

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Report to the Board of February 11, 2026

Committee Members:	Trustee Elder, Chair Trustee Hickman Trustee McMurphy
Staff Support:	Jason Reid, Secretary-Treasurer Dave Eberwein, Superintendent of Schools Megan Cimaglia, Director of Finance Rob Lumb, Director of Facilities Cody Henschel, Director of Information Technology
Partner Representatives:	Shannon Toronitz, STA CUPE – regrets Ryan Braun, SAA COPACS – regrets
Other Attendees:	Chair Dunford, Vice Chair Silzer, Trustee VanWell, Trustee Vandall

Committee Meeting

Tuesday, February 2, 2026

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS DISCUSSED

Risk Management Report

B. ITEMS FOR RECOMMENDATION

1. Report from Budget Advisory Committee

Motion:

The Committee recommends and I, Trustee Elder move,
That the Board approve the Budget Advisory Committee Terms of Reference.

Motion:

The Committee recommends and I, Trustee Elder move,
That the Board approve the 2026/27 Budget Process Consultation Plan.

Motion:

The Committee recommends and I, Trustee Elder move,
That the Budget Timelines/Process be amended to include the Indigenous Education Council meeting on April 27, 2026.

Motion:

The Committee recommends and I, Trustee Elder move,
That the Board request senior staff to bring a report to the March Finance, Facilities & Technology Committee meeting outlining a recommendation for the implementation of a transportation service fee beginning in the fall of 2026.

2. 2025/26 Amended Budget

The Committee recommended that the Board adopt the 2025/26 Amended Budget at the February Board meeting through the adoption of a budget bylaw.

(i) First Reading of Amended Annual Budget Bylaw for fiscal year 2025/26

The Committee recommends and I, Trustee Elder move,
That the Board approve the first reading of the Amended Annual Budget Bylaw for fiscal year 2025/26 in the total amount of \$135,682,497.

(ii) Second Reading of Amended Annual Budget Bylaw for fiscal year 2025/26

The Committee recommends and I, Trustee Elder move,
That the Board approve the second reading of the Amended Annual Budget Bylaw for fiscal year 2025/26 in the total amount of \$135,682,497.

(iii) Motion to Read for a Third Time

The Committee recommends and I, Trustee Elder move,
That the Board approve the reading of the Amended Annual Budget Bylaw for fiscal year 2025/26 in the total amount of \$135,682,497. at this Board Meeting for a third time.

(iv) Third and Final Reading of Amended Annual Budget Bylaw for fiscal year 2025/26

The Committee recommends and I, Trustee Elder move,
That the Board approve the third reading, pass and adopt the Amended Annual Budget Bylaw for fiscal year 2025/26 in the total amount of \$135,682,497.

D. ITEMS FOR INFORMATION

1. Fiscal Forecast

E. FUTURE AGENDA ITEMS

- Trustee Remuneration (Mar)
- Report from Budget Advisory Committee (Mar/Apr)
- Fiscal Forecast (Mar/Apr)
- 2026/27 Capital Plan Bylaw (Apr)
- 2026/27 Annual Facilities Grant Plan (Apr)

SD63 (Saanich) Risk Report – February 2026

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
A	Financial: Program budgets are not financially sustainable	• Inflationary cost pressures are not fully reflected in annual funding rate adjustments • Stable enrolment results in budget pressure (Ministry funding model). • Actual expenditures trend above budgeted expenditures due to circumstances/events beyond the school district's control • External event impacts domestic and/or international enrolment and revenues	• Inflationary costs are not reflected in expenditure budgets or expenditure budget reductions are required to balance budget. • Educational program outcomes are negatively impacted. • Increased operational risk as the district is unable to fully fund risk mitigation strategies. • Growing budget pressure and reduced financial flexibility • Reputational damage and reduced confidence.	• Financial forecasting and monitoring processes • Multi-Year Financial Plan developed • Investment in innovative and engaging programs including online learning • Maintain sufficient contingency reserve in order to avoid the need for sudden and disruptive budget adjustments	HIGH	• Monitor forecasted financial results relative to budget, and more closely monitor revenue/expenditure budgets with a higher risk of variability including International and online learning enrolment (revenues), employee benefit costs, and staff replacement costs due to illness. • Review and analyze the underlying causes of cost pressure escalations and develop mitigating strategies where possible. • Advocacy for funding for inflationary cost pressures • Maintain appropriate contingency reserve. • Develop Preliminary 2026/27 Budget that is appropriately conservative with the objective of maintaining long-term program stability. Residual risk remains high because: • funding rates have not historically fully funded inflation, • the current allocation of one-time reserves funding continuing

SD63 (Saanich) Risk Report – February 2026

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
						expenditures is likely unsustainable, and increasing risks to the Provincial budget.
B	Information Systems: Information System performance is not sustained or does not keep pace with evolving user needs	• Supply Chain & Inflation: Global demand for AI data centers is driving up costs and creating shortages for SSDs and Memory, compounding general inflation. • Budget Conflicts: Funds for critical infrastructure (WiFi) are being diverted to cover the rising costs of end-user devices. • Wireless EOL: WiFi Access Points (APs) are End-of-Life; modern devices now possess faster network cards than the district network supports, creating a bottleneck. • Decentralized Purchasing: Schools continue to purchase	• Digital Inequity: Reduction in device purchasing (approx. 100 fewer units this year) affects student-to-device ratios across all schools. • New, expensive devices cannot operate at full speed due to aging WiFi infrastructure. • Business Continuity: Lack of UPS management software and protection in edge closets (IDFs) leaves site connectivity vulnerable to power fluctuations. • Financial Inefficiency: Paying premium prices for redundant software licenses across different sites.	• Extended Lifecycles: Successfully normalized a 5-year replacement cycle for devices (currently at maximum viability). • Core Power Protection: UPS hardware deployed to Main Distribution Frames (MDF) to protect core connectivity. • Projector Stabilization: Long-life projector replacements have stabilized the display crisis in most classrooms. • Ad-Hoc Replacement: Piecemeal replacement of failed WiFi units (though inefficient compared to full replacement).	HIGH (increased from Medium-High)	• Infrastructure "Ring-fencing": Develop a capital plan that separates "Infrastructure" (WiFi) budgets from "Device" budgets to prevent cannibalization. • Power Management: Deploy management software for existing UPS units and establish server shutdown protocols. • Software Governance: Leverage the new vetting process (from Risk C) to identify and consolidate duplicate software purchases. • WiFi Strategy: Pause piecemeal WiFi replacement to build a business case for a "Rip and Replace" capital project. • Funding Model Reform: A new "Allocation Model" is under development to more clearly delineate school vs. district funding responsibilities.

