



Central Okanagan Public Schools

Superintendent of Schools'

# Operating Budget Proposal Report for 2026/2027



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# 2026/2027 Operating Budget Development Principles and Process

Each year, in accordance with the *School Act*, the District is responsible for creating a budget plan for the upcoming school year. This plan is the culmination of a process involving presentations, input gathering sessions, discussions, and feedback. The goal is to develop a proposal that balances the funding that is available with the expenses that are required to provide a quality educational experience for all students.

The Budget Development Process is based on the idea that the initial allocation of resources to schools and departments is appropriate for helping them accomplish their objectives. The budget is not re-built from a 'zero base' each year as much of the District's costs are fixed, and educational programs are complex and affect multiple schools and/or departments. An analysis of this magnitude is unlikely to highlight potential reductions that are not already obvious. This process also requires an extremely tight timeline as Ministry of Education and Child Care funding announcements are made approximately six weeks prior to the District's deadline for establishing staffing levels.

The District performs several processes on an ongoing basis to ensure that the base allocations are appropriate. These include:

- Review historical spending in the allocated budget areas to ensure budgets are adequate but not excessive.
- Distribute discretionary funds to schools, enabling them to utilize these resources through collaborative and guided discussions to support their school learning priorities and to support decisions regarding educational staffing levels as well as resource allocation.
- Compare spending to comparative sized districts as well as to provincial averages.

This report focuses on the District's proposed operating budget for the 2026/2027 school year and does not include an analysis of the special purpose or capital funds components of the District's total budget. Information pertaining to the District's special purpose and capital funds can be found on the District's website (Click [HERE](#)).

In addition to the Board of Education's 2021-2026 Strategic Plan, Vision, Purpose and Cultural Values, the District will also consider the District's Overarching Goal, using both the District Budget Development Principles and guided school-based budget decisions model as outlined below.

## Board of Education District Budget Development Principles

- Students' learning needs come first when making budget decisions.
- Every budget allocation will be aligned to meet the District's Vision, Purpose, Cultural Values and Overarching Goal.
- Consideration must also be given to the learning priorities established at schools.
- The District will obtain the most effective results for the dollars spent.
- The Board of Education must meet legal requirements; therefore, the budget will be balanced, and all statutory requirements will be met.

## Student Centered Budget Proposal and Consultation Process

The Superintendent of Schools' Operating Budget Proposal Report for 2026/2027, as outlined in this report are made in consultation with various partner groups in consideration of the following:

- School Community Student Learning Plan priorities and District goals.
- Discussions with School Administration, Assistant Superintendents, Human Resources, Senior Management and Finance.
- Consultation with partner groups, parents, and students.

The Superintendent of Schools' Operating Budget Proposal Report for 2026/2027 is based on feedback gathered via an online survey, discussions during committee meetings, and additional formal administrative sessions with various partner groups:

- Trustees
- Senior staff (Admin Council)
- Principals and Vice-Principals (COPVPA)
- Central Okanagan School Business Officials (COSBO) exempt staff
- Indigenous Education Council
- Canadian Union of Public Employees Local 3523 (CUPE)
- Central Okanagan Parent Advisory Council (COPAC)
- Central Okanagan Teachers' Association (COTA)
- Parents and the community

## Community Engagement Timeline

The following table outlines the District's budget development engagement process and lists the opportunities for input:

Date	Description
February 2, 2026	Public presentation to provide information on the 2026/2027 Annual Budget Presentation to COPAC, Principals, Vice-Principals and COSBO (Exempt) Staff
February 11, 2026	Public Finance and Planning Committee Meeting (partner group input invited)
March 12, 2026	Ministry of Education and Child Care District Funding Announcement
April 15, 2026	Public Finance and Planning Committee Meeting (Information) <ul style="list-style-type: none"> <li>• Central Okanagan Public Schools Superintendent of Schools' Budget Proposal Report for 2026/2027</li> </ul>
April 29, 2026	Public Finance and Planning Committee Meeting (Action) <ul style="list-style-type: none"> <li>• Central Okanagan Public Schools Superintendent of Schools' Budget Recommendations Report for 2026/2027</li> </ul>
May 20, 2026	Public Board Meeting <ul style="list-style-type: none"> <li>• Tentative 2026/2027 Annual Budget Bylaw set</li> </ul>
June 17, 2026	Public Finance and Planning Committee Meeting (Action) <ul style="list-style-type: none"> <li>• 2026/2027 Annual Budget Bylaw review</li> </ul>
June 24, 2026	Public Board Meeting <ul style="list-style-type: none"> <li>• 2026/2027 Annual Budget Bylaw approval</li> </ul>
June 30, 2026	2026/2027 Annual Budget due to the Ministry of Education and Child Care

# Community Engagement Budget Survey Analysis and Responses

## Summary of Responses

The responses highlight a diverse range of priorities for the 2026/2027 Annual Budget, emphasizing the need for increased support for inclusive education, mental health services, and Certified Education Assistants (CEAs). Many respondents stress the importance of maintaining and expanding music, arts, and extracurricular programs, as well as improving nutritional and lunch programs. There is a call for smaller class sizes, enhanced support for diverse learners, and more resources for core subjects such as Math and English. Additionally, respondents advocate for better transportation services, equitable staff compensation, and a focus on social-emotional learning and inclusion.

Based on the 2026/2027 Budget survey responses, the following significant themes emerged:

### Survey Response Theme: Increase Inclusive Support in Classrooms

Similar to the previous year, respondents identify a critical need for increased classroom support to meet the needs of all learners. This includes additional Certified Education Assistants (CEAs), Inclusion Teachers and other specialized teaching support, to effectively serve an increasingly diverse student population.

#### Implications for Proposals for the 2026/2027 Operating Budget

The District remains dedicated to meeting the learning needs of every student and supports the advocacy for additional resources to meet the growing diversity, complexity, and needs of students. For the 2026/2027 Annual Budget, the District plans to strategically allocate Classroom Enhancement Funds to add several inclusion teaching positions. These roles will be assigned to schools based on student needs, ensuring resources are directed where they are most impactful and aligned with the District's commitment to inclusive, responsive learning environments.

