

**School District 60
Peace River North
Preliminary Annual
Budget
2026/2027**



Territorial Acknowledgment

We work, learn, and live on the traditional territory of the Tsaa? Çhé Ne Dane (Dane Zaa) within Treaty Eight.



Budget Development, Monitoring and Reporting



Policy 8001.1

All plans, assumptions, implementation plans and related risks shall be fully disclosed to the Board prior to the Board's approval of the budget. These plans, assumptions, and risks shall:

- Focus on planned changes from the previous school year; and
- Be realistic and consistent with the school district's vision, priorities and goals, as outlined in the Strategic Plan

These disclosures should include assumptions regarding:

- Key budget assumptions, such as student enrollment, grant rate changes, salary increases, and inflation volatility;
- Financial and business risks, such as increases in fuel prices and fluctuation of interest rates
- Specific strategies explaining how the budget supports the school district's strategic plan.

Budget Timelines



Budget Timeline

One-year budget cycle



Enrollment Count
Sept 29

Amended Funding
Mid Dec

Amended Budget Bylaw
Feb 28

Budgets review and amended to reflect Sept 29 FTE, staffing and other updated information.

Adjustments as required from funding announcement.

Amended Budget



Preliminary Budget

Preliminary budget developed on assumptions for upcoming school year, public consultation period.

Preliminary Funding
Mar 14

Preliminary Budget Bylaw
Jun 30



Budget Information

Fund Accounting

Operating Fund	Special Purpose Funds	Capital Fund
<p>District's daily operating transactions</p>	<p>Funds that are restricted for a specific purpose</p>	<p>Financial activities related to tangible capital assets, including land, building, furniture, computes and equipment</p>
<ul style="list-style-type: none"> ▪ Instruction ▪ Learning Services ▪ District Administration ▪ Operations and Maintenance ▪ Transportation 	<ul style="list-style-type: none"> ▪ Ministry-designated activities ▪ School generated funds (trust accounts) ▪ Other sources with restrictions 	<ul style="list-style-type: none"> • Ministry funded programs (SEP, CNCP, PEP, school buses) • Capital asset purchases funded from the transfer or Operating Funds



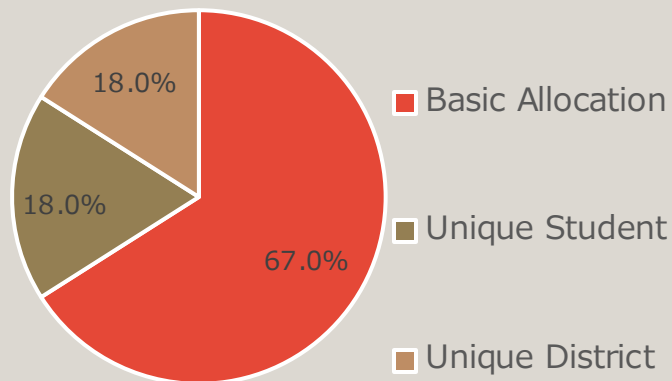
How is the District Funded?

66 %

Basic Allocation

Common per student amount for every FTE student enrolled by school type

- **Standard School**
 - \$9,015 per school age FTE
- **Online Learning**
 - \$7,280 per school age FTE
- **Home School Students**
 - \$250 per Headcount
- **Indigenous Education Council**
 - \$34,748 for our District



18 %

Unique Student Needs

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 Language Learning**
 - \$1,815 per student
- **Indigenous Education**
 - \$1,790 per student
- **Non-Graduated Adult Education**
 - \$5,755 per FTE
- **Equity of Opportunity**
 - Mental health
 - Youth in Care