SD63 (Saanich) Risk Report – February 2026

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
		duplicate software at the classroom level rather than utilizing district bulk-buys. • Battery Lifespan: Laptop lifecycle is maxed at 5 years; extension to 6 years is not viable due to battery degradation.				
C	Information Systems / Operations: A significant privacy breach and/or cyber security attack occurs	• Targeted Sophistication: Attacks are no longer generic; bad actors appear to understand the organization's specific hierarchy and structure (Spear Phishing). • Shadow IT & AI: Staff utilizing unapproved applications (Shadow IT) and increasing prevalence of unauthorized AI tools, exposing data to unknown privacy terms. • Credential Hygiene: User credentials continue to be reused across platforms and appear in public breach reports.	• Harm to students and staff due to breach of sensitive information. • Legal liability / financial loss to district. • Reputational damage and reduced community confidence. • Loss of access to district systems impacting business and educational outcomes. • Significant impact to communications, including cloud services which use local authentication sources.	• 24/7 MDDR: Expanded partnership with external cybersecurity firm to include 24/7 live monitoring and response (Managed Detection and Response). • Immutable Backups: Implementation of off-site, immutable backups to protect against ransomware encryption. • Staff MFA: Multifactor Authentication successfully rolled out to all staff for Microsoft environments. • Training Phase 1: Completion of initial security awareness training modules for staff.	MEDIUM – HIGH	• Expand MFA: Extend Multifactor Authentication to non-Microsoft environments and investigate other options for student accounts. • Phase 2 Training: Launch second round of awareness campaigns with a focus on Targeted Attacks and AI Safety. • AI & App Vetting: Formalize a "safe list" or vetting process specifically for AI tools and third-party apps to counter Shadow IT. • Data Governance: Finalize data classification and retention policies (Dependent on FocusedEd/Legal support). • Redundancy Planning: Investigate costs to add a secondary communication path for phone system survivability. • Budget Strategy: Develop a long-term financial model to address rising hardware

SD63 (Saanich) Risk Report – February 2026

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
		• Financial Constraints: Rising costs of hardware threaten the sustainability of the device refresh cycle, potentially leaving aging devices vulnerable in the future. • Single Point of Failure: While phone systems are upgraded, reliance on a "single path out" limits redundancy during outages.		• Device Refresh: Current year devices are updated (RefreshEd plan active for current cycle). • Patch Management: Established processes for patching current devices.		costs before "aging devices" becomes a critical vulnerability again.
D	Human Resources: Organizational capacity is insufficient to mitigate key risks and meet key strategic objectives.	• Not enough qualified candidates entering the market to meet the needs of the district • Increasing expectations and compliance requirements • Greater technical knowledge required for many roles due to growing reliance on technology	• Increasingly difficult to maintain required expertise in key technical roles. • Programs and services are affected negatively impacting student outcomes • Increased risk of financial or operational failures and/or insufficient mitigation of key risks	• Continual review of organizational structure, and prioritization of service delivery needs • Assign Inclusion Support Workers to maintain supervision and high incidence support services where there are short-term absences of continuing EA staff.	MEDIUM – HIGH	• Continual review of staffing and organizational structure in relation to assessed risks and strategic priorities • Building internal capacity – including strategies to cross train and increase support in key areas. • Document business processes for key finance, payroll and school clerical roles to enable coverage and on-the-job training of new hires. • Identify and investigate other options to mitigate program impacts where staff shortages are ongoing. This includes

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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
		Salaries/wages/benefits are not as competitive	- Increased risk of delay in September start-up processes impacting students and increasing the risk of error in enrolment data which can negatively impact funding (MyEd expertise/capacity). - Increased staff workload and staff turnover	- Support attendance though employee wellness program - Reviewing strategies to build and maintain sufficient technical capacity in key areas including finance, human resources, payroll, information technology, MyEd database, and building systems maintenance.		reviewing if adjustments to the organizational structure are necessary. For example, consideration of a district position whose sole responsibility is managing student data (MyEd) and increasing capacity (training) in other staff. Explore opportunities to leverage artificial intelligence (AI) and automation to reduce workload and capacity constraints.
E	Facilities: Facilities are not sufficiently maintained and renewed (deferred maintenance)	- Limited capital funding - Construction cost escalation (inflation) - A building condition issue is not identified - Changing building codes	- Sub-optimal teaching environment - Increasing long term cost - Climate action goals impeded - Increased Health & Safety risk - Non-compliance with building code, WorkSafe or other regulatory requirements - Reputational damage	- Facility planning reflects relevant information including assessment of facility condition and building component lifespan - New Long-Range Facilities Plan developed - Energy Sustainability Plan - Regular inspection of facilities	MEDIUM – HIGH	- Continued facilities assessment and planning to identify the district's greatest priorities for the annual capital plan and allocation of maintenance funding. - Prioritization of structural (seismic), building envelope, and energy/GHG reduction projects - Long Range Facilities Plan and Energy Sustainability Plan are reviewed and updated annually. - Review of school allocations for equipment replacement, which will

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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
						include clarifying accountabilities for replacing all equipment and systems.
F	Strategic / Financial: Funding is not sufficient or is not allocated optimally through the budget process to adequately mitigate risk and best support educational outcomes.	• Budget consultation process does not identify the highest priorities • Funding pressure due to enrolment decline or other factors impacting program investment	• Significant risks are not properly mitigated • Implementation of strategic priorities to improve student achievement impeded	• Evolving public budget consultation process • Evolving processes to evaluate risk and strategic priorities. • Oversight by the Budget Advisory Committee	MEDIUM	• Continued refinement of the budget process to increase the integration of budget planning with strategic planning and risk management processes. • School plans and operational plans focusing on specific initiatives for improving performance (strategic priorities) and/or reducing operational risk inform budget decisions.
G	Health & Safety Operations: An event occurs (earthquake, tsunami, fire, pandemic, etc.) and the district is not able to maintain appropriate continuity of service or is not able to respond appropriately to an emergency.	• Accountability is not clear and/or appropriate protocols/procedures not in place • District staff are not able to communicate • Information systems fail without timely return of service	• Harm results to students or staff • Significant impact on educational outcomes for students • Reputational damage and reduced confidence.	• Emergency preparedness planning • Emergency drills compliance (fire, earthquake and lock-down) • Improved backups (offsite and immutable) • Seismic upgrade is a capital plan priority • Enhanced communications capability (emergency and non-emergency communications including	MEDIUM	• Increased collaboration with partners (municipalities, island health, province, etc.) in planned response to events. • Enhance Disaster Recovery and Business Continuity capability. • Prioritization of seismic risk mitigation in capital plan

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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
				websites and School Messenger). Implemented additional radio communication capabilities		
H	Schools Operations: Student trauma, injury, or fatality results from violence/suicide, overdose or other threats.	- Cyberbullying or violence - Overdose - Mental health risk - External threat	- Harm results to students or staff - Student outcomes negatively impacted - Reputational damage and reduced confidence.	- Critical Incident Response Management Team (CIRM) - Professional development focusing on trauma/trauma response, digital literacy/safety, threat assessment, and critical incident response - School safety protocols including lockdown and hold and secure procedures. District support for schools working through threat assessments and critical incidents. - Safer Schools Together (SST), on request, monitors Worrisome online behaviour to inform threat/risk assessment - Enhanced communications capability (emergency and	MEDIUM	- Tri-district partnership focusing on school safety. Continual refinement of safety and response protocols. SST has training 20 plus staff with latest protocol for responding to Violence Threat Risk Assessment. This includes training with a new reporting process with updated documents from ERASE BC. Training for more staff will continue. - Parent learning opportunities - social media, digital safety, and mental wellness have been provided and will continue. - New Community Outreach Coordinator position in place for the purpose of tracking and providing proactive support for students engaged in exploitation, serious crimes or gang affiliation.