CEAs contribute significantly to supporting inclusive learning environments and ensuring all students have equitable access to education. Their work is vital to student success, especially for those with diverse learning needs who benefit from additional, individualized support. Recognizing the growing complexity of student needs, additional CEA positions have been added to the 2026/2027 Annual Budget.

### Survey Response Theme: Reduce Classroom Size

Throughout the budget survey, participants indicated the importance of smaller, more balanced classes that better reflect student needs. Respondents highlighted the need for improved classroom ratios and thoughtful class composition to support effective instruction and positive learning environments.

#### Implications for Proposals for the 2026/2027 Operating Budget

The District is committed to identifying effective methods for improving class size and composition while efficiently managing staffing allocations and optimizing available resources available.

In the recently ratified collective agreement between the BC Public School Employers' Association (BCPSEA) and BC Teachers' Federation (BCTF), staff to student ratios for counselling, learning assistant and resource teaching staff will improve over the next four years. These improvements will provide increased support in schools to benefit all learners.

Additionally, the Ministry of Education and Child Care established a special purpose fund, Classroom Enhancement Fund (CEF) in the 2017/2018 school year to comply with a Supreme Court decision. The purpose of this fund was to support school districts with implementing the restored class size and composition limits. CEF funds provides additional teaching staff to manage capacity challenges and classroom complexities in schools. Currently the District has 317 full time teachers funded by the CEF to support learners.

## **Survey Response Theme: Increase in Student Mental Health Support in Schools**

Budget survey responses emphasized the need for enhanced student mental health support in schools, including the addition of counsellors and other specialists to address the increasingly complex needs of students. Participants also focused on safer, more equitable learning environments through stronger anti-bullying and accountability and responses.

### **Implications for Proposals for the 2026/2027 Operating Budget**

As outlined above, the recently ratified collective agreement between the BC Public School Employers' Association (BCPSEA) and BC Teachers' Federation (BCTF) will improve the staff to student ratios for counselling, learning assistant and resource teaching staff over the next four years.

Additionally, the District is required to maintain a total counselling ratio in accordance with the COTA Collective Agreement. Recognizing the significance of counselling services within schools, the District consistently exceeds this ratio. The proposal continues to invest in mental health support in school and partners with community services to support families.

The District's Healthy, Safe and Inclusive School Framework aims to build learning environments that are inclusive, equitable, and culturally safe. It emphasizes the District's commitment to human rights and targets the elimination of systemic barriers through policies, administration, oversight, evaluation, and alignment with the Province's K-12 Anti-Racism Action Plan.

# Board of Education and Superintendent of Schools' Operating Budget Priorities for the 2026/2027 School Year

The Board of Education's Budget Development Principles, in conjunction with the Board of Education's 2021-2026 Strategic Plan and the Superintendent of Schools' Professional Goals and Objectives for 2025/2026, guide the operational planning of the District budget. For 2026/2027, budget priorities continue to be assessed and evaluated using the Board of Education's 2021-2026 Strategic Plan and the four strategic directions: Equity and Excellence in Learning, Transformative Leadership, Family and Community Engagement, and System Wellbeing. The Superintendent of Schools' Goals and Objectives provide further operational direction for aligning District work and resource decisions with these priorities.

## Equity and Excellence in Learning

The District will continue to prioritize investments that support inclusive learning environments, student agency, improved literacy and numeracy outcomes, Truth and Reconciliation, and culturally responsive practices. The Superintendent of Schools' Goals related to learner-centered design and student agency, reducing achievement gaps for Indigenous learners, children and youth in care, and students with diverse abilities, and expanding experiential and dual credit pathways, are aligned with the Board of Education's commitment to ensuring each learner has access to meaningful and responsive learning opportunities. In this context, the Superintendent of Schools' Operating Budget Proposal Report for 2026/2027 continues to prioritize classroom and school-based support, inclusive practices, early learning, and pathways that support students to graduate with dignity, purpose and options.

## Transformative Leadership

The District will continue to align organizational structures, governance practices, and service delivery with strategic priorities and identified student needs. The Superintendent of Schools' goals related to evidence-informed governance, organizational redesign, relational trust, and strategic plan renewal support the Board of Education's commitment to collaborative leadership, continuous improvement, and the effective use of evidence and research to guide decisions. The Superintendent of Schools' Operating Budget Proposal Report for 2026/2027 reflects this direction through a continued focus on service responsiveness, coherent planning, and the alignment of staffing and operational decisions with District priorities and fiscal realities.

## Family and Community Engagement

The District will continue to strengthen authentic, two-way engagement with families, Indigenous rightsholders, partner groups, and the broader community. The Superintendent of Schools's goals related to family engagement, public assurance, and the refresh of the Board of Education's 2021-2026 Strategic Plan are aligned with the Board of Education's commitment to meaningful consultation and transparent communication. The development of the Superintendent of Schools' Operating Budget Proposal Report for 2026/2027 has reflected this commitment through consultation with trustees, partner groups, parents, and the community, and through an emphasis on aligning budget decisions with identified priorities and stakeholder input.

## System Wellbeing

The District will continue to advance sustainable practices that support learners and staff while maintaining financial stability and operational effectiveness. The Superintendent of Schools' Goals related to employee well-being, financial sustainability, infrastructure planning, and effective use of district resources are particularly important in

the current fiscal context. As outlined in this report, the District is facing continued student enrolment decline, no increase to per pupil operating rates, and significant inflationary and contractual cost pressures, resulting in an anticipated net \$4.2 million budget shortfall for the 2026/2027 Annual Budget. Accordingly, the Superintendent of Schools' Operating Budget Proposal Report for 2026/2027 is intended to protect high-impact learning support as much as possible, maintain essential services, and support prudent, balanced, and sustainable budget decision-making.

## Healthy, Safe and Inclusive Learning Environments

The Board of Education's Healthy, Safe and Inclusive Schools Framework remains an important priority for 2026/2027 and will require continued strategic investment in student health, safety and wellbeing. This work is aligned with the Board of Education's 2021-2026 Strategic Plan and with the Superintendent of Schools' Professional Goals related to anti-racism, belonging, safety, and wellbeing.

