



BOARD REPORT

Title:	May 12, 2026, 2026-2027 Budget for Approval
Contact:	Lisa Vass, Secretary Treasurer
Date Submitted:	May 12, 2026
Mandate	<ul style="list-style-type: none"> • Cultivate a culture of holistic wellness • Honour and celebrate Indigenous Language and Culture for all learners • Ensure inclusive, equitable and authentic learning experiences • Foster critical understanding of local, national and global issues
Background	<p>The purpose of this report is to present the 2026–2027 Budget for Yellowknife Education District No. 1 (YK1) to the Board of Trustees for approval.</p>
	<p>The 2026–2027 Draft Operating Budget reflects total revenues of \$47.75 million and total expenses of \$48.63 million, resulting in an annual operating deficit of \$885,935. This deficit is attributed to the annual amortization of \$1.0 million.</p> <p>Please note that a total of \$50,441 was added to this budget as follows:</p> <ul style="list-style-type: none"> • Board of Trustees CSBA - \$11,000 • Indigenous Language & Education - \$39,441 and 0.20 FTE (missed in original budget) <p>Salaries and benefits continue to represent the largest single cost driver, accounting for approximately 82% of total operating</p>

expenditures, consistent with prior years and with the labour-intensive nature of public education delivery.

Revenue Highlights

- GNWT/ECE Contributions: \$37.79 million, an increase of 5% over the 2025-2026 approved budget, primarily driven by enrolment-based funding.
- Property Tax Requisition Estimate: \$9.1 million, reflecting no mill rate increase change (3.3) and growth in assessment due to the general property assessment update. Note, this was the estimate used based on the information available on April 30 to finalize the budget.
- Education Body Generated Funds: \$650 thousand, primarily investment income and modest school fees.

Expenditure Highlights

Total operation expenditures before amortization are \$47.63 million, allocated as follows:

- Administration: \$2.22 million
- School Programs: \$31.11 million
- Operations & Maintenance: \$3.75 million
- Inclusive Schooling: \$9.03 million
- Indigenous Languages & Education: \$1.53 million

Amortization of \$1.0 million brings total expenses to \$48.63 million.

Staffing and Person Years

The draft budget reflects a realignment of person years between core and supplementary funding to provide greater clarity. A net decrease of 9.77 FTEs (258.08 less 248.33) occurs primarily in Inclusive Schooling which will be funded using the anticipated supplementary funding from ECE.

Accumulated Surplus and Financial Position

At the of 2026-27, YK1 is projected to maintain a closing accumulated surplus of approximately \$10.21 million. After adjusting for tangible

	<p>capital assets, reserves, and restricted balances, the closing accumulated operating fund surplus is approximately \$257,860. The operating fund percentage is 0.6% which is far below 5% - 7% GNWT Operating Surplus policy. An annual operating fund surplus acts as a financial safety cushion. It helps the district handle normal ups and downs during the year without having to make sudden changes. Strong financial oversight becomes especially important. The district will need to closely monitor staffing, substitutes, and expenditures throughout the year to avoid slipping into a deficit.</p> <p>Capital Overview</p> <p>The draft budget includes:</p> <ul style="list-style-type: none"> • Small capital projects (2027-2029): Approximately \$1.03 million prioritized across schools for flooring, mechanical, accessibility upgrades and safety concerns. Not all projects are funded in the future years. • Large capital projects (2026-2031): Over \$2.0 million in capital projects is identified including: major mechanical, roof and electrical upgrades. Only \$654 thousand of the \$2.0 million is funded by the capital reserve. The remaining capital projects are unfunded. • ECE Capital Projects: Multi-year projects totaling \$9.75 million, subject to ECE approval and funding schedules. Currently three projects totaling \$993 thousand are approved.
<p>Recommendations</p>	<p>That the Yellowknife Education District No. 1 Board of Trustees, having reviewed the 2026–2027 Budget, approve the budget as presented.</p>
<p>Attachments?</p>	<p><input checked="" type="checkbox"/> Yes or <input type="checkbox"/> No If yes, list attachments below</p> <ul style="list-style-type: none"> • 2026-05-12 ST YK1 Operating Budget 2026-27 for Approval

Department of Education, Culture & Employment
Council/District Approved 2026-2027 Budget

Yellowknife Education District No. 1
Proposed Budgeted Statement of Revenues & Expenditures
Annual Budget - Consolidated

	2026-2027 Draft Budget	2025-2026 Approved Budget	2025-2026 Projected Actuals	2025 Actual
OPERATING FUND				
REVENUES				
Government of the NWT				
ECE Regular Contributions	35,629,912	34,221,610	34,143,570	30,789,512
SSI (Base Amounts - Schedule 8)	34,000	34,000	0	34,000
Minority Language (Schedule 8)	580,000	580,000	580,000	586,000
ECE Other Contributions	1,550,655	1,283,763	2,867,442	2,853,614
Sub-Total ECE	37,794,567	36,119,373	37,591,012	34,263,126
GNWT Other Contributions	0	0	109,850	186,050
Total GNWT	37,794,567	36,119,373	37,700,862	34,449,176
Federal Government Jordan's Principle (Schedule 8)	0	0	0	7,809,055
Federal Government Other	0	0	40,061	92,995
Property Tax Requisitioned	9,100,000	8,038,923	8,038,923	7,026,420
Other Education Bodies	204,301	316,693	198,050	236,223
Education Body Generated Funds	0	0	0	0
School Fees	80,000	0	57,000	0
Investment Income	545,000	400,000	735,348	807,438
School Generated Funds	0	0	0	603,024
Other	25,000	19,562	93,664	143,667
Total Education Generated Funds	650,000	419,562	886,012	1,554,129
TOTAL REVENUES	47,748,868	44,894,550	46,863,908	51,167,998
EXPENSES				
Administration (see Schedule 2)	2,222,226	2,207,335	2,042,360	1,926,784
School Programs (see Schedule 2 & 8)	31,105,456	29,724,015	30,663,711	29,902,838
Operations and maintenance (see Schedule 2)	3,751,608	3,799,425	3,968,636	3,628,877
Inclusive Schooling (see Schedules 2&3)	9,025,791	8,902,160	11,605,885	8,434,045
Indigenous Languages and Education (see Schedules 2 & 4)	1,529,722	1,448,249	1,453,699	1,312,023
Jordan's Principle (see Schedule 2)	0	0	0	7,099,141
School Generated Funds	0	0	0	552,419
Sub-Total Expenses Before Amortization	47,634,803	46,081,183	49,734,290	52,856,127
Net Operating Surplus (Deficit) before Amortization	114,065	-1,186,633	-2,870,383	-1,688,129
Amortization (see Schedule 2 & 6)	1,000,000	1,000,000	1,000,000	957,215
TOTAL EXPENSES**	48,634,803	47,081,183	50,734,290	53,813,342
ANNUAL OPERATING SURPLUS (DEFICIT)	-885,935	-2,186,633	-3,870,383	-2,645,344
ACCUMULATED SURPLUS (DEFICIT) OPEN*				
Opening Accumulated Surplus FS	11,093,958	15,444,628	14,844,345	17,427,950
Restricted - Schedule 9 Vehicles		116,600	119,995	
Add Operating surplus (deficit)	-885,935	-2,186,633	-3,870,383	-2,645,344
ACCUMULATED SURPLUS (DEFICIT) CLOSE*	10,208,023	13,374,595	11,093,958	14,844,345