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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
				non-emergency communications) including websites and School Messenger. • Ongoing collaboration with neighbouring district's Safe School Coordinators and police partners to ensure safety protocols are reviewed and monitored, placing student safety as a high priority.		• Naloxone training is made available for Administrators and first aid attendants through partnership with Island Health.
I	Health and Safety Operations / Human Resources: A workplace injury results from an accident or violence. Claims and Disability Management is ineffective: Non-compliance with WorksafeBC regulation	• Accountability is not clear or procedures / process inadequate • Increased compliance focus (WorkSafe) and risk associated with violence in the workplace • Increase in mental health and other complex workplace claims	• Harm to students or employees • Increased claims and insurance premium cost • Financial loss to District (fines for non-compliance and/or legal liability) • Reputational damage and reduced confidence	• Implemented online Safety Management System • OH&S training courses • Leverage SD23 expertise to manage claims • Implementation of Violence Risk Assessment processes • Inspection of facilities • Implementation of Facilities/HS Administrator Training • Enhanced Health and Wellness programs including enhanced Employee and Family	MEDIUM	• Continue to implement preventative programs • Enhanced focus on Return to Work and Job Demand Analysis development • Focused efforts on prevention associated with critical claims affecting insurance premiums • Implementation of province initiatives and hazard mitigation techniques

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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
				Assistance Program (EFAP) to support staff		
J	Facilities / Operations: Facilities or transportation system (bus and white fleet) are not safe for students, staff or community	• Limited funding for capital upgrade and maintenance • Cost escalation • Accountability is not clear • Potential risk not addressed by inspections or compliance procedures	• Harm results to students or staff • Non-compliance with regulatory requirements (OH&S, fire code, building code, motor vehicle regs, etc.) • Financial loss including legal liability or penalty • Reputational damage and reduced confidence	• Regular inspections of vehicles and facilities. • Continued replacement of aging vehicles and equipment • Targeted audit of higher risk activities including shops. • Facility safety is a capital plan priority	MEDIUM	• Seismic upgrade and facility safety continues to be a capital plan priority • Continue targeted audits of higher risk programs • Implemented new bus transportation registration procedures with one objective being to manage ridership within the capacities of buses. • Review of school allocations for equipment replacement, which will include clarifying accountabilities for replacing all equipment and systems.
K	Strategic / Facilities: Facilities do not accommodate changing demographics or program requirements	• Limited capital funding • Construction cost escalation • Enrolment growth exceeds forecast • Actions to manage growth are not implemented soon enough	• Schools exceed capacity or students are unable to attend their catchment area school. • Expectations of families are not met • Educational programs negatively impacted	• Long range facilities planning work and continuous monitoring • Robust process to forecast future enrolment • Installation of portable classrooms when needed • Building renovations or replacements reflect	LOWER	• No specific risk response (risk lower due to existing mitigations)

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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
			Reputational damage and reduced confidence.	today's program needs (ex. replacement of CDC).		
L	School Operations: A student or staff member has an accident during a field trip, sports event, shop class or other educational program.	Non-compliance with procedures or risk not mitigated	- Harm results to student or staff - Financial loss including legal liability or penalty - Reputational damage and reduced confidence	- Field trip/event procedures including approval and supervision - Inspection of school learning environments. - Compliance with OH&S and other regulatory safety requirements	LOWER	No specific risk response (risk lower due to existing mitigations)
M	Financial / Operations / Human Resources / Educational Programs: Ethical breach or inappropriate action by staff member or volunteer	- Fraud or perceived inappropriate use of funds - Conflict of interest - Harassment or other inappropriate behaviour	- Harm results to students or staff - Financial loss including legal liability or penalty - Reputational damage and reduced confidence	- Policy and administrative procedures requiring appropriate investigation of complaints/concerns. - Financial controls - Oversight and training - Criminal record checks	LOWER	No specific risk response (risk lower due to existing mitigations)

To: Finance Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: Report from the Budget Advisory Committee

Date: January 27, 2026

Purpose

The purpose of this briefing note is to outline recommendations from the Budget Advisory Committee (BAC), and a related recommendation stemming from discussions at the Indigenous Education Council (IEC) meeting on January 26, 2026.

Next Steps

The Budget Advisory Committee (BAC) met on January 22, 2026. The full January Budget Advisory Meeting Package is available at the following link: [Budget Planning Documents Archive | Saanich Schools](#). The meeting notes are included as attachment 1 to this briefing note and include two recommendations from BAC:

1. That the Board approve the Budget Advisory Committee Terms of Reference; and,
2. That the Board approve the 2026/27 Budget Process Consultation Plan.

The draft Terms of Reference is included as attachment 2 and the draft Consultation Plan is included as attachment 3.

As outlined in the meeting notes, the BAC Terms of Reference have been amended to include two representatives from the Indigenous Education Council as members of BAC.

The Indigenous Education Council (IEC) met on January 26, 2026, and one of the items discussed was involvement of the IEC in the budget consultation process. In addition to confirming IEC representation on BAC, at the IEC meeting there was also discussion of involving the full IEC in the process at the next meeting of the IEC on April 27, 2026. The timing of the next IEC meeting (April 27th) is conducive to receiving feedback from the IEC on the results of the budget consultation before they are reviewed at the final meeting of BAC on April 30th. As the IEC is a governance committee, I recommend that this meeting be included in the Budget Process/Timelines document consistent with the inclusion of other Board committee meetings. The current budget timelines/process is included for reference as attachment 4.

Recommendations from BAC:

1. That the Board approve the Budget Advisory Committee Terms of Reference.

2. That the Board approve the 2026/27 Budget Process Consultation Plan.

Staff Recommendation:

3. That the Budget Timelines/Process be amended to include the Indigenous Education Council meeting on April 27, 2026

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jason Reid".