The budget survey feedback highlighted the need for enhanced student mental health support in schools, including counselling and specialized services, as well as stronger responses to bullying and student safety concerns. The District currently exceeds the counselling ratio required under the Central Okanagan Teachers' Association (COTA) Collective Agreement, continues to invest in mental health clinician support in schools and partners with community services to support families.

The Healthy, Safe and Inclusive Schools Framework is intended to build learning environments that are inclusive, equitable and culturally safe. It reflects the District's commitment to human rights and to the elimination of systemic barriers through policy, administrative practice, oversight, evaluation, and alignment with the Province's K-12 Anti-Racism Action Plan. This work is also aligned with the Superintendent of Schools' Goal to embed Truth and Reconciliation and anti-racism across District practices so that every learner experiences belonging and safety.

Accordingly, the Superintendent of Schools' Operating Budget Proposal Report for 2026/2027 continues to recognize the importance of investments in student mental health, anti-racism strategy implementation, and safer schools. These investments support the creation of healthy, safe and inclusive learning and working environments and remain important to student success and wellbeing across the District.

Overall, the Board of Education's priorities for 2026/2027 remain focused on supporting student success, maintaining effective and inclusive learning environments, strengthening public confidence, and ensuring responsible stewardship of public resources. The Superintendent of Schools' Professional Goals and Objectives provide an important leadership framework for this work and support the intent of the Superintendent of Schools' Operating Budget Proposal Report for 2026/2027 to align District resources with the Board of Education's 2021-2026 Strategic Plan while responding to current financial pressures in a manner that is educationally responsible, operationally sound, and fiscally sustainable.

# District Financial Overview and Highlights

The District Financial Overview and Highlights section provides a comprehensive look at how the experiences and outcomes of the 2025/2026 Operating Budget directly informs the development of the proposed 2026/2027 Operating Budget. In 2025/2026, the District faced a significant decline in student enrolment and associated funding, leading to difficult decisions regarding staffing, resource allocation, and operational efficiencies. These fiscal realities, including ongoing inflationary pressures and contractual cost increases, continue to shape the outlook for 2026/2027, with the proposed budget focusing on maintaining essential services, supporting high-impact learning environments, and ensuring prudent financial stewardship amid an anticipated budget shortfall. The connection between these two budget cycles underscores the District's commitment to aligning resources with strategic priorities while responding flexibly and responsibly to changing fiscal conditions.

## 2025/2026 Operating Budget Outcomes and Impact on Educational Programs and Services

At the October 15, 2025, Public Board meeting, it was reported that the District experienced its first decline in student enrolment in a decade. As of September 30, 2025, there was a net reduction of 160 FTE in student enrolment. Furthermore, the projected student enrolment of 150 FTE for the 2025/2026 Annual Budget was not achieved. Combined, these factors resulted in an overall decrease of 310 FTE and a \$2.8 million reduction in Operating grant funding. Nevertheless, other changes to student enrolment FTE contributed to a net increase of \$725,000 in Operating funding. Overall, the District's Operating grant funding decreased by \$2 million, which was reflected in the 2025/2026 Amended Budget.

The following measures were taken to balance the budget and address this shortfall:

- A decrease in student enrolment led to a reduction in teaching staff at certain schools.
- Unfilled positions were left vacant to avoid direct impact on existing positions.
- Secondary schools identified efficiencies in their student timetables.
- Where appropriate, use of the Classroom Enhancement Fund (CEF) to address classroom composition.
- A portion of the 2024/2025 unrestricted surplus was allocated to balance the 2025/2026 Amended Budget.

The decline in student enrolment during the 2025/2026 school year—marked by a net reduction of 310 FTE and a \$2 million decrease in Operating grant funding, significantly impacted the District's capacity to maintain high quality educational programming and services. To address the resulting budget shortfall, the District implemented several measures, including reducing teaching staff in response to lower enrolment, leaving vacant positions unfilled, streamlining secondary school timetables for greater efficiency, utilizing the Classroom Enhancement Fund where appropriate, and allocating a portion of the 2024/2025 unrestricted surplus to balance the 2025/2026 Amended Budget. While these actions helped mitigate immediate financial pressures, they also underscore the challenges the District will face in sustaining essential services and high-impact learning supports in the future. The District's ability to continue providing high quality education is increasingly constrained by ongoing enrolment decline and funding reductions, necessitating careful resource management and ongoing adjustments to preserve core services for students.

## 2026/2027 Operating Budget Funding Challenges, Assumptions and Financial Outlook

The Ministry of Education and Child Care recently announced that the per pupil operating grant for the 2026/2027 school year will remain unchanged from the previous year (\$9,015 per pupil). The Ministry of Education and Child Care Operating Grant tables (*Appendix D*) currently do not include negotiated wage increases because of the BCTF collective agreement ratification. Since these negotiated increases are expected to be fully funded, District staff will revise the 2026/2027 Annual Budget once the Ministry of Education and Child Care releases the necessary funding to each district.

The District projects an ongoing decline of 375 student full-time equivalents (FTE) for the upcoming year, which is anticipated to further exacerbate the District's overall budgetary challenges. A net budget shortfall of \$4.2 million is forecasted for the 2026/2027 Annual Budget.

### Ongoing Year-Over-Year Budget Pressures

School districts across British Columbia continue to face significant financial challenges due to persistent year-over-year cost pressures that are not accounted for within the Ministry of Education and Child Care's per pupil funding model. These unfunded expenses—ranging from inflation and legislative requirements to staffing and program costs—compound annually and undermine the District's ability to maintain a balanced operating budget. As a result, these pressures contribute to an ongoing structural deficit, making it increasingly difficult for school districts to sustain essential services and respond effectively to student needs.

With the per pupil operating grant set to remain unchanged for 2026/2027 school year, the District will need to continue to absorb the full impact of ongoing inflation, operational cost pressures, and tariffs in the coming year.