Yellowknife Education District No. 1
Proposed Budgeted Statement of Revenues & Expenditures
Annual Budget - Consolidated

	2026-2027 Draft Budget	2025-2026 Approved Budget	2025-2026 Projected Actuals	2025 Actual
Represented by				
Operating Fund	257,860	2,416,171	143,795	2,904,947
Decentralized Surplus	0	237,557	0	109,513
Investment in TCA	8,958,453	9,833,928	9,358,453	9,988,458
Capital Reserve Fund	54,165	0	654,165	904,165
LED Reserve	148,583	148,583	148,583	148,583
School Generated Funds	788,962	738,357	788,962	788,962
Total	10,208,023	13,374,596	11,093,958	14,844,628
Reconciliation of Closing Operating Surplus:				
Closing Accumulated Surplus	10,208,023	13,374,595	11,093,958	14,844,345
Less:				
Closing Tangible Capital Assets	8,958,453	9,833,928	9,358,453	9,988,458
Closing Decentralized Surplus	0	237,557	0	109,513
Closing LED Reserve (YK1 Restricted)	148,583	148,583	148,583	148,583
Closing School Generated Funds	788,962	738,357	788,962	788,962
Closing Capital Fund Reserve	54,165	0	654,165	904,165
Total Accumulate Closing Operating Fund Surplus	<u>257,860</u>	<u>2,416,170</u>	<u>143,795</u>	<u>2,904,664</u>
ECE Accumulated Surplus				
Closing Balance Operating Surplus	257,860	2,416,171	143,795	2,904,665
Closing Balance Decentralized Surplus	0	237,557	0	109,513
<u>ACCUMULATED SURPLUS / DEFICIT APPLICABLE TO</u>				
<u>POLICY</u>	<u>257,860</u>	<u>2,653,728</u>	<u>143,795</u>	<u>3,014,178</u>
Total Revenue Estimates	47,748,868	44,894,550	46,863,908	51,167,998
Operating Surplus Policy	0.5%	5.9%	0.3%	5.9%

**Department of Education, Culture & Employment
Council/District Approved 2026-2027 Budget**

**Yellowknife Education District No. 1
Consolidated Expenses - (Schedule 2)
Annual Budget**

	Administration	School Programs	Operations & Maintenance	Inclusive Schooling	Indigenous Languages and Education	Jordan's Principle	Other	Total
SALARIES								
Teachers' Salaries	0	18,842,825	0	0	0	0	0	18,842,825
Regional Coordinators (RISC/RILE)	0	0	0	185,425	169,970	0	0	355,395
Magnet Facility Teachers	0	0	0	816,353	0	0	0	816,353
Program Support Teachers	0	0	0	2,454,219	0	0	0	2,454,219
Support Assistants	0	1,671,997	0	2,888,897	0	0	0	4,560,894
Indigenous Language Instruction	0	0	0	0	354,259	0	0	354,259
Elders in Schools	0	0	0	0	84,000	0	0	84,000
Cultural Resource Staff	0	0	0	0	403,882	0	0	403,882
Non Instructional Staff	1,431,331	2,445,737	700,894	651,775	0	0	0	5,229,737
Board/Trustee Honoraria	88,494	0	0	0	0	0	0	88,494
Total Salaries	1,519,826	22,960,559	700,894	6,996,670	1,012,111	0	0	33,190,059
EMPLOYEE BENEFITS								
Employee Benefits/Allowances	331,401	4,667,524	144,832	1,579,474	246,157	0	0	6,969,388
Leave And Termination Benefits	0	0	0	0	0	0	0	0
Total Employee Benefits	331,401	4,667,524	144,832	1,579,474	246,157	0	0	6,969,388
Total Salaries and Benefits	1,851,226	27,628,083	845,726	8,576,145	1,258,267	0	0	40,159,447
STAFF DEVELOPMENT (Including Travel)								
	0	0	0	0	0	0	0	0
SERVICES PURCHASED/CONTRACTED								
Professional/Technical Services	70,500	452,457	10,000	204,146	2,000	0	0	739,103
Postage/Communication	45,500	87,825	8,000	1,500	0	0	0	142,825
Utilities	0	0	0	0	0	0	0	0
Heating	0	0	787,000	0	0	0	0	787,000
Electricity	0	0	1,062,382	0	0	0	0	1,062,382
Water/Sewage	0	0	215,500	0	0	0	0	215,500
Travel	0	234,825	0	0	0	0	0	234,825
Student Transportation (Busing)	0	720,000	0	15,000	24,000	0	0	759,000
Advertising/Printing/Publishing	33,000	0	0	0	0	0	0	33,000
Maintenance/Repair	5,000	25,975	618,000	5,000	0	0	0	653,975
Rentals/Leases	6,000	94,378	0	0	0	0	0	100,378
Other Contracted Services	35,000	364,200	200,000	109,000	0	0	0	708,200
Total Services Purchased/Contracted	195,000	1,979,662	2,900,882	334,646	26,000	0	0	5,436,189
MATERIALS/SUPPLIES/FREIGHT								
Awards and Student Events	8,000	8,442	0	0	0	0	0	16,442
Assistive Technology	0	0	0	60,000	0	0	0	60,000
Materials	36,000	1,481,977	0	55,000	245,455	0	0	1,818,432
Freight	1,000	7,292	5,000	0	0	0	0	13,292
Total Materials/Supplies/Freight	45,000	1,497,712	5,000	115,000	245,455	0	0	1,908,167
DEBT SERVICE								
	0	0	0	0	0	0	0	0
OTHER								
	131,000	0	0	0	0	0	0	131,000
SUB-TOTAL OF EXPENSES BEFORE AMORT								
	2,222,226	31,105,456	3,751,608	9,025,791	1,529,722	0	0	47,634,803
AMORTIZATION								
	0	0	0	0	0	0	1,000,000	1,000,000
TOTAL	2,222,226	31,105,456	3,751,608	9,025,791	1,529,722	0	1,000,000	48,634,803