Jason Reid
Secretary Treasurer

JR/klt

- Attachments:
1. Budget Advisory Committee Meeting Notes – January 22, 2026
 2. Budget Advisory Committee Terms of Reference
 3. 2026/27 Budget Process Consultation Plan
 4. 2026/27 Budget Process/Timelines



BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 22, 2026

3:00 pm, Board Room

Committee Members:

Keven Elder, Chair
Susan Hickman, Trustee
Elsie McMurphy, Trustee
Dave Eberwein, Superintendent
Melanie Paas, Assistant Superintendent
Peter Westhaver, Assistant Superintendent
Helena Takhar, Director of Instruction

Jason Reid, Secretary Treasurer
Megan Cimaglia, Director of Finance
Shannon Toronitz, STA
Belinda Waller, CUPE
Aaron Buckham, SAA
Sara Postlethwaite, SAA
Kal Russell, SISP
Jane Bassett, COPACS

Other Attendees: Chair Dunford, Vice Chair Silzer, Trustee Vandall, and Trustee Van Well

Meeting Notes

1. Committee Chair Elder acknowledged the meeting was being held on the territory of the WSÁNEĆ people and welcomed committee members and guests.
2. The committee reviewed the Timelines/Process and Guiding Principles, which were approved by the Board at the November 26, 2025 Board meeting.
3. The committee reviewed the Committee Terms of Reference. Committee Chair Elder noted the newly formed Indigenous Education Council (IEC) was meeting next week and that one of the items to be discussed was opportunities for the IEC to participate in the budget process. The committee agree that if it was the wish of the IEC to be represented on the Budget Advisory Committee, the terms of reference would be amended. Committee Chair Elder confirmed that BAC members supported moving the terms of reference forward for Board approval, after reflecting the preference of the IEC regarding involvement in the budget consultation process. [\[Note: At the January 26, 2026 meeting of the IEC, the IEC confirmed they would participate on the Budget Advisory Committee \(BAC\) with two representatives from the IEC on BAC. The committee terms of reference have been amended to include two representatives from the IEC\].](#)
 - **Committee Recommendation: That the Board approve the Budget Advisory Committee terms of reference.**
4. Secretary Treasurer Reid presented the 2026/27 Budget Process Consultation Plan, and the committee discussed the budget context for 2026/27 and the consultation approach. The committee agreed that the plan be presented to the Board for approval, with some minor amendments.
 - **Committee Recommendation: That the Board approve the 2026/27 Budget Process Consultation Plan.**
5. The committee reviewed and discussed the Preliminary Analysis of Budget Reduction Options. It was noted that if bus transportation fees were to be implemented, that decision would need to occur before the preliminary budget was adopted due to the timing of the bus registration process.
6. The committee reviewed history of budget advocacy and discussed potential advocacy strategies.
7. Committee Chair Elder adjourned the meeting.
 - Next meeting: **Thursday, February 19, 2026, 3:00-5:00pm**



Budget Advisory Committee

TERMS OF REFERENCE

Purpose:

1. To advise the Board of Education on the allocation of the operating budget to various programs and services to best meet our student needs within variable revenues;
2. To provide the Board with representative advice on budget issues and implications of proposed changes;
3. To provide advice on new priorities and emerging opportunities;
4. To provide a forum for open communication and understanding of the budget;
5. To provide advice on and assist in the effective communication of financial issues and decisions throughout the district, and beyond.
6. To advise the Board of Education on strategies relating to advocacy.

Membership:

- Finance Facilities and Technology Committee Chair is Chair of the Budget Advisory Committee
- Other Finance Facilities and Technology Committee Trustees
- Executive Staff
- Director of Finance
- Two representatives from the Indigenous Education Council (IEC)
- Two representatives from school administration (Saanich Administrators' Association)
- Two representatives from Saanich Teachers' Association
- Two representatives from CUPE 441
- Two representatives from COPACS
- One representative from SISP

Meetings are public and open to non-members.

Meetings:

To meet at least three times between January and May

Report to:

Finance, Facilities and Technology Committee of the Board

Indicators of Success:

- All members are aware of the contents of the operating budget and communicate positively about that understanding;
- All members understand the budget issues and work together to solve them;
- There is a good level of trust, openness and sharing on the committee among all members; and where possible decisions are made through consensus;
- All employees and partners in the district are receiving effective communication about the budget;
- Committee provided useful advice to the Board of Education.



2026/27 Budget Process Consultation Plan

Prepared by: Jason Reid

Date: January 15, 2026

Attachment 3

District Overview

The Saanich School District provides a diverse array of programs and services in 18 schools for more than 8,000 students. The district has over 1,300 staff and an annual program budget (operating and special purpose fund) of about \$120 million.

The Board's Strategic Plan serves as a framework through which district directions and decisions are considered and initiated. It is our public commitment and acts as a road map to guide the district from where it is to where it wants to be.

The 2022-2027 Strategic Goals:

► **LITERACY** To improve student literacy across the curriculum for all students with a particular focus on early learning

► **INDIGENOUS LEARNER SUCCESS** To engage in practices that support culturally responsive and barrier-free learning environments for Indigenous students

► **MENTAL HEALTH AND WELLNESS** To promote mental health and well-being through social emotional learning and trauma-informed practice

► **GLOBAL CITIZENSHIP** To provide opportunities and experiences that inspire learners to be knowledgeable, curious and active global citizens who support the well-being of oneself, family, community and our environment

Budget Planning Cycle

In November 2025, the Board approved the Timelines/Process and Guiding Principles for 2026/27 Budget Planning. These documents have been posted to the [budget consultation site](#). Through out the process, information relevant to the consultation will be posted to this site including agenda packages and meeting notes of the Budget Advisory Committee.

The focus of the budget planning process is the development of the preliminary budget for the following fiscal year. However, this is only part of an annual budget cycle comprised of a series of inter-related processes. School districts are also unique in adopting both a preliminary budget and an amended budget following confirmation of fall enrolment and funding. The changes that occur between the preliminary and amended budget are informed by priorities identified during the spring budget consultation process.

For more information on the annual budget planning cycle refer to appendix 1.

Attachment 3

Enrolment and Funding

Approximately 85% of operating fund revenues are determined by per student funding allocations. In the 2025/26 preliminary operating budget, budgeted operating revenues are \$103.5 million and include:

- \$66.4 million – per pupil fall enrolment funding (Sept 30th),
- \$17.1 million - funding for unique need designations (Sept 30th), and
- \$3.1 million – February, May and July enrolment funding.

The preliminary budget is prepared based on forecasted Sept 30th enrolment, and the amended budget reflects actual Sept 30th enrolment.

Given the significance of enrolment in determining funding, forecasting enrolment is an important part of the budget process. Enrolment forecasting is also important for informing facilities planning work. Each year, new enrolment projections are preparing reflecting historical observation, BC Stats population projections, and local knowledge including known local factors impacting enrolment such as residential development, changes to programs, or a change in school capacity.