While the District will plan for efficient staffing to respond to student enrolment decline, capacity pressures, and rising costs, ongoing cost pressures continue to erode per-pupil funding for operational expenses as described in the list below:

1. Ongoing inflationary cost increases.
2. Teacher incremental grid costs not included in per pupil funding.
3. Increasing cost of teaching and support staff replacement costs for illness and leaves.
4. Dual Track French Immersion Program costs
5. Unfunded legislative requirements (i.e. 5 paid sick days for TTOC and casual CUPE staff per Employer Standards Act, installation of AEDs in schools, updated asbestos reports for all locations per WorkSafeBC).
6. Teachers teaching on call (TTOC) grid rate increases.
7. Benefit cost increases, particularly those that were a direct result of Collective Agreement bargaining (extended health and dental).
8. Other services and supplies (software licensing, utilities, insurance).

Due to ongoing unfunded cost pressures, the District's operating budget now allocates 88% of expenditures to employee wages and benefits, leaving only 12% for operational expenses. This trend necessitates reductions in services and balancing the budget through staffing adjustments.

### Understanding the Scope of Inflationary Cost Pressures

To better understand the year-over-year impact of inflationary cost pressures, the following information is the 5-year accumulated inflationary cost pressures the District is experiencing.

5 Year Inflationary Cost Pressure Analysis (2023 - 2027)				
MOE Per Pupil Funding Increase	Collective Agreement Costs	Net Per Pupil Change	Accumulated Inflation Costs	Net Inflationary Cost Pressure to District
A	B	C = A - B	D	C - D
16.86%	17.00%	-0.14%	12.65%	-12.79%

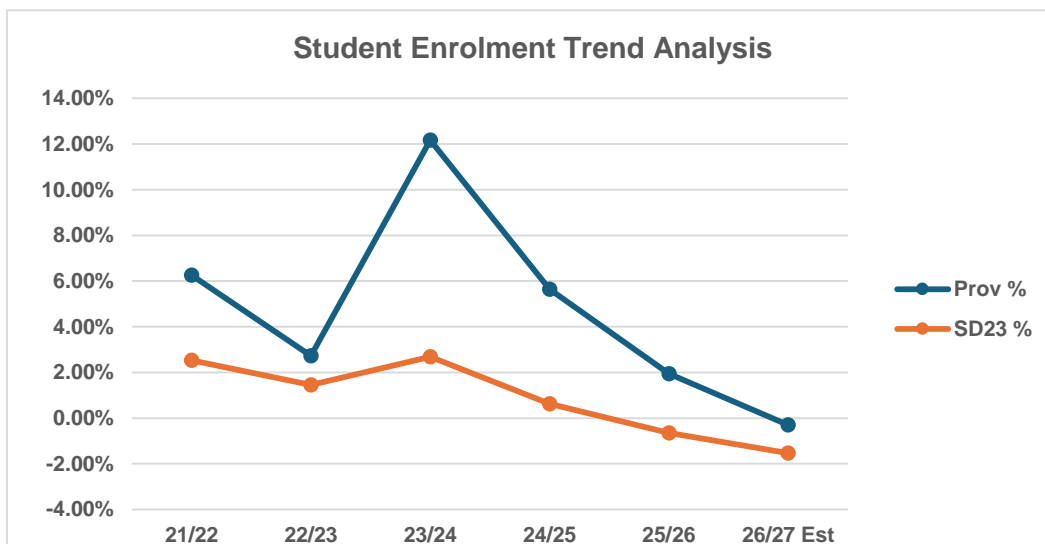
This analysis indicates that the Ministry of Education and Child Care per pupil funding is insufficient to support districts with significant year-

over-year compounding inflationary cost pressures. To address escalating costs, the District must continue to adjust and/or reduce operating budgets while maintaining financial stability. Due to the significant funding shortfall expected next year, it is anticipated that services for the upcoming school year will be affected to balance the budget.

### Impact of Declining Student Enrolment Trends

Districts are funded through a per pupil funding model that is tied to the annual Provincial Budget. Together, economic conditions and fluctuations in student enrolment directly impact district's Operating grant funding and the ability for districts to sustain high quality educational services.

Student enrolment in public education has fluctuated over the past five years, with rapid growth in 2023/2024 followed by a steady decline across the province, as shown in the graph below. The rapid growth was driven largely by overall population increases followed by migration trends across the province.



Like the

Province, District

experienced an enrolment decline in 2025/2026 for the first time in a decade. In the current year, student enrolment declined by 160 FTE and the expected decline next year is 375 FTE. In response, the District must carefully manage its resources to maintain high-quality programs despite ongoing inflationary costs and increased needs next year.

## Dual Track French Immersion Enrolment Trends and Program Costs

The Board of Education recognizes the importance of the Dual Track French Immersion Program and the value it brings to students, families, communities and partner groups. Over recent years, the Board of Education has expanded the program to additional schools, and projections indicate a modest increase in overall French Immersion enrolment for the 2026/2027 school year. However, several schools are expected to have low French Immersion enrolment, which will not generate sufficient funding to fully cover staffing costs. As a result, the District is facing increased financial pressure to subsidize these schools, creating a significant cost challenge in the District's Operating Budget.

Given the ongoing financial pressures and the need to maintain a balanced budget, the Board of Education, together with its partner groups, will need to thoughtfully review the current configuration of the Dual Track French Immersion Program during the 2026/2027 school year. This review will be approached with sensitivity to the program's significance and the interests of all stakeholders. The goal is to ensure that the French Immersion Program remains sustainable and that enrolment levels can support the cost of delivery, thereby avoiding ongoing budgetary challenges for the District. The Board of Education is committed to engaging with the community and partner groups to explore solutions that preserve the integrity and accessibility of French Immersion while addressing fiscal realities.

## Increasing Costs of Student Transportation

Operating the largest school bus fleet in the Province presents ongoing cost pressures for the District each year. Rising expenses for staffing, fuel and maintenance continue to place significant pressure on the Transportation budget. Despite these challenges, the District's transportation system remains a vital service, ensuring that students can travel to and from school safely each day. The Board of Education acknowledges the critical need for this service and is committed to continuously exploring ways to optimize transportation fees, with a focus on maintaining affordability for families and addressing growing operational costs.