**Department of Education, Culture & Employment
Council/District Approved 2026-2027 Budget**

**Yellowknife Education District No. 1
Inclusive Schooling - (Schedule 3)
Annual Budget**

	General Inclusive Schooling	School Based Mental Health and Wellness	Magnet Facilities	Total
<u>SALARIES</u>				
Regional Coordinators	185,425	0	0	185,425
Magnet Facility Teachers	0	0	816,353	816,353
Program Support Teachers	2,454,219	0	0	2,454,219
Support Assistants	2,888,897	0	0	2,888,897
SBMHW Positions	0	651,775	0	651,775
Contributions Programs Positions	0	0	0	0
Total Salaries	5,528,542	651,775	816,353	6,996,670
<u>EMPLOYEE BENEFITS</u>				
Employee Benefits/Allowances	1,281,703	142,397	155,374	1,579,474
Total Salaries and Benefits	6,810,244	794,173	971,727	8,576,145
<u>STAFF DEVELOPMENT (Including Travel)</u>				
	0	0	0	0
<u>SERVICES PURCHASED/CONTRACTED</u>				
Communication	1,500	0	0	1,500
Contracted Services	109,000	0	0	109,000
Maintenance and Repairs	5,000	0	0	5,000
Professional/Technical Services	110,000	94,146	0	204,146
Student Transportation (Busing)*	15,000	0	0	15,000
Travel	0	0	0	0
Other Contracted Services	0	0	0	0
Total Services Purchased/Contracted	240,500	94,146	0	334,646
<u>MATERIALS/SUPPLIES/FREIGHT</u>				
Assistive Technology	60,000	0	0	60,000
Materials	40,000	15,000	0	55,000
Freight	0	0	0	0
Total Materials/Supplies/Freight	100,000	15,000	0	115,000
TOTAL	7,150,744	903,319	971,727	9,025,791

*See guidelines related to Inclusive Schooling student transportation

Department of Education, Culture & Employment Council/District Approved 2026-2027 Budget

Yellowknife Education District No. 1 Indigenous Languages and Education - (Schedule 4) Annual Budget

	Our Languages Curriculum Resource Development	Community Support	Total
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SALARIES

Regional ILE Coordinators	169,970	0	0	169,970
Indigenous Language Instruction	156,033	195,075	3,151	354,259
Cultural Resource Staff	90,202	313,681	0	403,882
Elders in Schools	0	12,000	72,000	84,000
Total Salaries	416,204	520,756	75,151	1,012,111

EMPLOYEE BENEFITS

Employee Benefits/Allowances	143,468	42,470	60,219	246,157
Total Salaries and Benefits	559,672	563,226	135,370	1,258,267

SERVICES PURCHASED/CONTRACTED

Professional/Technical Services	0	0	2,000	2,000
Travel	0	0	0	0
Student Transportation (Busing)*	24,000	0	0	24,000
Advertising/Printing/Publishing	0	0	0	0
Rentals/Leases	0	0	0	0
Other Contracted Services	0	0	0	0
	24,000	0	2,000	26,000

MATERIALS/SUPPLIES/FREIGHT

Materials	192,455	28,000	25,000	245,455
Freight	0	0	0	0
Total Materials/Supplies/Freight	192,455	28,000	25,000	245,455

TOTAL

	776,127	591,226	162,370	1,529,722
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*See guidelines related to Indigenous Languages and Education student transportation

**Department of Education, Culture & Employment
Council/District Approved 2026-2027 Budget**

**Yellowknife Education District No. 1
Approved Person Years - (Schedule 5)
Annual Budget**

	2026-2027 <u>Person Years</u>	2025-2026 <u>Person Years</u>	Change
Administration Staff	10.00	11.00	(1.00)
Territorial Schools:			
Teachers	115.01	117.32	(2.31)
Consultants (Technology)	3.00	3.00	-
Librarians	3.50	3.50	-
Secretaries	7.50	7.50	-
Custodians	17.13	17.13	-
Junior Kindergarten Early Childhood	14.00	14.00	-
Other - French (Teacher & Education Assistants)	4.00	5.00	(1.00)
	164.14	167.45	(3.31)
Inclusive Schooling:			
Regional Coordinator	1.00	2.00	(1.00)
Program Support Teachers	16.00	16.00	-
Support Assistants	33.54	39.00	(5.46)
Other - Magnet Positions	5.00	4.00	1.00
Other - Mental Health	6.00	6.00	-
	61.54	67.00	(5.46)
Indigenous Languages and Education:			
Regional Coordinator	1.00	1.00	-
Indigenous Languages Instruction Staff	6.40	6.40	-
	7.40	7.40	-
Other - Maintenance	5.25	5.25	-
CORE PY Total	248.33	258.10	-
Other - Jordan's Principle			-
Total Person Years	248.33	258.10	(9.77)
Core	248.33	258.10	(9.77)
Jordan's Principle	-	-	-
Total	248.33	258.10	(9.77)