Figure 1: Fall Enrolment History (FTE)

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Elementary	2,813	2,783	2,907	2,962	2,937	2,911	2,812
Middle	1,580	1,479	1,535	1,532	1,589	1,593	1,622
Secondary	2,237	2,150	2,154	2,150	2,171	2,220	2,224
CE/Alt Programs	205	194	194	209	205	208	209
Total In-Person Learning	6,835	6,606	6,790	6,853	6,902	6,932	6,867
Online Learning (SIDES)	287	800	573	358	453	559	607
Total School Age Enrolment	7,122	7,406	7,363	7,211	7,355	7,491	7,474
Adult Enrolment	73	133	96	80	88	119	142
Total Fall Enrolment	7,195	7,539	7,459	7,291	7,443	7,610	7,616
Increase/(decrease) over prior year		344	(80)	(168)	152	167	6

Attachment 3

Following a period of enrolment volatility during and following the pandemic (particularly at SIDES), enrolment has settled into a more predictable pattern. Enrolment has declined at elementary for the past three years but continues to grow at middle and secondary as larger cohorts (from elementary growth in previous years) now move through middle and then secondary schools. As these larger cohorts graduate there will be downward pressure on enrolment in future years. In-migration at all grade levels provides upward pressure on enrolment, but is more difficult to forecast. The longer-range forecast predicts that overall enrolment will remain stable or decline modestly.

Online learning enrolment growth during the past three years is attributed to the Saanich online learning program (SIDES) being granted Provincial Online Learning School (POLS) status. Beginning in 2023/24, other online learning programs not granted POLS status were no longer able to cross enrol students from outside their district boundaries.

The district is still reviewing the updated enrolment forecast for 2026/27 to 2035/36, which will be available for the February BAC meeting.

Attachment 3

Components of the Budget

The school district's budget is comprised of three separate funds: Operating Fund, Special Purpose Fund and Capital Fund. Each of these funds differs with respect to the methods of accounting used, the legislative and other constraints, and relevance to the budget planning process. The table below describes each of the funds and their relevance to the budget planning.

Operating Fund 2025/26 Budgeted Revenues: \$103.5 million	Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Grants from the Ministry of Education accounted for \$89.4 million (86%) of budgeted operating revenues in the preliminary 2025/26 budget. The budget consultation process focuses primarily on the operating fund. Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an <u>accumulated</u> deficit position in the operating fund. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.
Special Purpose Fund 2024/25 Actual Revenues: \$20.0 million	The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. The largest component of the special purpose fund is the classroom enhancement fund (2024/25 Actual Revenues: \$12.6 million), which beginning in fiscal 2017/18 funds the cost of the restored class size and composition language. Because these funds are restricted for a specific purpose, they are generally not a focus of the budget planning process except as contextual information. If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund reducing accumulated operating surplus. Annual and accumulated surplus in the special purpose fund is always zero.
Capital Fund 2024/25 Actual Capital Funding: \$4.2 million	The capital fund budget is determined through the Board of Education's approval of the annual capital plan and other funding applications, and by subsequent Ministry approval. As the capital fund budget is determined through a separate process, it is generally outside the scope of the budget planning process.

Attachment 3

Contingency Reserve

Policy 19 (Accumulated Operating Surplus) requires that a Contingency Reserve be established that is sufficient to reduce, to an appropriate level, financial risk that results from financial forecasting risk and/or unforeseen circumstances. The overall objective is to protect continuity of educational programs in the school district. Once established the Contingency Reserve is to be used only to fund additional cost pressures that result from circumstances beyond the school district's control or, with the Board of Education's approval, in response to unforeseen circumstances.

The current contingency reserve to be reflected in the 2025/26 Amended Budget is \$3.6 million, or approximately 3.0% of operating and special purpose revenues (2024/25 Contingency reserve was approximately 2.8%).

Having an appropriate contingency reserve in place allows the Board to adopt a budget with assumptions that are less conservative and more reflective of the most likely scenario. When a contingency reserve becomes depleted, future budget pressure will increase significantly as more conservative assumptions become necessary.

2026/27 Budget Context

Strategic Plan 2022-2027

The budget planning process for several years has increasingly focused on budget decisions being informed by strategic priorities. The strategic plan identifies the following four priority areas:

- Literacy
- Indigenous Learner Success
- Mental Health and Wellness
- Global Citizenship

Implementation of these priorities is driving operational plans and how existing resources are being deployed. This includes the deployment of district and teacher leadership capacity, and curriculum and professional development budgets in support of improving performance in these priority areas. Implementation of the strategic plan will drive budget decisions by identifying specific strategies to improve student achievement, and their related budget implications.

Multi-Year Financial Plan

In October 2025, the Board approved the [2026 – 2028 Multi-Year Financial Plan](#).

The purpose of the plan is to demonstrate how financial resources are used longer term to support strategic priorities and operational needs to enhance student educational outcomes.

Attachment 3

A significant risk identified in the plan is that inflationary cost pressures are forecasted to continue exceeding funding growth over the next 3 years. The 2025/26 Amended Budget will include appropriation of accumulated surplus of \$2.4 million to fund continuing expenditures. This appropriation has increased significantly in recent years – in 2024/25 it was \$1.6 million and in 2023/24 it was \$0.6 million. Increased dependence on one-time reserves has been necessary to offset significant unfunded inflationary pressures in recent years. Growing appropriation of accumulated surplus to fund continuing expenditures is only sustainable if balanced by the generation of annual savings relative to budget, which is a scenario that becomes less likely as the appropriation continues to grow.

As reported in the Multi-Year Financial Plan, financial pressure is forecasted to grow as expenditure growth continues to outpace funding growth. As a result, unless the ministry deviates from its historical practice of not fully funding inflation, future budget reductions will be necessary.

Through the budget process, the preparation and review of monthly fiscal forecasts will inform BAC's understanding of projected budgetary balance.

In November 2025 a preliminary analysis of budget reduction options was prepared and reported to the Finance, Facilities and Technology Committee. This analysis will be the foundation for the identification of budget reduction options.

Budget Consultation Process

Effective implementation of the Board's strategic plan necessitates alignment of budget decisions with strategic plan priorities. [Board policy 2 \(Role of the Board\)](#) includes "Improvement of student achievement and individual success" as a specific area of responsibility and that the Board shall ensure the strategic plan includes strategies to improve student achievement, and that initiatives to improve student outcomes are reflected in the annual budget.

The ministry's [Framework for Enhancing Student Learning](#) states that annual and multi-year financial planning should be driven by strategic plan priorities, and that financial and operational plans should be monitored and adjusted through a framework for continuous improvement.

In addition to improving student outcomes, the Board is also responsible for ensuring that significant operational risks are being managed. These operational risks often align with strategic priorities, but may also align with the Board's other legislated responsibilities (example: health and safety, protection of privacy, etc.).

A foundation of the budget consultation process is community engagement on the development of a budget that aligns with and supports the strategic plan and, where necessary, the mitigation of significant operational risk.