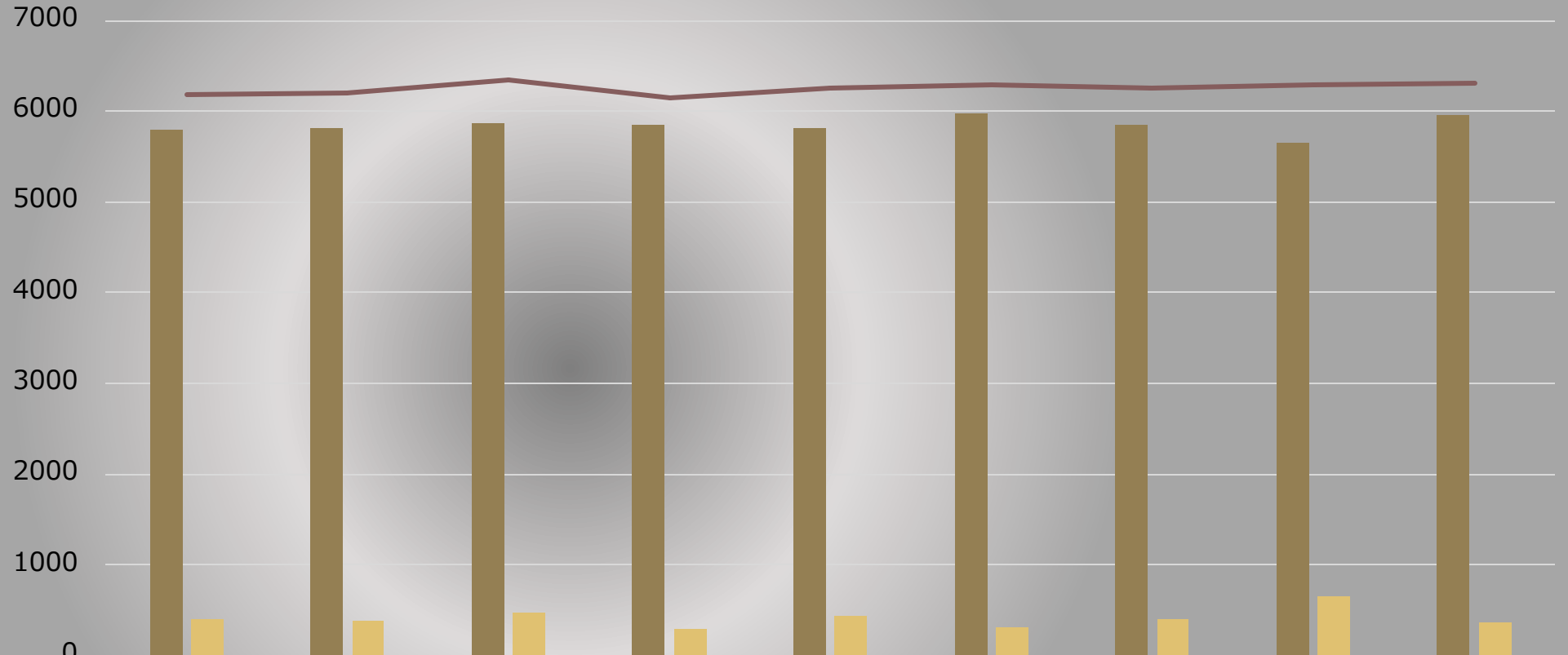
16 %

Unique District Factors

Additional funding to address uniqueness of district factors

- **Small Community**
 - For small schools located a distance away from the next nearest school
- **Low Enrolment**
 - For districts with low total enrolment
- **Rural Factor**
 - Distance from Vancouver and the nearest large regional population centre
 - Population of city in which the Board office is located
- **Climate Factors**
 - Operate schools in colder / warmer climates
 - Additional heating or cooling requirements
- **Sparseness Factor**
 - Operate schools that are spread over a wide geographic area
- **Student Location Factor**
 - Based on population density of school communities
- **Curriculum and Learning Support Fund**
 - Provided to assist districts with implementing initiatives as part of the new provincial curriculum
- **Salary Differential**
 - Funding to districts that have higher educator salaries