Yellowknife Education District No. 1
2026-27 Draft CORE Budget

Mill Rate 3.3
 No Change

Revenue	2026-2027 Budget	2025-2026 Budget	2025-2026 Forecast	Change Budget	% Change
Revenue					
GNWT					
ECE - Enrolment Funding	35,629,912	34,221,610	34,143,570	1,408,302	4%
ECE - Other Revenue	1,550,655	1,283,763	2,867,442	266,892	21%
ECE - SSI	34,000	34,000	0	0	0%
ECE - French	580,000	580,000	580,000	0	0%
Sub-total ECE	37,794,567	36,119,373	37,591,012	1,675,194	5%
GNWT Other Contributions	0	0	109,850	0	0%
Total GNWT	37,794,567	36,119,373	37,700,862	1,675,194	5%
Government of Canada	0	0	40,061	0	0%
Other Education Bodies	204,301	316,693	198,050	-112,392	-35%
Property Taxation	9,100,000	8,038,923	8,038,923	1,061,077	13%
	9,304,301	8,355,616	8,277,034	948,685	
Education Body Generated Funds					
Investment Income	545,000	400,000	735,348	145,000	36%
School Fees	80,000	0	57,000	80,000	0%
Generated Funds - Other	25,000	19,562	93,664	5,438	28%
	650,000	419,562	886,012	230,438	55%
School Generated Funds	0	0	0	0	0%
Total Revenue	47,748,868	44,894,550	46,863,908		

Expenses					
Administration					
Salary & Benefits					
Non-instructional Staff	1,519,826	1,534,432	1,407,796	-14,606	-1%
Total Salaries	1,519,826	1,534,432	1,407,796	-14,606	-1%
Allowances	331,401	311,903	237,354	19,498	6%

**Yellowknife Education District No. 1
2026-27 Draft CORE Budget**

Mill Rate 3.3
No Change

Revenue	2026-2027	2025-2026	2025-2026	Change	% Change
	Budget	Budget	Forecast	Budget	
Leave and Termination	0	0	0	0	0%
Total Benefits	331,401	311,903	237,354	19,498	6%
Total Salaries & Benefits	1,851,226	1,846,335	1,645,150	4,891	0%
Services					
Advertising and Printing	33,000	33,000	38,700	0	0%
Awards and Student Events	8,000	8,000	6,000	0	0%
Communication	45,500	45,500	46,200	0	0%
Contracted Services	35,000	0	0	35,000	0%
Freight	1,000	1,000	1,000	0	0%
Maintenance and Repairs	5,000	5,000	2,500	0	0%
Other	131,000	156,000	192,810	-25,000	-16%
Professional and Technical	70,500	70,500	67,500	0	0%
Rentals and Leases	6,000	6,000	9,000	0	0%
Total Services	248,500	238,500	272,810	10,000	4%
Materials					
Materials & Supplies	36,000	36,000	33,500	0	0%
Total Materials	36,000	36,000	33,500	0	0%
Total Administration	2,222,226	2,207,335	2,042,360	14,891	1%
School Programs					
Salary & Benefits					
Teachers	18,842,825	17,864,616	18,270,512	978,209	5%
Instructional Assistants	1,671,997	1,595,939	1,587,698	76,057	5%
Non-instructional Staff	2,445,737	2,522,525	2,422,515	-76,788	-3%
Total Salaries	22,960,559	21,983,081	22,280,725	977,478	4%
Allowances	4,667,524	4,458,438	3,755,841	209,086	5%
Leave and Termination	0	0	0	0	0%
Total Benefits	4,667,524	4,458,438	3,755,841	209,086	5%

**Yellowknife Education District No. 1
2026-27 Draft CORE Budget**

Mill Rate 3.3
No Change

Revenue	2026-2027	2025-2026	2025-2026	Change
	Budget	Budget	Forecast	Budget % Change
Total Salaries & Benefits	27,628,083	26,441,519	26,036,566	1,186,564 4%
Services				
Advertising and Printing	0	0	0	0%
Awards and Student Events	8,442	8,442	0	0%
Communication	87,825	111,825	116,651	-24,000 -21%
Contracted Services	364,200	439,063	614,040	-74,863 -17%
Maintenance and Repairs	25,975	43,475	76,990	-17,500 -40%
Professional and Technical	452,457	346,797	870,211	105,660 30%
Rentals and Leases	94,378	160,378	112,563	-66,000 -41%
Student Travel	720,000	560,000	901,415	160,000 29%
Travel	234,825	230,825	220,500	4,000 2%
Total Services	954,825	790,825	1,121,915	164,000 21%
Materials				
Freight	7,292	7,292	975	0 0%
Materials & Supplies	1,481,977	1,368,877	1,713,800	113,100 8%
Total Materials	1,489,269	1,376,169	1,714,775	113,100 8%
Total Administration	31,105,456	29,718,495	30,663,711	1,386,961 5%
Operations & Maintenance				
Salary & Benefits				
Non-instructional Staff	700,894	679,722	630,251	21,172 3%
Total Salaries	700,894	679,722	630,251	21,172 3%
Allowances	144,832	141,855	106,260	2,976 2%
Leave and Termination	0	0	0	0 0%
Total Benefits	144,832	141,855	106,260	2,976 2%
Total Salaries & Benefits	845,726	821,578	736,511	24,148 3%
Services				
Communication	8,000	8,000	8,200	0 0%
Contracted Services	200,000	190,000	190,000	10,000 5%