Attachment 3

Community Consultation Process

Engagement with district staff, partners and the community informs the budget process through both formal planning meetings and continuous engagement. The approved timelines/process includes four Budget Advisory Committee (BAC) meetings, a community budget meeting, and other meetings leading to a Special School Board Public Budget Meeting on May 6, 2026.

The key components to the 2026-27 Budget consultation process include:

- Consultation with partner groups through representation on the Budget Advisory Committee,
- Student voice meetings building upon ongoing engagement with students informing implementation of the strategic plan,
- Consultation with the Indigenous Education Council (IEC),
- Consultation meetings with partners and stakeholders as requested,
- Considering the budget implications of specific initiatives to improve student achievement in identified strategic priority areas, and/or to address operational risks, and
- A community budget meeting to present the budget context and identified budget priorities for community feedback.
- The primary mechanism for receiving feedback will be the community survey, and there will also be opportunities to provide feedback in the community budget meeting through group discussion.
- An invitation to participate in the budget consultation (including background information and the survey link) will be distributed to all parents and staff.

A detailed community engagement plan will be reviewed by the committee at the April 8, 2026 BAC meeting.

Information Guiding the Budget Consultation Process

During the budget consultation process the following information will be presented to the Budget Advisory Committee:

- Enrolment forecast and estimated revenue
- Monthly fiscal forecast including projected accumulated surplus, and analysis of budget sustainability
- Historical budget trends and budget changes
- Review of Provincial Budget 2026
- Estimated 2026/27 budget pressure reflecting estimated changes to revenues and expenses
- Results of analysis of budget reduction options (building upon the preliminary analysis included as Appendix 2)
- Review the budget implications of specific initiatives to improve student achievement in the identified strategic priority areas.
- Review 2026 Risk Report and any related budget implications

Appendix 1 – Annual Budget Planning Cycle

The school district's fiscal year ends on June 30th (i.e. fiscal year 2026/27 begins July 1, 2026 and ends June 30, 2027). The budget planning cycle is comprised of a series of activities related to planning, implementation, monitoring and reporting.

Jan to June, 2026 (in 2025/26 fiscal year)	• January to May – Budget planning process leading to adoption of 2026/27 Preliminary Budget (as described in this plan). • February - Adoption of the 2025/26 Amended Budget reflecting adjustments to the 2025/26 preliminary budget following confirmation of 2024/25 actual results, 2025 fall enrolment/staffing, and other changes. • January to May – Monthly forecasting of actual results in relation to the 2025/26 amended budget. Projected 2025/26 surplus/(deficit) informs the 2026/27 budget planning process by both measuring the current budget structural balance and estimating the projected accumulated operating surplus available for the 2026/27 budget year.
July to Sept, 2026 (in 2026/27 fiscal year)	• July to September – Completion and audit of 2025/26 financial statements confirming actual results including accumulated operating surplus available for the 2026/27 budget year. • August to September – leading to school start-up actual enrolment figures (while not yet final) become more apparent necessitating adjustments to staffing and related funding estimates.
Oct to Dec, 2026 (in 2026/27 fiscal year)	• October to December - Confirmation of final Sept 30th enrolment and related staffing changes and Board approval for allocation of net enrolment growth funding (these changes are reflected in the 2026/27 Amended Budget adopted by the Board February 2027). • December - Board approval of 2027/28 Budget Timelines/Process and Guiding Principles.

School District No. 63 (Saanich)
2026/27 PRELIMINARY OPERATING BUDGET
TIMELINES / PROCESS

January	Management develops 2026/27 enrolment projections
January 22	Budget Advisory Committee meeting, 3:00–5:00pm <i>Review timeline, guiding principles, committee terms of reference, budget process consultation plan, and advocacy strategies</i>
February 3	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm <i>Review Budget Process Consultation Plan & Budget Advisory Committee Terms of Reference</i>
February 11	School Board Meeting, 7:00pm <i>Approve Budget Process Consultation Plan & Budget Advisory Committee Terms of Reference</i>
February 19	Budget Advisory Committee meeting, 3:00–5:00pm
February 24	Provincial Budget 2026 released
March 3	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
March 11	School Board Meeting, 7:00 pm
March 14	2026/27 District funding allocations from government
April 8	Budget Advisory Committee meeting, 3:00–5:00pm <i>(April 8 is a Wednesday but April 9 conflicts with BCSTA AGM)</i>
April 14	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
April 15	School Communities and Public Budget Meeting, Bayside Middle School, 7:00pm
April 22	School Board Meeting, 7:00pm
April 23	Management Team working session, 2:00–4:00pm
April 30	Budget Advisory Committee meeting, 3:00–5:00pm
May 5	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
May 6	Committee of the Whole/Special School Board Public Budget Meeting, 7:00pm
May 13	School Board Meeting, 7:00pm <i>Approval of budget and submission to Ministry of Education by June 30, 2026</i>

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: 2025/26 Amended Budget

Date: January 28, 2026

Purpose

The purpose of this briefing note is to outline budget adjustments made following the Board's adoption of the 2025/26 Preliminary Budget (in June 2025) that are reflected in the 2025/26 Amended Budget proposed for adoption. This information is provided to support the committee's review and consideration of recommending that the Board adopt the 2025/26 Amended Budget.

Background

Each year the Board approves a preliminary budget before the beginning of the July 1st to June 30th fiscal year. An amended annual budget is then adopted prior to the end of February reflecting changes that result from:

- analysis of prior year financial results and confirmation of available accumulated operating surplus;
- confirmation of fall enrolment and resulting funding and staffing costs; and,
- other circumstances that have arisen subsequent to adoption of the preliminary budget.

Both the preliminary and amended budgets are adopted through three readings of a budget bylaw in a public Board meeting

2025/26 Amended Budget

Following adoption of the 2025/26 Preliminary Budget, the Board approved budget changes in the fall of 2025 following the confirmation of fall enrolment. The following budget changes were reported and approved at the October and November Board meetings and are now reflected in the amended budget:

Budget Adjustments Reflecting Final Fall Enrolment	
Increase - Enrolment based funding growth	510,096
Increase - Enrolling Teacher Budget (1.0 FTE)	(127,234)
Increase - Inclusive Education Budget	(349,702)
Increase - Careers Program Budget (cost escalation)	(26,000)
Increase - Indigenous Education Budget	(7,160)
Net Change	(0)

In September 2025, the Board approved internal restrictions of accumulated surplus totaling \$4,394,436. This amount included \$2,428,256 allocated to fund continuing expenditures in the budget. At that time, the residual accumulated surplus of \$3,582,972 was allocated to contingency reserve.

Through the detailed compilation of the amended budget a positive budget variance resulted. Changes relative to the preliminary budget can occur as salary and benefit costs are budgeted in greater granularity and as assumptions are reviewed and adjusted. A larger positive variance emerged from this process, partially attributable to a lower than expected average teacher salary. As a result, we recommend that in the amended budget, \$500,000 be transferred from Appropriation for Budget to Contingency Reserve.