To help offset these expenses, the Ministry of Education and Child Care provides \$600,000 annually to support transportation. However, the total transportation operating budget for the 2026/2027 school year is approximately \$6.9M, with student transportation fees contributing approximately \$2.5M. The remaining budget of \$3.8M, is covered by the per pupil-funded Operating Grant, which adds further strain to the District's financial resources and the ability to provide additional support in classrooms.

## Funding for Wage and Benefit Increases

While the BC Public Sector Employers' Council (PSEC) has indicated that the cost increases for negotiated settlements will be fully funded over the term of the new collective agreements, they have not indicated if a wage or grid increases for exempt staff, Principals and Vice-Principals will be funded for 2026/2027 school year. As a contingency, the 2026/2027 Annual Budget proposal includes an estimation of the costs to fund a similar increase of 3% for wage and benefit increases for exempt, Principals or Vice-Principals, if PSEC does not provide funding.

## Responding to On-Going Cost Pressures and Strategies to Balance the Budget

- The District will continue to efficiently staff schools while addressing changes to enrolment, capacity challenges, classroom diversity and increased complexity in schools and meeting the Collective Agreement.
- Adjust teaching levels in schools to align with student enrolment. As enrolment changes, teaching levels will increase or decrease, year-over-year. With the expected student enrolment decline, the District expects a decline in teaching staff.
- Address complexity in classrooms by requesting additional funding from the Classroom Enhancement Fund (CEF).
- Review the effectiveness and reduce discretionary budgets where possible, while ensuring fiduciary responsibilities are met.

While exploring options to achieve a balanced budget in a challenging financial environment, it is important to note that 88% of the District's Operating budget is allocated to salaries and benefits costs. Staff salaries are primarily the result of negotiations between the province and the professional associations/unions, representing the various employee groups.

The District will continue to prioritize safe and engaging learning environments for students and provide classroom support that addresses the increasing complexity and diversity of our learners.

# Proposed Adjustments to the 2026/2027 Operating Budget

This section outlines proposed budget adjustments, grouped by employee category, function, and service. **Appendix A** details these financial changes included in the proposed 2026/2027 Annual Budget.

## Proposed Budget Adjustments for Teacher Services and Educational Programs

With the student enrolment decline expected for the 2026/2027 school year, the District will continue to efficiently staff schools while addressing changes to enrolment, capacity challenges, classroom diversity, increased complexity in schools and meeting the Collective Agreement. Where there is significant complexity in classrooms, non-enrolling Classroom Enhancement Fund FTE will be added.

The following teaching staffing allocation adjustments have been added to the proposed 2026/2027 Annual Budget:

### Proposed Additions to Teacher Staffing Allocations

- Teacher incremental grid costs have been estimated and included in the budget.
- 2.1 FTE Teaching staff have been added to support the District's Healthy, Safe and Inclusive Schools Framework and to continue to support the partnership with the Child Advocacy Centre.

### Proposed Reductions to Teacher Staffing Allocations

- 15.2 FTE reduction in teacher staffing allocations in schools due to 375 FTE BC resident student enrolment decline.
- 1.8571 FTE reduction in ELL teaching staff in schools due to a 101 FTE ELL (English Language Learners) student enrolment decline.
- 0.7857 FTE reduction in International Education funded teaching staff in secondary schools due to a 44 FTE student enrolment decline in the International Education program.
- 2.0 FTE reduction in the Indigenous teaching staff per the Indigenous Education Council's budget process. (Note: There are no budgetary implications of this reduction to the District's operating budget as these positions are funded by the Indigenous targeted supplemental funding.)
- 3.0 FTE reduction to eSchool23 teacher staffing to reduce program operating costs.
- 1.0 FTE reduction to Career Programs teacher staffing to reduce operating budget costs.
- 1.0 FTE reduction to the District Innovation Learning Teacher Consultant Team to reduce operating budget costs.

## Optimizing Secondary School Timetable Efficiencies to Address Small Class Size and Program Options

The District continues to collaborate with secondary administration to enhance scheduling efficiencies while maintaining a diverse selection of course options for students. These scheduling efficiencies will further optimize teacher staffing allocations and help alleviate the anticipated budget pressures for next year.

## Proposed Budget Adjustments for Operations and Support Staff Services

With the anticipated growth of students with diverse and complex learning needs, additional clerical, operations and transportation needs etc., the District anticipates a net increase to the support staff FTE for the 2026/2027 Annual Budget as outlined below.

## Proposed Additions to Support Staff Allocations

- 23.5714 FTE for CEA's has been added to the 2026/2027 Annual Budget to respond to the need for an increase in support services for students with diverse and complex learning needs.
- 1.0 FTE head secretary, starting in January 2027, has been added to the budget to prepare for the opening of École George Pringle Secondary.
- 3.0 FTE clerical support has been allocated to assist the senior leadership team, as District priorities have shifted.
- 1.0 FTE payroll clerk is required to help manage the growing complexity and workload faced by the payroll team.
- 2.0 FTE custodial staff have been allocated to continue to maintain safe, clean and reliable learning environments, including the addition of modulars and prefabricated additions.
- 1.0 FTE HVAC technician position has been added to support school maintenance.
- 1.0 FTE bus route has been added to meet the ongoing demand for student transportation
- 1.0 FTE mechanic is required to support the ongoing safety and maintenance of the District's bus fleet.

## Proposed Reductions to Support Staff Allocations

- 5.7143 FTE CEA staffing reduction to the District Learning Disability Intervention (LDI) program. Program services for students with learning disabilities will continue to be provided by teaching staff.
- 1.4 FTE reduction in the Indigenous advocate and clerical staff per the Indigenous Education Council's budget process. (Note: There are no budgetary implications of this reduction to the District's operating budget as these positions are funded by the Indigenous targeted supplemental funding).
- 2.3571 FTE reduction in clerical positions to offset budget pressures and achieve efficiencies.
- Elimination of several 2025/2026 unfilled support staff vacancies.

## Proposed Budget Adjustments for School and District Administrative Services

As enrolment adjusts, District and school administrative allocations will be reviewed. Where necessary, adjustments will be made. As enrolment and school staffing finalizes, these recommendations will be reflected in the Superintendent of Schools' Budget Recommendations Report for 2026/2027 that will be presented at the April 29, 2026, Public Finance and Planning Committee meeting.