**Yellowknife Education District No. 1
2026-27 Draft CORE Budget**

Mill Rate 3.3
No Change

Revenue	2026-2027	2025-2026	2025-2026	Change
	Budget	Budget	Forecast	Budget % Change
Maintenance and Repairs	618,000	733,704	1,057,895	-115,704 -16%
Materials & Supplies	0	0	0	0 0%
Other	0	0	0	0 0%
Professional and Technical	10,000	5,000	7,000	5,000 100%
Utilities	2,064,882	2,036,143	1,969,000	28,739 1%
Total Services	2,892,882	2,964,847	3,223,895	-71,965 -2%
Materials	5,000	5,000	30	0 0%
Freight	0	'https://yked:	0	#VALUE! #VALUE!
Materials & Supplies	5,000	5,000	30	0 0%
Total Materials	5,000	5,000	30	0 0%
Total Operations & Maintenance	3,751,608	3,799,425	3,968,636	-47,817 -1%
Inclusive Schooling				
Salary & Benefits	3,455,998	3,409,632	3,852,001	46,366 1%
Teachers	651,775	618,697	831,209	33,079 5%
Non-instructional Staff	2,888,897	3,016,842	4,909,630	-127,945 -4%
Instructional Assistants	6,996,670	7,045,171	9,592,840	-48,501 -1%
Total Salaries	0	0	0	0 0%
Allowances	1,579,474	1,554,789	1,617,353	24,685 2%
Leave and Termination	1,579,474	1,554,789	1,617,353	24,685 2%
Total Benefits	8,576,145	8,599,960	11,210,193	-23,815 0%
Services	1,500	2,000	2,700	-500 -25%
Communication	109,000	75,000	81,064	34,000 45%
Contracted Services	5,000	5,000	27,000	0 0%
Maintenance and Repairs	204,146	110,000	168,038	94,146 86%
Professional and Technical	15,000	15,000	26,011	0 0%
Student Travel	0	0	0	0 0%
Travel	0	0	0	0 0%

Yellowknife Education District No. 1
2026-27 Draft CORE Budget

Mill Rate 3.3
No Change

Revenue		2026-2027 Budget	2025-2026 Budget	2025-2026 Forecast	Change Budget	% Change
	Total Services	334,646	207,000	304,813	127,646	62%
Materials	Materials & Supplies	115,000	100,000	90,879	15,000	15%
	Total Materials	115,000	100,000	90,879	15,000	15%
	Total Inclusive Schooling	9,025,791	8,906,960	11,605,885	118,831	1%
Indigenous Language & Education						
Salary & Benefits	Teachers	524,229	549,901	571,638	-25,673	-5%
	Non-instructional Staff	0	0	37,582	0	0%
	Honourarium	84,000	84,000	59,300	0	0%
	Total Salaries	608,229	633,901	668,519	-25,673	-4%
	Allowances	246,157	201,637	146,648	44,519	22%
	Leave and Termination	0	0	0	0	0%
	Total Benefits	246,157	201,637	146,648	44,519	22%
	Total Salaries & Benefits	854,385	835,539	815,167	18,846	2%
Services	Contracted Services	0	0	168,577	0	0%
	Instructional Assistants	403,882	349,215	201,279	54,668	16%
	Professional and Technical	2,000	2,000	10,460	0	0%
	Student Travel	24,000	24,000	20,000	0	0%
	Total Services	429,882	375,215	400,316	54,668	15%
	Materials & Supplies	245,455	238,215	238,215	7,240	3%
	Total Materials	245,455	238,215	238,215	7,240	3%
	Total Indigenous Language & Education	1,529,722	1,448,969	1,453,699	80,754	6%
Subtotal Expenses before Amortization		47,634,803	46,081,183	49,734,290	1,553,620	3%
Net Operating Surplus (Deficit) before Amortization		114,065	-1,186,633	-2,870,383		
Amortization		1,000,000	1,000,000	1,000,000	0	0%

**Yellowknife Education District No. 1
2026-27 Draft CORE Budget**

Mill Rate 3.3
No Change

	2026-2027 Budget	2025-2026 Budget	2025-2026 Forecast	Change Budget	% Change
Revenue	48,634,803	47,081,183	50,734,290		
Total Expenses	-885,935	-2,186,633	-3,870,383		
Annual Operating Surplus (Deficit)					

Yellowknife Education District No. 1
2026-27 Draft Board of Trustees

Board of Trustee Budget	2026- 2027 Budget	2025- 2026 Budget	2025- 2026 Forecast	Change Budget	% Change
BOARD ADMIN HONORARIA	88,494	86,759	86,759	1,735	2%
MANDATORY EMPLOYER COSTS	16,189	13,417	13,417	2,772	21%
	104,683	100,176	100,176	4,507	4%
BOARD DEVELOPMENT	26,000	26,000	28,000	0	0%
BOARD PD	2,500	2,500	2,500	0	0%
BOARD PD	2,500	2,500	2,500	0	0%
BOARD PD	2,500	2,500	2,500	0	0%
BOARD PD	2,500	2,500	2,500	0	0%
BOARD PD	2,500	2,500	2,500	0	0%
BOARD PD	2,500	2,500	2,500	0	0%
BOARD PD	2,500	2,500	2,500	0	0%
BOARD PUBLIC RELATIONS	10,000	10,000	15,000	0	0%
CSBA DUES & FEES	11,000	25,000	0	-14,000	-56%
EDUCATION SCHOLARSHIP	1,000	1,000	1,000	0	0%
TECHNOLOGY/FOOD CATERING	7,000	7,000	5,000	0	0%
	72,509	86,509	66,509		
ELECTION EXPENSE	35,000	0	0	35,000	0%
	284,692	273,185	233,185		