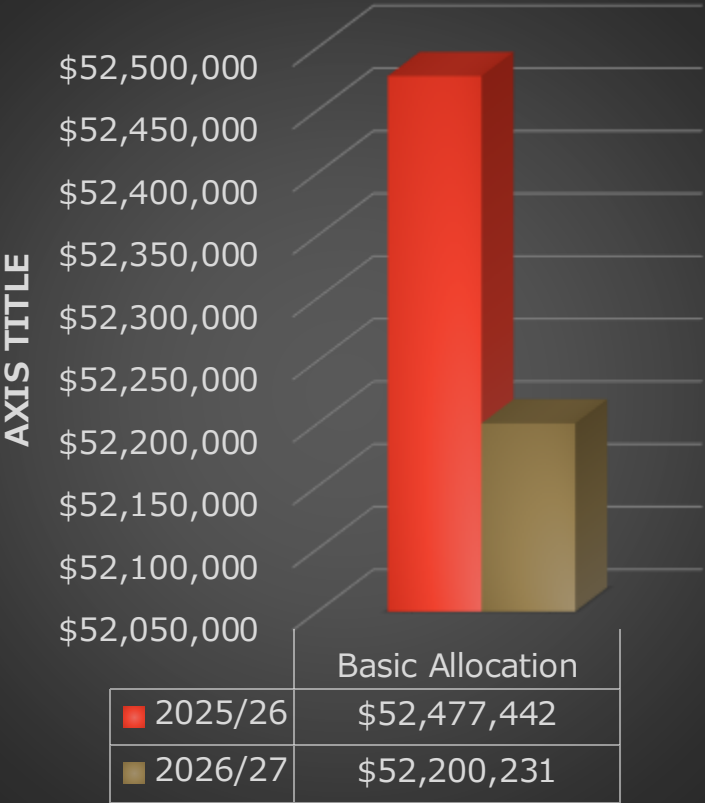
Enrollment



	2026/27	2025/26	2024/25	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20
Standard School	5790.375	5821.125	5870.8125	5855.375	5814	5974	5854.38	5645.06	5952.31
Distance Learning	393	376.1875	474.4438	299	443.125	310.6875	403.9375	648.9375	361.56
Total	6183.375	6197.3125	6345.2563	6154.375	6257.125	6284.6875	6258.3175	6293.9975	6313.87

■ Standard School
 ■ Distance Learning
 — Total

Operating Grant Rate Changes

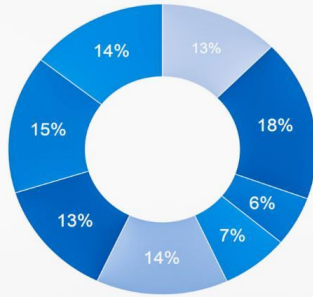
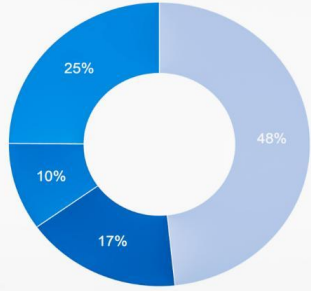


Revenue Comparison



Schedule 2A
Annual Budget
Schedule of
Operating
Revenue by
Source

	2026/27	2025/26	
	Preliminary	Amended	Change
Student Base Allocation	\$55,061,042	\$55,423,919	-\$362,877
Supplements:			
ESL	\$1,270,500	\$1,328,580	-\$58,080
Indigenous Education	\$2,434,400	\$2,407,550	\$26,850
Unique Needs	\$10,861,430	\$10,358,540	\$502,890
Equity of Opportunity	\$313,427	\$294,090	\$19,337
Supplement			\$0
Salary Differential	\$1,674,369	\$1,684,099	-\$9,730
Unique Geographical Factors	\$11,366,950	\$11,193,733	\$173,217
Curriculum and Learning Support	\$53,580	\$54,275	-\$695
Indigenous Education Council	\$34,748	\$92,568	-\$57,820
Other Ministry Funds			
Expected	\$707,322	\$836,530	-\$129,208
Childcare	\$1,125,583	\$962,001	\$163,582
Other Provincial Grants	\$121,524	\$121,524	\$0
International & Out of Province	\$718,626	\$643,070	\$75,556
Miscellaneous	\$318,220	\$354,049	-\$35,829
Rental & Leases	\$146,128	\$144,889	\$1,239
Interest Revenue	\$400,000	\$425,000	-\$25,000
TOTAL	\$86,607,849	\$86,324,417	\$283,432