## Proposed Additions to District and School Administration Staffing Allocations

- 1.0 FTE Principal, starting in January 2027, has been added to the budget to prepare for the opening of École George Pringle Secondary.
- 2 Vice-Principals (0.2 FTE Admin, 0.8 FTE Teaching) will be added to two elementary schools within the District. This will support student diversity, strengthen instructional leadership and support the day-to-day operations. To help offset some of the additional costs, each Vice-Principal will be given part-time teaching assignments.
- To maintain support for student transitions, the District must allocate budget resources to cover the cost of the District Principal – Transitions position. Previously this role was funded through special purpose funds, which are no longer available.
- Over the past three years, the Ministry of Education and Child Care provided funding for grid increases for exempt staff, Principals and Vice-Principals. However, it remains uncertain whether this support will

continue in the upcoming school year. As a precautionary measure, the budget includes provisions to align exempt, Principal and Vice-Principal grid increases with the BCTF negotiated 3% increase.

## Proposed Reductions to District and School Administrative Staffing Allocations

- Reduction of school administrative time based on declining student enrollment.
- 1.0 FTE reduction of a Vice-Principal.
- 1.0 FTE elimination of the Executive Assistant to the Deputy Superintendent.

## Summary – Superintendent of Schools' Operating Budget Proposal Report for 2026/2027

In conclusion, the Ministry of Education and Child Care Operating Grant remains the same as last year and does not address increasing cost pressures described in this report. As a result, the District anticipates a net \$4.2M budget pressure for the 2026/2027 Annual Budget. As summarized above, to meet this anticipated \$4.2M budget pressure and balance the 2026/2027 Annual Budget, the District will:

- Continue to efficiently staff schools while addressing changes to enrolment, capacity challenges, classroom diversity and increased complexity in schools and meeting the Collective Agreement.
- Adjust teaching levels in schools to align with student enrolment. As enrolment changes, teaching levels will increase or decrease, year-over-year. With the expected student enrolment decline, the District expects a decline in teaching staff.
- Address complexity in classrooms by requesting additional funding from the Classroom Enhancement Fund (CEF).
- As District priorities and workload demands shifted, several positions were added to clerical, payroll and facilities. The budget was also revised to include additional CEA positions to address students with diverse and complex learning needs.
- Review the effectiveness and reduce discretionary budgets where possible, while ensuring fiduciary responsibilities are met.

The District has a history of prudent financial planning and stable financial health. This stable financial health will contribute to sound financial management, planning and governance. As the District forecasts for the 2026/2027 Annual Budget, we expect the District Budget Development Principles, the fiscal oversight of the Board of Education, and the conservative forecasting of operating budgets, to continue.

# APPENDIX A: Overview of the Projected 2026/2027 Annual Operating Budget

An overview of the projected 2026/2027 Annual Budget is listed below and begins with the 2025/2026 Amended Budget for comparison. The District is anticipating \$4.2 million in budget pressures for the 2026/2027 school year. The senior team holds several meetings to work together and discuss ways to achieve a balanced Annual Budget for 2026/2027.

These considerations are listed in the table below (2026/2027 Budget Adjustments column) and in more detail in *Appendix C*. These considerations will form part of the Superintendent of Schools' Budget Recommendations Report for 2026/2027 that will be presented at the April 29, 2026, Public Finance and Planning Committee meeting.

REVENUE	Amended 2025/2026	Adjust for Carryforwards	Net Amended Bylaw 2025/2026	Required Changes	2026/2027 Subtotal Annual Budget	2026/2027 Budget Adjustments	2026/2027 Projected Annual Budget
<b>OPERATING GRANTS</b>							
- Operating Grants	290,650,795		290,650,795	(1,512,491)	289,138,304		289,138,304
- Other Ministry Grants	2,412,412		2,412,412	0	2,412,412		2,412,412
- Federal Grants	1,437,595		1,437,595	(39,723)	1,397,872		1,397,872
- International Education	6,640,000		6,640,000	(427,300)	6,212,700		6,212,700
- Other Revenue	8,044,230		8,044,230	(45,500)	7,998,730		7,998,730
<b>OPERATING SURPLUS CARRY FORWARD</b>	2,412,007	1,139,382	3,551,389	0	3,551,389		3,551,389
<b>SPECIAL PURPOSE GRANTS</b>							
- Special Purpose Grants	47,157,712		47,157,712	(232,483)	46,925,229		46,925,229
- Other Revenue	9,000,000		9,000,000	0	9,000,000		9,000,000
<b>SPECIAL PURPOSE CARRY FORWARD</b>	1,400,061		1,400,061	(840,195)	559,866		559,866
<b>CAPITAL GRANTS</b>	16,868,188		16,868,188	19,905	16,888,093		16,888,093
<b>CAPITAL CARRY FORWARD</b>	0		0	0	0		0
<b>Total Revenue</b>	<b>\$ 386,023,000</b>	<b>\$ 1,139,382</b>	<b>\$ 387,162,382</b>	<b>\$ (3,077,787)</b>	<b>\$ 384,084,595</b>	<b>\$ -</b>	<b>\$ 384,084,595</b>
EXPENSES	Amended 2025/2026	Adjust for Carryforwards	Net Amended Bylaw 2025/2026	Required Changes	2026/2027 Subtotal Annual Budget	2026/2027 Budget Adjustments	2026/2027 Projected Annual Budget
<b>STAFFING &amp; BENEFITS</b>							
- Teachers	159,484,688	(24,655)	159,460,033	717,311	160,177,344	(2,280,491)	157,896,853
- Principals and Vice-Principals	16,738,940		16,738,940	987,367	17,726,307	(145,622)	17,580,684
- Educational Assistants	28,310,081	(213,563)	28,096,518	1,128,627	29,225,146	(249,091)	28,976,054
- Support Staff	29,076,399	(112,308)	28,964,091	657,841	29,621,932	(495,603)	29,126,329
- Other Professionals	4,663,840		4,663,840	267,370	4,931,210		4,931,210
- Substitutes	11,753,750	(40,747)	11,713,003	(211,342)	11,501,661	(126,730)	11,374,932
- Employee Benefits	67,304,541	(114,812)	67,189,729	3,374,693	70,564,422	(892,996)	69,671,426
<b>SERVICES &amp; SUPPLIES</b>	43,342,224	201,205	43,543,429	(3,486,390)	40,057,039		40,057,039
<b>CAPITAL</b>	16,868,188	(145,422)	16,722,766	0	16,722,766		16,722,766
<b>OTHER CAPITAL</b>	8,480,349		8,480,349	(733,047)	7,747,302		7,747,302
<b>Total Expenses</b>	<b>\$ 386,023,000</b>	<b>\$ (450,302)</b>	<b>\$ 385,572,698</b>	<b>\$ 2,702,430</b>	<b>\$ 388,275,129</b>	<b>\$ (4,190,534)</b>	<b>\$ 384,084,595</b>
<b>Net Budget</b>	<b>\$ -</b>	<b>\$ 1,589,684</b>	<b>\$ 1,589,684</b>	<b>\$ (5,780,218)</b>	<b>\$ (4,190,534)</b>	<b>\$ 4,190,534</b>	<b>\$ 0</b>