	September 2025	February 2026
School Activities (multi-year funding)	312,057	312,057
District Activities (multi-year funding)	1,654,122	1,654,122
Appropriated for Budget in following year	2,428,256	1,928,256
Total Internally Restricted	4,394,436	3,894,436
Contingency Reserve (Unappropriated Surplus)	3,582,972	4,082,972
Total Accumulated Surplus	7,977,408	7,977,408

The adjusted total appropriation of accumulated surplus of \$3,894,436 for budget is reflected in statement 2 (page 2) and in schedule 2 (page 6) of the 2025/26 Amended Annual Budget.

Changes from Confirmation of Additional Targeted Funding

In addition to the changes noted above, the amended budget also reflects other changes resulting from confirmation of targeted funding following the adoption of the preliminary budget. These changes include the following:

- Adjustments to school generated revenues and expenditures reflecting 2024/25 actuals (reported in the special purpose fund).
- Confirmation of \$1,361,308 in funding for contractual remedies through the Classroom Enhancement Fund (reported in the special purpose fund).
- Other changes to targeted funding confirmed following adoption of the preliminary budget.

School and Departmental Budget Adjustments

Following confirmation of budget carry-forwards and enrolment in the fall, schools and departments balanced their individual budgets and the resulting budget changes are reflected in the amended budget. As staffing budgets are centralized, these budget changes typically impact service and supply accounts (although small additions to staffing budgets may also occur in some circumstances). These changes are typically small reallocations between service and supply accounts as schools and departments plan for the school year ahead.

Staff Recommendations

That the Board adopt the 2025/26 Amended Budget at the March Board meeting through the adoption of a budget bylaw.

With Respect,

A handwritten signature in blue ink, appearing to read "Jason Reid".

Jason Reid
Secretary Treasurer

JR/klg

Attachment: Amended Annual Budget 2025/26

Amended Annual Budget

School District No. 63 (Saanich)

June 30, 2026

School District No. 63 (Saanich)

June 30, 2026

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (SAANICH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2025/2026 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 63 (Saanich) Amended Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$135,682,497 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2026;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich)
Amended Annual Budget Bylaw 2025/2026, adopted by the Board the _____ DAY OF _____, 2026.

Secretary Treasurer

School District No. 63 (Saanich)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,840,313	7,836,125
Adult	92,063	87,250
Total Ministry Operating Grant Funded FTE's	7,932,375	7,923,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	106,136,537	102,869,424
Other	71,412	151,195
Federal Grants	4,613,014	3,594,918
Tuition	4,494,600	4,488,889
Other Revenue	7,338,955	8,052,579
Rentals and Leases	464,500	464,500
Investment Income	461,080	372,083
Amortization of Deferred Capital Revenue	6,337,535	5,930,000
Total Revenue	129,917,633	125,923,588
Expenses		
Instruction	108,001,330	102,263,108
District Administration	4,388,080	4,494,313
Operations and Maintenance	19,831,259	19,400,521
Transportation and Housing	2,475,927	2,659,299
Total Expense	134,696,596	128,817,241
Net Revenue (Expense)	(4,778,963)	(2,893,653)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,894,436	2,428,256
Budgeted Surplus (Deficit), for the year	(884,527)	(465,397)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(884,527)	(465,397)
Budgeted Surplus (Deficit), for the year	(884,527)	(465,397)

School District No. 63 (Saanich)
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2026

Statement 2

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	105,682,475	104,390,666
Operating - Tangible Capital Assets Purchased	968,097	1,339,000
Special Purpose Funds - Total Expense	20,645,668	16,537,575
Special Purpose Funds - Tangible Capital Assets Purchased	17,804	
Capital Fund - Total Expense	8,368,453	7,889,000
Total Budget Bylaw Amount	135,682,497	130,156,241

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 63 (Saanich)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,778,963)	(2,893,653)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(985,901)	(1,339,000)
Total Acquisition of Tangible Capital Assets	(985,901)	(1,339,000)
Amortization of Tangible Capital Assets	8,368,453	7,889,000
Total Effect of change in Tangible Capital Assets	7,382,552	6,550,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,603,589	3,656,347

School District No. 63 (Saanich)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,977,408	-	11,856,667	19,834,075
Changes for the year				
Net Revenue (Expense) for the year	(2,772,849)	17,804	(2,023,918)	(4,778,963)
Interfund Transfers				
Tangible Capital Assets Purchased	(968,097)	(17,804)	985,901	-
Local Capital	(153,490)		153,490	-
Net Changes for the year	(3,894,436)	-	(884,527)	(4,778,963)
Budgeted Accumulated Surplus (Deficit), end of year	4,082,972	-	10,972,140	15,055,112

School District No. 63 (Saanich)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	90,091,065	89,381,849
Other	71,412	151,195
Federal Grants	84,014	544,918
Tuition	4,494,600	4,488,889
Other Revenue	7,338,955	8,052,579
Rentals and Leases	464,500	464,500
Investment Income	365,080	365,083
Total Revenue	102,909,626	103,449,013
Expenses		
Instruction	88,008,337	86,429,943
District Administration	4,301,435	4,407,669
Operations and Maintenance	11,448,899	11,465,649
Transportation and Housing	1,923,804	2,087,405
Total Expense	105,682,475	104,390,666
Net Revenue (Expense)	(2,772,849)	(941,653)
Budgeted Prior Year Surplus Appropriation	3,894,436	2,428,256
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(968,097)	(1,339,000)
Local Capital	(153,490)	(147,603)
Total Net Transfers	(1,121,587)	(1,486,603)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 63 (Saanich)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	92,380,213	92,027,756
ISC/LEA Recovery	(3,556,143)	(4,149,650)
Other Ministry of Education and Child Care Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	698,744	550,000
Student Transportation Fund	280,000	280,000
FSA Scorer Grant	12,964	14,464
Labour Settlement Funding		-
Operating Grant Enrolment Adjustment	(102,028)	182,755
Indigenous Education Council	-	99,209
Total Provincial Grants - Ministry of Education and Child Care	90,091,065	89,381,849
Provincial Grants - Other	71,412	151,195
Federal Grants	84,014	544,918
Tuition		
International and Out of Province Students	4,494,600	4,488,889
Total Tuition	4,494,600	4,488,889
Other Revenues		
Funding from First Nations	3,556,143	4,149,650
Miscellaneous		
Miscellaneous and School Generated	191,559	367,828
Cafeteria	109,178	109,176
Textbook and Distance Ed Fees	50,000	50,000
International and Out of Province Homestay Fees	3,325,900	3,352,500
Bus Fees	36,175	23,425
Community Use of Facilities	70,000	-
Total Other Revenue	7,338,955	8,052,579
Rentals and Leases	464,500	464,500
Investment Income	365,080	365,083
Total Operating Revenue	102,909,626	103,449,013