No.	med	Day	Dem and	Refer red	Daily
1	21	7.98	5.7	1.11	9.09
2	62	22.04	9.79	1.59	33.42
3	86	31.54	6.94	2.61	41.09
4	94	34.96	5.7	3	43.66
5	84	30.4	8.18	3	41.58
6	63	22.42	6.94	2.46	59.82
7	37	13.3	4.09	1.02	18.41
8	56	20.9	1.24	1.32	23.46
9	96	34.58	7.81	3.6	45.99
10	91	33.44	6.94	3.45	43.83



Revenue and Expense Distribution

Revenue Sources Breakdown

Most funding, 96.97%, comes from the Ministry of Education, with smaller shares from First Nations and other sources.

Major Expense Categories

87% of expenses are for wages and benefits including teachers, support staff, and principals, highlighting staff investment.

Services and Supplies Funding

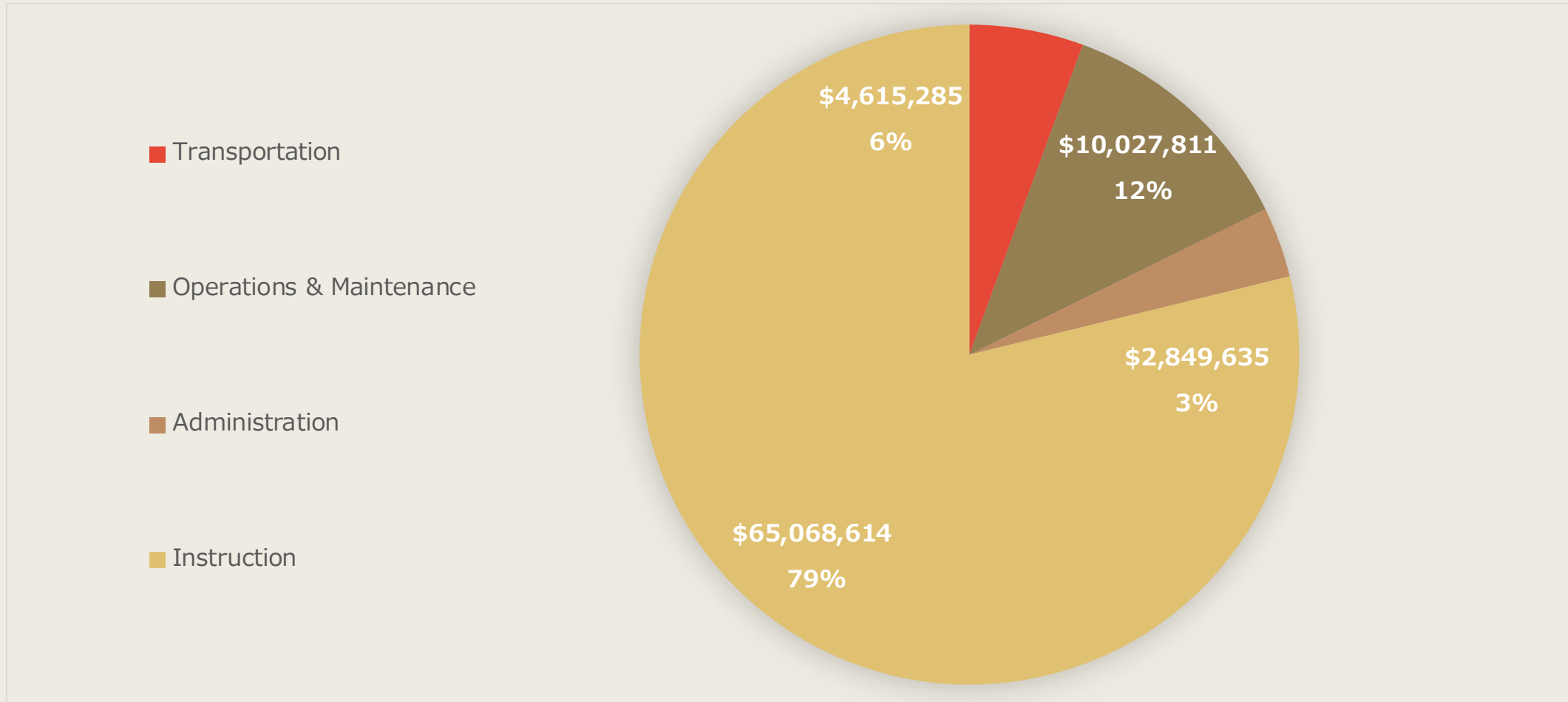
13% of the budget funds services and supplies, ensuring resources and infrastructure support for schools.