City of Yellowknife
 Assessment Year: 2025 Draft
 Tax Year: 2026

Code	Description	Updated Values				Historical Values			
		2026 Municipal Assessment (Preliminary)				2026 Municipal Assessment (Preliminary)			
		2025 Mill Rate	2025 %	2026 Estimated Tax Revenue	Total	2025 Mill Rate	2025 %	2026 Estimated Tax Revenue	Total
101	RESIDENTIAL	3.30	63.13%	4,797,793	2,303,080,240	3.30	62.82%	4,774,371	2,303,080,240
102	MULTI RESIDENTIAL	3.30	55.54%	1,010,635	551,431,730	3.30	54.99%	1,000,718	551,431,730
103	COMMERCIAL/INDUSTRIAL	3.30	61.60%	1,936,488	952,620,750	3.30	61.31%	1,927,508	952,620,750
104	MINING & QUARRYING	4.67	65.41%	30,906	10,117,160	4.67	65.29%	30,849	10,117,160
105	HIGH DENSITY PARKING	3.30	62.36%	10,038	4,877,800	3.30	61.98%	9,977	4,877,800
106	AGRICULTURAL	3.30	54.59%	15,002	8,326,730	3.30	53.84%	14,795	8,326,730
201	RESIDENTIAL	3.30	62.36%	143,733	69,845,290	3.30	61.98%	142,857	69,845,290
202	MULTI RESIDENTIAL	3.30	62.36%	70,666	34,339,390	3.30	61.98%	70,236	34,339,390
203	COMMERCIAL/INDUSTRIAL	3.30	62.36%	166,844	81,075,820	3.30	61.98%	165,828	81,075,820
301	RESIDENTIAL	3.30	62.36%	11,354	5,517,300	3.30	61.98%	11,285	5,517,300
302	MULTI RESIDENTIAL	3.30	62.36%	10,310	5,010,220	3.30	61.98%	10,248	5,010,220
303	COMMERCIAL/INDUSTRIAL	3.30	62.36%	1,163,856	565,560,440	3.30	61.98%	1,156,763	565,560,440
403	COMMERCIAL/INDUSTRIAL	3.30	62.36%	24,661	11,983,560	3.30	61.98%	24,510	11,983,560
				9,392,287	4,603,786,430			9,339,945	4,603,786,430
				-119,428				-118,700	
				-23,375				-23,375	
				-4,000				-4,000	
				9,245,484				9,193,870	

Note 1,2,3,4, : Seniors/disabled Discount

Note 1, 6,7, 8 Exempt Properties

Allowance for Doubtful Accounts

Estimated Property Taxation Revenue

Yellowknife Education District No. 1
Small and Large Capital Projects.

Location	Type	Project	Amount
MHS	Small Capital	Replace air handling unit - multi-purpose room.	45,000
SJF	Small Capital	Replace propane generator.	50,000
		Replace upper water main.	
WMS	Small Capital	Classroom leak repair and floor replacement.	20,000
		Classroom floor water repair and floor replacement.	
MHS	Large Capital	Multipurpose Room Roof	500,000
NJM	Large Capital	Replace Generator	100,000
Total			715,000

Dept of Education, Culture & Employment
2026-27 School Year
Summary of Contributions

Blended Rate New Assessment Property Tax Estimate

FUNDING CATEGORIES	YK #1 25-26 PY		YK #1 26-27 SY		YK #1 Difference PY SY		Blended Rate		New Assessment Property Tax Estimate			
	YK #1 25-26 PY	YK #1 25-26 SY	YK #1 26-27 PY	YK #1 26-27 SY	YK #1 Difference PY SY	ECE Funded	Blended Tax Portion	Total	ECE	Estimated Property Tax	Total	
ADMINISTRATION AND SCHOOL SERVICES												
Administration Staffing												
Superintendent	1.00	190,325	1.00	190,601	-	276	190,601	44,810	235,411	190,601.00	50,564.62	241,165.62
Comptroller	1.00	137,985	1.00	138,182	-	197	138,182	32,486	170,668	138,182.00	36,658.36	174,840.36
Assistant superintendents	1.00	171,331	1.00	171,580	-	249	171,580	40,338	211,918	171,580.00	45,518.54	217,098.54
Technology Consultants	1.00	131,758	1.00	131,950	-	192	131,950	31,021	162,971	131,950.00	35,005.07	166,955.07
Administration officers	1.00	96,720	1.00	96,873	-	153	96,873	22,775	119,648	96,873.00	25,699.48	122,572.48
Clerical	3.50	284,676	3.50	285,101	-	425	285,101	67,027	352,128	285,101.00	75,634.57	360,735.57
Administration O&M	-	114,917	-	113,966	-	(951)	113,966	26,794	140,760	113,966.00	30,234.09	144,200.09
District Education Authorities	-	150,386	-	151,109	-	723	151,109	35,526	186,635	151,109.00	40,087.77	191,196.77
Office Leases	-	108,902	-	109,060	-	158	109,060	-	109,060	109,060.00	28,932.58	137,992.58
Adjustments/Allocations	-	(101,025)	-	(101,025)	-	-	(101,025)	-	-101,025	-101,025.00	-26,800.97	-127,825.97
One Time Adjustments (July to March)	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
One Time Adjustments (April to June)	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
	8.50	1,285,975	8.50	1,287,397	-	1,422	1,287,397	300,777	1,588,174	1,287,397.00	341,534.13	1,628,931.13
TERRITORIAL SCHOOLS												
School Staffing												
Teachers JK-9	93.56	13,182,540	96.79	13,770,547	3.23	588,007	13,770,547	3,237,457	17,008,004	13,770,547.00	3,653,194.59	17,423,741.59
Teachers 10-12	30.43	4,287,567	31.43	4,471,622	1.00	184,055	4,471,622	1,051,279	5,522,901	4,471,622.00	1,186,278.60	5,657,900.60
Principals and VP Allowances	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
School Support Consultants	3.00	457,549	3.00	463,065	-	5,516	463,065	108,866	571,931	463,065.00	122,846.72	585,911.72
School Counselling	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
School Secretaries	5.67	466,755	5.69	469,099	0.02	2,344	469,099	110,285	579,384	469,099.00	124,447.48	593,546.48
Custodians	20.28	1,436,185	20.36	1,444,223	0.08	8,038	1,444,223	339,537	1,783,760	1,444,223.00	383,138.57	1,827,361.57
Casual Wages	-	337,886	-	343,009	-	5,123	343,009	80,641	423,650	343,009.00	90,997.01	434,006.01
School Operation and Maintenance (O&M)	-	771,460	-	783,156	-	11,696	783,156	184,120	967,276	783,156.00	207,763.81	990,919.81
Materials/supplies/minor projects/F&E/student travel	-	374,227	-	379,900	-	5,673	379,900	89,315	469,215	379,900.00	100,783.84	480,683.84
Student Transportation (busing)	-	78,040	-	78,040	-	-	78,040	0	78,040	78,040.00	0.00	78,040.00
Healthy Food for Learning	-	18,000	-	18,000	-	-	18,000	0	18,000	18,000.00	0.00	18,000.00
Healthy Choices Initiative - Healthy Snacks	-	128,920	-	128,920	-	-	128,920	0	128,920	128,920.00	0.00	128,920.00
Healthy Choices Initiative - Base	-	23,680	-	23,680	-	-	23,680	0	23,680	23,680.00	0.00	23,680.00
Youth Contributions Program	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
Senior Secondary Education	-	168,462	-	173,535	-	5,073	173,535	40,798	214,333	173,535.00	46,037.18	219,572.18
One-time Start-up Costs	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
Senior Secondary Materials and Distance Learning	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
Small Schools Senior Secondary	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
Literacy Coaches	0.50	76,258	0.50	77,178	-	919	77,178	18,144	95,322	77,177.55	20,474.47	97,652.02
Termination Benefits	-	418,673	-	418,673	-	(418,673)	0	0	0	0.00	0.00	0.00
Yellowknife District Education Authority Support	-	2,817,844	-	3,220,495	-	402,651	3,220,495	757,139	3,977,634	3,220,495.00	854,366.56	4,074,861.56
Rae Edzo School Society	-	146,120	-	146,120	-	-	146,120	0	146,120	146,120.00	0.00	146,120.00
Adjustments/Allocations	-	-	-	-	-	(54,120)	92,000	0	92,000	92,000.00	0.00	92,000.00
One Time Adjustments (July to March)	-	-	-	-	-	230,045	230,045	0	230,045	230,045.00	0.00	230,045.00
One Time Adjustments (April to June)	-	-	-	-	-	-	0	0	0	0.00	0.00	0.00
	153.44	25,190,166	157.77	26,166,514	4.33	976,348	26,166,514	6,017,581	32,184,095	26,166,513.55	6,790,328.83	32,956,842.38
INCLUSIVE SCHOOLING												
Staffing												
Regional Coordinators	1.00	152,516	1.00	154,355	-	1,839	154,355	36,289	190,644	154,355.00	40,948.91	195,303.91
Program Support Teachers	15.59	2,196,076	15.76	2,242,584	0.18	46,508	2,242,584	527,232	2,769,816	2,242,584.00	594,936.11	2,837,520.11