Staffing (FTE)	Amended 2025/2026	Adjust for Carryforwards	Net Amended Bylaw 2025/2026	Required Changes	2026/2027 Subtotal Annual Budget	2026/2027 Budget Adjustments	2026/2027 Projected Annual Budget
Teachers	1,610.3872	(0.1767)	1,610.2105	(19.5428)	1,590.6677	(15.0000)	1,575.6677
Principals and Vice-Principals	108.7500		108.7500	2.7500	111.5000	(1.0000)	110.5000
Other Professionals	45.0000		45.0000	0.0000	45.0000		45.0000
Support Staff (CUPE)	1,159.0881	(2.0519)	1,157.0362	26.9004	1,183.9366	(11.0714)	1,172.8652
<b>Total FTE</b>	<b>2,923.2253</b>	<b>(2.2286)</b>	<b>2,920.9967</b>	<b>10.1076</b>	<b>2,931.1043</b>	<b>(27.0714)</b>	<b>2,904.0329</b>

## APPENDIX B: 2026/2027 Proposed Budget Adjustments

The following summary provides the proposed adjustments to the budget in response to net change. These are included in the proposed 2026/2027 Annual Budget. These items are included in *Appendix A* above (Required Changes column).

Description	FTE	Net Funding Change	Wage & Benefits	Resources	Capital	Other	Total
<b>FUNDING</b>							
<u>Funding (Net Change)</u>							
<b>TOTAL NET DECLINE IN FUNDING</b>		<b>1,620,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,620,115</b>
<b>EXPENSES</b>							
<u>Teaching Staff (Net Change)</u>							
- Teacher Incremental Grid Costs	0.0000	0	1,530,000	0	0	0	1,530,000
- Net Reduction due to Student Enrolment Decline	(17.8428)	0	(2,364,685)	0	0	0	(2,364,685)
- Net Other Teach Change	(1.7000)	0	47,506	128,725	0	0	176,231
	<b>(19.5428)</b>	<b>0</b>	<b>(787,179)</b>	<b>128,725</b>	<b>0</b>	<b>0</b>	<b>(658,454)</b>
<u>School Administration Staff (Net Change)</u>							
- Administrator Incremental Grid Costs	0.0000	0	685,013	0	0	0	685,013
- Net Administration Staffing Needs	2.5000	0	667,008	0	0	0	667,008
	<b>2.5000</b>	<b>0</b>	<b>1,352,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,352,021</b>
<u>COSBO Staff (Net Change)</u>							
- Excluded Staff Incremental Grid Costs	0.0000	0	266,871	0	0	0	266,871
- Other Miscellaneous Expenses	0.0000	0	35,161	0	0	0	35,161
	<b>0.0000</b>	<b>0</b>	<b>302,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>302,032</b>
<u>CUPE Staff (Net Change)</u>							
- CEA Support	23.5714	0	1,328,906	0	0	0	1,328,906
- Net Clerical Change	2.1000	0	238,535	0	0	0	238,535
- Operations & Transportation Additions	5.0000	0	402,325	0	0	0	402,325
	<b>30.6714</b>	<b>0</b>	<b>1,969,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,969,766</b>
<u>Other Wage &amp; Benefit Costs</u>							
- Increase Teachers on Call Daily Rate	0.0000	0	554,015	0	0	0	554,015
- Additional Benefit Costs	(1.0000)	0	2,385,519	0	0	0	2,385,519
	<b>(1.0000)</b>	<b>0</b>	<b>2,939,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,939,534</b>
<u>Services &amp; Supplies</u>							
- Other Miscellaneous Expenses	0.0000	0	0	522,490	0	0	522,490
	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>522,490</b>	<b>0</b>	<b>0</b>	<b>522,490</b>
<u>Capital</u>							
- Net Portable Needs	0.0000	0	0	0	(1,282,500)	0	(1,282,500)
- Net Local Capital Allocation	0.0000	0	0	0	(760,000)	0	(760,000)
	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,042,500)</b>	<b>0</b>	<b>(2,042,500)</b>
<b>TOTAL CHANGE IN EXPENSES</b>	<b>12.6286</b>	<b>0</b>	<b>5,776,173</b>	<b>651,215</b>	<b>(2,042,500)</b>	<b>0</b>	<b>4,384,888</b>
<b>OTHER</b>							
<u>Other</u>							
- Net Change to Unrestricted Surplus	0.0000	0	0	0	0	(1,814,469)	(1,814,469)
<b>TOTAL CHANGE IN OTHER</b>	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,814,469)</b>	<b>(1,814,469)</b>
<b>NET SIGNIFICANT BUDGET ADJUSTMENTS</b>	<b>12.6286</b>	<b>1,620,115</b>	<b>5,776,173</b>	<b>651,215</b>	<b>(2,042,500)</b>	<b>(1,814,469)</b>	<b>4,190,535</b>

# APPENDIX C: Proposed Adjustments to Balance the 2026/2027 Budget

The following summary outlines the proposed adjustments necessary to balance the 2026/2027 Annual Budget. These items are also listed in **Appendix A** above (2026/2027 Budget Adjustments column).