Focus on Student Support

Budget emphasizes reinvesting funds from the Ministry into staff who directly support student learning success.

Detailed District Expenses

Schedule 2C – Annual Budget – Operating Expense by Function, Program or Object



Operating Expenses Considerations



The 2026/27 Preliminary Budget includes estimated cost adjustments in the following areas:

- Inflation
 - Supplies will receive an inflationary where available
 - Technology will receive an adjustment
- Enrollment drives staffing and the District will continue with current staffing allocations
- Salary increases are known at this time: 3% increase for teachers, 2.5 % for exempt staff and administration and 3% for CUPE staff
 - There are not increases for staffing included in the Preliminary Budget
 - Budget for incremental increases
- Budget for fuel volatility
- Allocations to support numeracy and literacy initiatives
 - Supports in schools a driving factor in the budget
- Learning Support Model – allocation to schools for school staffing supports student needs
- Review for One time vs. Ongoing cost adjustment;
 - District operate in cycles; review for any upcoming costs
- Budget within environment with unknowns
 - Risks

Budget Risks

- Enrollment Fluctuations
- Unfilled positions
- Average cost of wages versus actuals for planning
- Absenteeism
- Government Funding
- Interest Rate Fluctuations
- Inflation
- Weather
- Changes in Government Regulations
- Collective Agreements
- Supply chain disruptions
- Fuel Prices



Other Funds



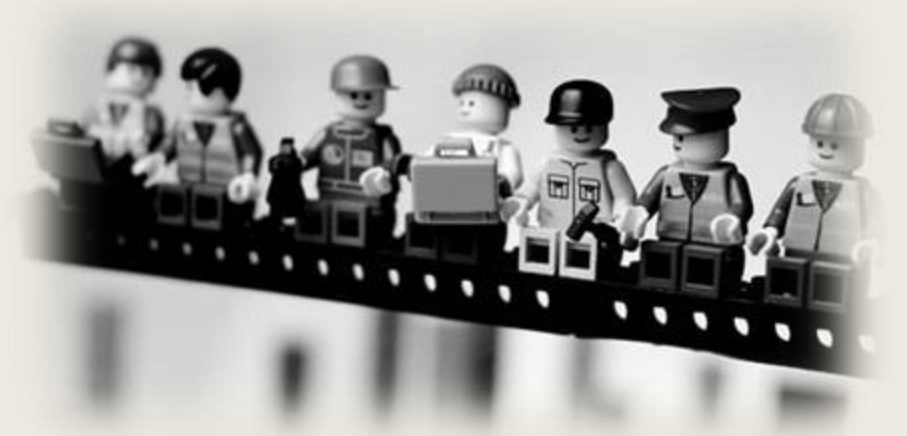
Special Purpose Funds

Schedule 3A
Annual Budget
Changes in Special
Purpose Funds.



Ministry of Education Grants	
Annual Facilities Grant	\$302,248
Learning Improvement Fund	\$287,550
StrongStart	\$148,000
Ready, Set, Learn	\$46,550
OLEP - 2025/26	\$132,876
Community Links	\$647,478
Classroom Enhancement Fund - Staffing	\$4,990,086
Classroom Enhancement Fund - Overhead	\$416,674
Mental Health in Schools	\$52,000
Early Learning Funding	\$88,640
First Nation Student Transportation	\$208,802
Early Care & Learning	\$175,000
Feeding Futures Fund	\$777,936
Other Grants	
School Trust Funds	\$2,500,000
SWIS	\$375,000
Miscellaneous & EFAP	\$600,000
Total	\$11,748,840

