamless Day Kindergarten - \$735,136
- Student & Family Affordability - \$49,717



Funding for a Specific Purpose

- Just B4 - \$31,650
- Early Years to Kindergarten - \$46,956
- Early Childcare Education Dual Credit
Program - \$21,263



Funding
for a
Specific
Purpose

- Health Career Grants - \$5,000
- Literacy Now Stewardship - \$59,553
- Professional Learning Grant - \$235,844
- Scholarships and Bursaries - \$34,870

Statements

Operating Budget	Special Purpose Funds	Capital
<p>\$66,594,093</p> <ul style="list-style-type: none">• Instruction• School & District Administration• Operations & Maintenance• Transportation	<p>\$10,592,762</p> <ul style="list-style-type: none">• Targeted or restricted for certain purposes• Examples<ul style="list-style-type: none">• Feeding Futures• Ready Set Learn• Classroom Enhancement Fund	<p>\$3,480,650</p> <ul style="list-style-type: none">• Renovations• Replacement or repair of property• Buildings• Buses & Vehicles• Furniture & equipment

2026 Amended Annual Budget

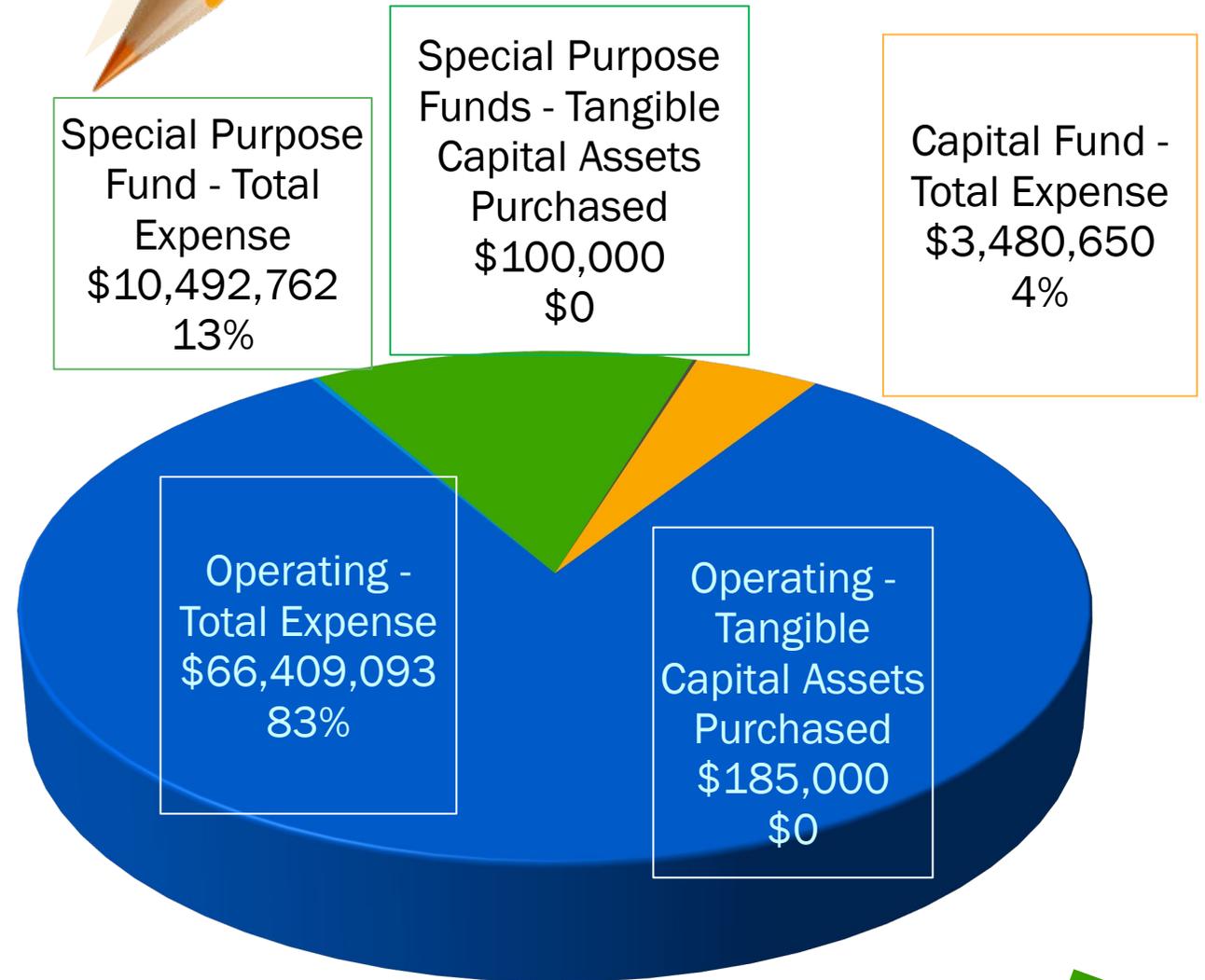
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2026 Annual Budget
	\$	\$	\$	\$
Revenues				
Investment Income		75,000	75,000	75,000
Amortization of Deferred Capital Revenue	2,693,665		2,693,665	2,626,915
Total Revenue	2,693,665	75,000	2,768,665	2,701,915
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,855,644		2,855,644	2,849,229
Transportation and Housing	625,006		625,006	562,796
Total Expense	3,480,650	-	3,480,650	3,412,025
Net Revenue (Expense)	(786,985)	75,000	(711,985)	(710,110)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	285,000		285,000	
Total Net Transfers	285,000	-	285,000	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(501,985)	75,000	(426,985)	(710,110)

Budget Bylaw \$80,667,505

Operating Fund
– revenue is more general in nature, some flexibility in allocations

Special Purpose Fund
– grants received by the District for specific purposes, can not be reallocated to other areas

Capital Fund – includes funding and costs for building improvements, large maintenance projects, and purchase of equipment and vehicles



Schedule 2B - page 8	25/26 1st Reading AAB	Adjustments	25/26 2nd/3rd Reading
Salaries			
Teachers	22,699,029	(600,000)	22,099,029
Principals and Vice Principals	4,223,862		4,223,862
Educational Assistants	5,365,836		5,365,836
Support Staff	7,589,429		7,589,429
Other Professionals	2,824,622		2,824,622
Substitutes	1,659,156	150,000	1,809,156
Total Salaries	44,361,934	(450,000)	43,911,934
Employee Benefits	10,295,224	(138,000)	10,157,224
Total Salaries and Benefits	54,657,158	(588,000)	54,069,158
Services and Supplies			
Services	2,852,507	100,000	2,952,507
Student Transportation	66,230	40,000	106,230
Pro D	1,187,905		1,187,905
Rentals & Leases	86,450		86,450
Dues & Fees	77,580		77,580
Insurance	265,065		265,065
Supplies	5,605,691	298,000	5,903,691
Utilities	1,610,507	150,000	1,760,507
	11,751,935	588,000	12,339,935
	66,409,093	-	66,409,093