Description	FTE	Wage & Benefits	Resources	Capital	Other	Total
<b>Teaching Staff (Net Change)</b>						
- District Level Teach Staffing Efficiencies	(5.0000)	(787,466)	0	0	0	(787,466)
- K-12 School Organizations Efficiencies	(10.0000)	(1,844,460)	0	0	0	(1,844,460)
	<b>(15.0000)</b>	<b>(2,631,926)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,631,926)</b>
<b>School Administration (Net Change)</b>						
- Administrator Staffing Efficiencies	(1.0000)	(221,613)	0	0	0	(221,613)
	<b>(1.0000)</b>	<b>(221,613)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(221,613)</b>
<b>CUPE Staff (Net Change)</b>						
- CEA Program Efficiencies	(5.7143)	(401,911)	0	0	0	(401,911)
- Clerical Staffing Efficiencies	(2.3571)	(168,679)	0	0	0	(168,679)
- Operational Staffing Efficiencies	(2.0000)	(250,427)	0	0	0	(250,427)
- IT Staffing Efficiencies	(1.0000)	(113,936)	0	0	0	(113,936)
	<b>(11.0714)</b>	<b>(934,953)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(934,953)</b>
<b>Other Wage &amp; Benefit Costs</b>						
- Decrease in Teacher Illness Costs Due to FTE Decline	0.0000	(102,348)	0	0	0	(102,348)
- Other Miscellaneous Expenses	0.0000	(256,695)	0	0	0	(256,695)
	<b>0.0000</b>	<b>(359,042)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(359,042)</b>
<b>Services &amp; Supplies</b>						
- Other Miscellaneous Expenses	0.0000	0	(43,000)	0	0	(43,000)
	<b>0.0000</b>	<b>0</b>	<b>(43,000)</b>	<b>0</b>	<b>0</b>	<b>(43,000)</b>
<b>Net Significant Budget Adjustments</b>	<b>(27.0714)</b>	<b>(4,147,534)</b>	<b>(43,000)</b>	<b>0</b>	<b>0</b>	<b>(4,190,534)</b>

# APPENDIX D 2026/2027: Ministry of Education and Child Care Estimated Operating Grant Summary

## Estimated Operating Grants Overview - 2026/27 School Year

## School District 23 (Central Okanagan)

September 2026 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	24,205.5625	\$9,015	\$218,213,146	
Continuing Education	0.0000	\$9,015	\$0	
Alternate Schools	280.0000	\$9,015	\$2,524,200	
Online Learning	125.0000	\$7,280	\$910,000	
Home Schooling	83	\$250	\$20,750	
Course Challenges	11	\$282	\$3,102	
<b>Total Enrolment-Based Funding (September)</b>	<b>24,610.5625</b>			<b>\$221,671,198</b>
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	-218.4375	\$4,508	\$0	
4%+ Enrolment Decline		\$6,761	\$0	
Significant Cumulative Decline (7%+)	-14.5000	\$4,508	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Inclusive Education	23	\$51,300	\$1,179,900	
Level 2 Inclusive Education	1,711	\$24,340	\$41,645,740	
Level 3 Inclusive Education	285	\$12,300	\$3,505,500	
English Language Learning	2,010	\$1,815	\$3,648,150	
Indigenous Education	3,060	\$1,790	\$5,477,400	
Adult Education	6.0000	\$5,755	\$34,530	
Equity of Opportunity Supplement			\$938,618	
<b>Supplement for Unique Student Needs</b>				<b>\$56,429,838</b>
		Funding		
Variance from Provincial Average		-\$575		
Estimated Number of Educators	1,367.587		-\$786,363	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	24,616.5625	\$180.33	\$4,439,105	
<b>Supplement for Salary Differential</b>				<b>\$3,652,742</b>
<b>Supplement for Unique Geographic Factors</b>				<b>\$8,971,165</b>
Funding Protection				\$0
Curriculum and Learning Support Fund				\$223,461
<b>September 2026 Enrolment Count, Total</b>				<b>\$290,948,404</b>

July 2026 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$260	\$0	
Summer Learning Grade 8-9	0	\$260	\$0	
Summer Learning Grade 10-12	0	\$510	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$510	\$0	
<b>Summer Learning, Total</b>				<b>\$0</b>
February 2027 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	10.0000	\$9,015	\$90,150	
Adult FTE - Continuing Education	0.0000	\$5,755	\$0	
K-Gr 9 School-Age FTE - Online Learning	1.0000	\$3,640	\$3,640	
Gr 10-12 School-Age FTE - Online Learning	50.0000	\$7,280	\$364,000	
Adult FTE - Online Learning	5.0000	\$5,755	\$28,775	
Level 1 Inclusive Education Enrolment Growth	0	\$25,650	\$0	
Level 2 Inclusive Education Enrolment Growth	20	\$12,170	\$243,400	
Level 3 Inclusive Education Enrolment Growth	0	\$6,150	\$0	
Newcomer Refugees	10.0000	\$4,508	\$45,080	
ELL Supplement - Newcomer Refugees	10	\$908	\$9,080	
<b>February 2027 Enrolment Count, Total</b>				<b>\$784,125</b>
May 2027 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	5.0000	\$9,015	\$45,075	
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	0.0000	\$7,280	\$0	
Adult FTE - Online Learning	3.0000	\$5,755	\$17,265	
<b>May 2027 Enrolment Count, Total</b>				<b>\$62,340</b>
Indigenous Education Councils				\$29,090
<b>2026/27 Full-Year Estimated Total</b>				<b>\$291,823,959</b>
Estimated 2026/27 Operating Grant from Indigenous Services Canada				\$1,399,230
Estimated 2026/27 Operating Grant from Ministry of Education and Child Care				\$290,424,729

MOE Operating Grant Overview per Above **290,424,729**  
 Decrease 175 student FTE (1,577,625)  
 Add May Online Recount 291,200  
**Agrees to Overview of Projected 2026/2027 Budget 289,138,304**