Capital Fund

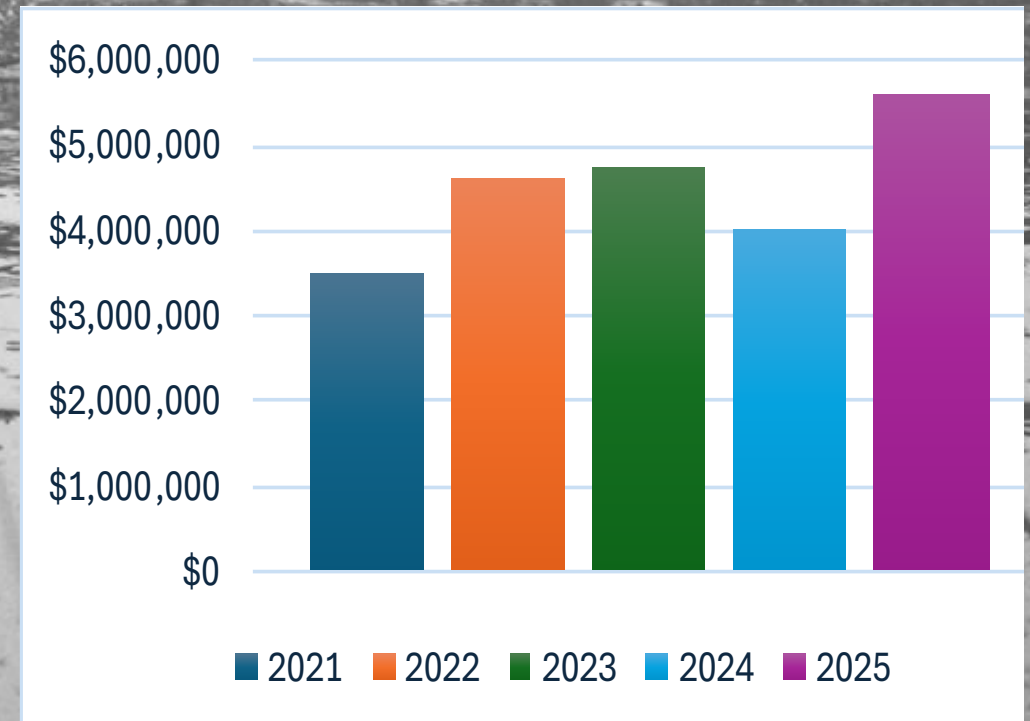


Capital Projects	By Law	Operating / SPF or Surplus
SEP - Dr. Kearney Roof Upgrade - Phase 1	\$500,000	
SEP - Ecole Central Roof Upgrade - Phase 1	\$285,000	
Bert Ambrose HVAC and Conrols upgrade	\$700,000	
Bus (C52-57)	TBD	
AFG - Capital	\$1,914,826	
Playground	\$200,000	
Purchases from Operating		TBD
Total	\$3,599,826	\$0

Schedule 4
Annual Budget
Capital Revenue
And Expenses

Reserve Summery

	Internally Restricted	Unrestricted	Total Operating Surplus	Unrestricted Surplus as % of Annual Operating Expenses
2021	\$3,483,802	\$0	\$3,483,802	0.00%
2022	\$2,382,953	\$2,233,718	\$4,616,671	3.15%
2023	\$2,300,871	\$2,453,065	\$4,753,936	3.24%
2024	\$1,780,071	\$2,253,065	\$4,033,136	2.80%
2025	\$2,160,724	\$3,458,359	\$5,619,083	2.97%