Dept of Education, Culture & Employment
 2026-27 School Year
 Summary of Contributions

FUNDING CATEGORIES	Blended Rate				New Assessment Property Tax Estimate						
	YK #1 25-26 PY	YK #1 25-26 SY	YK #1 26-27 PY	YK #1 26-27 SY	YK #1 Difference PY	YK #1 Difference SY	Blended Tax Portion	Total	ECE	Estimated Property Tax	Total
School Based Mental Health and Wellness Funding	-	731,352	-	731,352	-	-	170,758	902,110	731,352.00	194,020.70	925,372.70
Support Assistants	32.77	2,697,663	33.54	2,765,520	0.77	67,857	650,174	3,415,694	2,765,520.00	733,666.04	3,499,186.04
Magnet Facilities	5.00	764,474	5.00	971,840	-	207,366	0	971,840	971,840.00	-	971,840.00
Staff Development	-	89,331	-	90,647	-	1,316	21,311	111,958	90,647.00	24,047.78	114,694.78
Specialized Learning Material/Assistive Technology	-	118,698	-	120,264	-	1,566	28,274	148,538	120,264.00	31,904.89	152,168.89
Staff Development Travel	-	20,298	-	20,358	-	60	4,786	25,144	20,358.00	5,400.78	25,758.78
Counselling/Healing	-	113,526	-	115,052	-	1,526	27,049	142,101	115,052.00	30,522.20	145,574.20
Adjustments/Allocations	-	-	-	-	-	-	0	0	0.00	0.00	0.00
One Time Adjustments (July to March)	-	-	-	-	-	-	0	0	0.00	0.00	0.00
One Time Adjustments (April to June)	-	-	-	-	-	-	0	0	0.00	0.00	0.00
	54.36	6,883,934	55.31	7,211,972	0.95	328,038	1,465,873	8,677,845	7,211,972.00	1,655,447.42	8,867,419.42
INDIGENOUS LANGUAGE AND EDUCATION											
Regional ILE Coordinator	1.00	152,516	1.00	154,355	-	1,839	36,289	190,644	154,355.00	40,948.91	195,303.91
Indigenous Language Instruction Staff	6.59	729,130	6.69	741,268	0.10	12,138	174,272	915,540	741,268.00	196,651.32	937,919.32
Indigenizing Education	-	174,874	-	173,427	-	(1,447)	40,773	214,200	173,427.00	46,008.53	219,435.53
Resource Development: OLC & ILE Handbook	-	48,265	-	47,963	-	(302)	11,277	59,240	47,963.00	12,724.13	60,687.13
Community Support	-	60,927	-	61,656	-	729	14,495	76,151	61,656.00	16,356.75	78,012.75
Adjustments/Allocations	-	-	-	-	-	-	0	0	0.00	0.00	0.00
One Time Adjustments (July to March)	-	-	-	-	-	-	0	0	0.00	0.00	0.00
One Time Adjustments (April to June)	-	-	-	-	-	-	0	0	0.00	0.00	0.00
	7.59	1,165,712	7.69	1,178,669	0.10	12,957	277,106	1,455,775	1,178,669.00	312,689.63	1,491,358.63
TOTALS	223.89	34,525,787	229.27	35,844,552	5.38	1,318,765	8,061,337	43,905,889	35,844,551.55	9,100,000.00	44,944,551.55
						Less ECE Only			1,542,525		
									34,302,027		