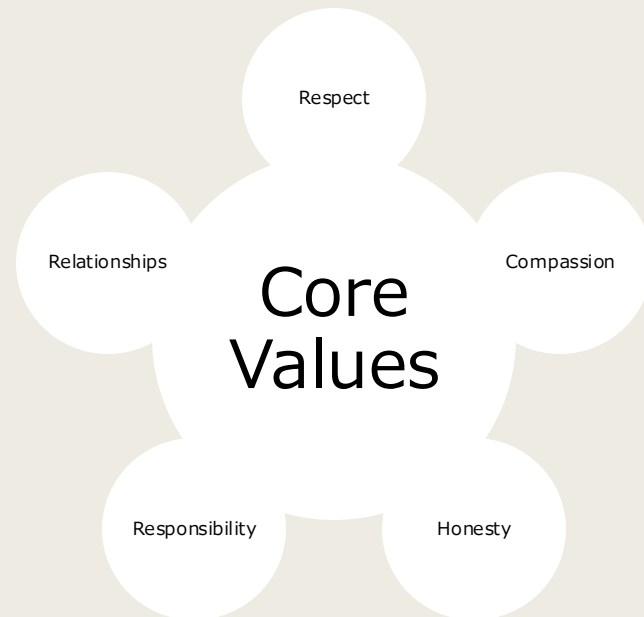


Strategic Plan Alignment



Strategic Plan Focuses

Upcoming 2024-2029



Student Learning & Wellness

Early Learning & Childcare

Truth and Reconciliation

Operations and Facilities

People Development

Governance

Student Learning



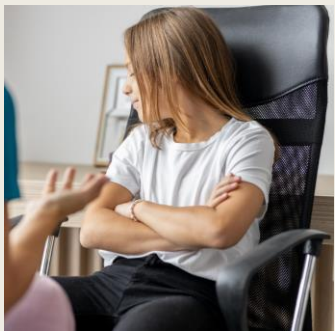
Improving Academic Outcomes

Focus on enhancing literacy and numeracy through targeted interventions and evidence-based teaching across the District.



Specialized Support Services

Providing therapies and services like PT, OT, SLP, and supports for sensory impairments to remove learning barriers.



Mental Health and Well-being

Promoting inclusive environments that nurture students' social, emotional, and psychological health alongside academics.

Early Learning & Childcare

Strengthening Early Foundations

Focus on building strong lifelong learning foundations through quality early childcare programs.

Addressing Care Gaps

Identify and expand childcare services to meet community needs for before- and after-school care.

Partnerships and Collaboration

Collaborate with preschools and community organizations to create integrated support networks.

Equitable Access to Quality Care

Ensure all families have access to high-quality early learning for school readiness.



Truth & Reconciliation

Collaboration with Indigenous Communities

Ongoing partnerships with Indigenous leaders and Elders to foster trust and understanding in education.

Indigenous Curriculum Development

Integration of authentic, locally relevant Indigenous histories and cultures enriches student learning.

Equity and Inclusion Efforts

Addressing systemic barriers to ensures a fair and inclusive educational environment for all students.

Honoring Truth and Reconciliation

The district supports Indigenous student success and cultural connections through the Commission's Calls to Action.



Operations & Facilities

Safe and High-Quality Facilities

Maintaining well-equipped, safe school environments promotes positive learning and student well-being.

Investment in Infrastructure and Technology

Ongoing investments in infrastructure and technology meet evolving needs of students and staff.

Efficient and Safe Transportation

Improving transportation systems with qualified staff ensures safety and reliability for students.

Operational Alignment and Resource Optimization

Optimizing resources and aligning operations enhances cost-effectiveness and strategic goal achievement.





People Development

Professional Learning & Development

The district supports training, mentorship, and collaborative learning to enhance staff skills and alignment with goals.

Employee Well-Being Support

EFAP provides resources to help staff manage personal and professional challenges, promoting overall well-being.

Recognition and Workplace Culture

Acknowledging staff contributions fosters morale, engagement, and a supportive workplace culture.

Leadership Development

Succession planning ensures future leaders are prepared to guide the district effectively.

Governance

Transparent Decision-Making

Governance ensures decision-making is open, clear, and aligned with district priorities and values.

Budget Alignment and Fiscal Responsibility

Budgeting is aligned with strategic goals to effectively allocate resources supporting student learning.

Accountability and Monitoring

Structures are in place to monitor progress and evaluate achievement of goals.

Board Advocacy Role

The Board advocates for district needs at the provincial level to improve the education system.





Questions?

Who to contact if they have any questions.



Thank you

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Please fill out the survey or
send your budget concerns to
[**budget@prn.bc.ca**](mailto:budget@prn.bc.ca)