Yellowknife Education District No. 1
2027-2030 - Small Capital Projects

Project Type	Priority	Ranking	School	Project		Project Description	2027-2029			
				Project	School		2,027	2,028	2,029	Total 2027-2029
1- Small Capital	1	1	1 SIF	Upper water main		Replace the section of the 6" water supply line from the fuel pump shack to the building. Replace wood utiladoor and	30,000.00			30,000.00
1- Small Capital	1	2	2 MHS	Multi Purpose Room room Air Handling Unit heat exchanger replacement		The heat exchanger in the air handling unit froze up and split open. Requires replacement.	25,000.00			25,000.00
1 - Small Capital	1	3	3 MHS	Replace propane generator in school		A replacement generator was purchased in 2022. There was no clarity on the installation. During the last service visit a quote was requested for installation.	20,000.00			20,000.00
1- Small Capital	1	4	4 WMS	Classroom 105 floor		Clear out trench in floor to find out the best way to midigate or stop flooding in the classroom. Remove and replace flooring.	20,000.00			20,000.00
1- Small Capital	1	5	5 SIF	Classroom 33		remove flooring. Find and repair the source of the leak in the floor, replace flooring.	20,000.00			20,000.00
1 - Small Capital	2	6	6 RLN	Replace hallway Flooring		Classroom hallways up and down stairs should be replaced to match the new flooring of the main foyer		35,000.00		35,000.00
1 - Small Capital	2	7	7 MHS	Replace Tipi Skylight		The tipi skylight cracked several years ago. It should be replaced for safety and heat loss		66,770.00		66,770.00
1 - Small Capital	2	8	8 NJM	Accessible Playground Pathway		There is very limited accessibility to the school yard. This could eventually become a human rights issue.		22,000.00		22,000.00
1 - Small Capital	2	9	9 MHS	Replace Unit Heaters		Several unit heaters are reaching there end of life. We have had some fail causing water leaks in the winter months.		33,385.00		33,385.00
1- Small Capital	3	10	10 Itlo	Outdoor Storage		Purchase and install a permanent building for school maintenance storage.		12,000.00		12,000.00
1 - Small Capital	3	11	11 RLN	New Lighting Controls		Lighting controls are constantly failing after power outages. The system no longer has controls to program the timers.		26,708.00		26,708.00
1 - Small Capital	3	12	12 WMS	Replace Heating pumps		Pumps are old and becoming more prone to failure.		40,062.00		40,062.00
1 - Small Capital	3		WMS	Replace Exhaust Fans		Exhaust fans are reaching their end of their usable life expectancy		46,739.00		46,739.00
1 - Small Capital			SIF	Replace school PA system		Replace the interenal page/intercom system to work with the new phone system.		30,000.00		30,000.00
1 - Small Capital			NJM	Replace school PA system		Replace the interenal page/intercom system to work with the new phone system.		30,000.00		30,000.00
1 - Small Capital			NJM	Force Flow Heaters		Heaters are reaching end of life and starting to fail more often		30,000.00		30,000.00
1 - Small Capital			RLN	Replace school PA system		Replace the interenal page/intercom system to work with the new phone system.		30,000.00		30,000.00
1 - Small Capital			RLN	Force Flow Heaters		Heaters are reaching end of life and starting to fail more often		26,708.00		26,708.00

Yellowknife Education District No. 1
2027-2030 - Small Capital Projects

Project Type	Priority	Ranking	School	Project	Project Description	2,027	2,028	2,029	Total 2027-2029
1 - Small Capital			RLN	Replace Exhaust Fans	Exhaust fans are reaching their end of their usable life expectancy		33,385.00		33,385.00
1 - Small Capital			Itio	Accessible schoolyard pathway	The schoolyard has no accessibility for children or staff with accessible needs.		40,000.00		40,000.00
1 - Small Capital			WMS	Replace school PA system	Replace the internal page/intercom system to work with the new phone system.		30,000.00		
1 - Small Capital			WMS	Upgrade Hot Water Supply to support Changerooms	The current domestic hot water system barley provides hot water to the washroom fixtures. The system cannot support the showers in the gym changerooms.		38,058.90		38,058.90
1 - Small Capital			WMS	Classroom Carpet replacement	Some classrooms have worn flooring that needs to be replaced.		18,000.00		18,000.00
1 - Small Capital				IT vehicle replacement	Replace on of the 2013 Ford Escapes		50,000.00		50,000.00
1 - Small Capital				Replace maintenance vehicle	Replace the 2009 F-150 pickup		50,000.00		50,000.00
1 - Small Capital			MHS	Second floor common area flooring	replace the flooring in the upper common area.			80,000.00	80,000.00
			MHS	Accessible schoolyard pathway	The schoolyard has no accessibility for children or staff with accessible needs.			40,000.00	
1 - Small Capital			SIF	Replace Heat Pumps	Heat pumps are reaching end of life and starting to fail more often			30,000.00	30,000.00
1 - Small Capital			NJM	Heating Water Distribution Pumps	Heat pumps are reaching end of life and starting to fail more often			26,708.00	26,708.00
1 - Small Capital			NJM	PA/Intercom					-
1 - Small Capital			NJM	Replace Main Electrical Distribution Panel	Electrical distribution panels have reached the end of their useful life and require replacement			40,062.00	
1 - Small Capital			RLN	Hot Water Heaters to Support Changerooms	The current domestic hot water system barley provides hot water to the washroom fixtures. The system cannot support the showers in the gym changerooms.			44,000.00	44,000.00
1 - Small Capital			RLN	Replace Heat Pumps	Heat pumps are reaching end of life and starting to fail more often			40,000.00	40,000.00
1 - Small Capital			RLN	Accessible schoolyard pathway	The schoolyard has no accessibility for children or staff with accessible needs.			40,000.00	40,000.00
1 - Small Capital			Maintenance	Replace 2009 truck	Replace 20yr old truck			60,000.00	60,000.00
Total Small Capital Total						115,000.00	688,815.90	400,770.00	1,034,523.90
						419,155.00	400,000.00	400,000.00	1,028,799.90