School District No. 63 (Saanich)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	39,740,536	40,072,864
Principals and Vice Principals	5,453,224	5,408,507
Educational Assistants	7,724,149	7,556,725
Support Staff	10,322,556	10,200,970
Other Professionals	4,620,681	4,383,069
Substitutes	4,430,932	4,445,674
Total Salaries	72,292,078	72,067,809
Employee Benefits	19,560,602	18,907,429
Total Salaries and Benefits	91,852,680	90,975,238
Services and Supplies		
Services	5,358,415	6,422,428
Professional Development and Travel	764,891	837,387
Rentals and Leases	172,000	164,000
Dues and Fees	714,842	701,328
Insurance	282,000	255,000
Supplies	5,031,624	3,475,954
Utilities	1,506,023	1,559,331
Total Services and Supplies	13,829,795	13,415,428
Total Operating Expense	105,682,475	104,390,666

School District No. 63 (Saanich)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	29,808,429	736,857	85,432	522,412		3,893,084	35,046,214
1.03 Career Programs	404,696	83,062	2,404	72,950		1,140	564,252
1.07 Library Services	902,604			430,326		3,800	1,336,730
1.08 Counselling	1,101,110						1,101,110
1.10 Inclusive Education	5,147,365	333,569	7,179,360	435,513	1,431,107	224,343	14,751,257
1.30 English Language Learning	683,253						683,253
1.31 Indigenous Education	476,495	57,342	456,953	46,065	62,727	30,005	1,129,587
1.41 School Administration		3,903,946		1,976,986		28,861	5,909,793
1.62 International and Out of Province Students	1,216,584	182,066		421,242	206,011	2,000	2,027,903
Total Function 1	39,740,536	5,296,842	7,724,149	3,905,494	1,699,845	4,183,233	62,550,099
4 District Administration							
4.11 Educational Administration		156,382		46,085	925,338		1,127,805
4.20 Early Learning and Child Care					141,445		141,445
4.40 School District Governance							-
4.41 Business Administration				514,582	1,011,473	29,166	1,555,221
Total Function 4	-	156,382	-	560,667	2,078,256	29,166	2,824,471
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				44,477	724,228	90,000	858,705
5.50 Maintenance Operations				4,584,848		63,533	4,648,381
5.52 Maintenance of Grounds				544,031			544,031
5.56 Utilities							-
Total Function 5	-	-	-	5,173,356	724,228	153,533	6,051,117
7 Transportation and Housing							
7.41 Transportation and Housing Administration				108,907	118,352		227,259
7.70 Student Transportation				574,132		65,000	639,132
Total Function 7	-	-	-	683,039	118,352	65,000	866,391
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	39,740,536	5,453,224	7,724,149	10,322,556	4,620,681	4,430,932	72,292,078

School District No. 63 (Saanich)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2026 Amended Annual Budget \$	2026 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	35,046,214	9,991,455	45,037,669	2,925,494	47,963,163	46,828,785
1.03 Career Programs	564,252	139,551	703,803	423,242	1,127,045	1,151,929
1.07 Library Services	1,336,730	350,655	1,687,385	51,997	1,739,382	1,721,778
1.08 Counselling	1,101,110	280,783	1,381,893	1,000	1,382,893	1,401,635
1.10 Inclusive Education	14,751,257	3,762,803	18,514,060	696,899	19,210,959	18,879,014
1.30 English Language Learning	683,253	172,720	855,973	4,500	860,473	862,569
1.31 Indigenous Education	1,129,587	250,281	1,379,868	248,261	1,628,129	1,531,430
1.41 School Administration	5,909,793	1,412,424	7,322,217	56,000	7,378,217	7,315,661
1.62 International and Out of Province Students	2,027,903	507,753	2,535,656	4,182,420	6,718,076	6,737,142
Total Function 1	62,550,099	16,868,425	79,418,524	8,589,813	88,008,337	86,429,943
4 District Administration						
4.11 Educational Administration	1,127,805	223,121	1,350,926	117,767	1,468,693	1,597,316
4.20 Early Learning and Child Care	141,445	5,927	147,372	96,905	244,277	
4.40 School District Governance	-		-		-	237,507
4.41 Business Administration	1,555,221	470,433	2,025,654	562,811	2,588,465	2,572,846
Total Function 4	2,824,471	699,481	3,523,952	777,483	4,301,435	4,407,669
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	858,705	144,019	1,002,724	462,336	1,465,060	1,472,200
5.50 Maintenance Operations	4,648,381	1,407,260	6,055,641	1,608,398	7,664,039	7,520,454
5.52 Maintenance of Grounds	544,031	155,129	699,160	114,617	813,777	913,664
5.56 Utilities	-		-	1,506,023	1,506,023	1,559,331
Total Function 5	6,051,117	1,706,408	7,757,525	3,691,374	11,448,899	11,465,649
7 Transportation and Housing						
7.41 Transportation and Housing Administration	227,259	52,981	280,240	6,750	286,990	283,221
7.70 Student Transportation	639,132	233,307	872,439	764,375	1,636,814	1,804,184
Total Function 7	866,391	286,288	1,152,679	771,125	1,923,804	2,087,405
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	72,292,078	19,560,602	91,852,680	13,829,795	105,682,475	104,390,666

School District No. 63 (Saanich)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	16,045,472	13,487,575
Federal Grants	4,529,000	3,050,000
Investment Income	89,000	
Total Revenue	20,663,472	16,537,575
Expenses		
Instruction	19,992,993	15,833,165
District Administration	86,645	86,644
Operations and Maintenance	405,872	405,872
Transportation and Housing	160,158	211,894
Total Expense	20,645,668	16,537,575
Net Revenue (Expense)	17,804	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(17,804)	-
Total Net Transfers	(17,804)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 63 (Saanich)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	123,592	342,569	1,738,011	-	3,197	5,609	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	305,872	318,467			102,000	22,050	198,864	486,599	967,993
Other			100,000	4,500,000					
Investment Income			18,000	71,000					
	305,872	318,467	118,000	4,571,000	102,000	22,050	198,864	486,599	967,993
Less: Allocated to Revenue	305,872	442,059	118,000	4,500,000	102,000	25,247	198,864	486,599	967,993
Recovered							5,609		
Deferred Revenue, end of year	-	-	342,569	1,809,011	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	305,872	442,059			102,000	25,247	198,864	486,599	967,993
Federal Grants			100,000	4,429,000					
Investment Income			18,000	71,000					
	305,872	442,059	118,000	4,500,000	102,000	25,247	198,864	486,599	967,993
Expenses									
Salaries									
Teachers							44,271		
Principals and Vice Principals							11,983	72,861	143,442
Educational Assistants		357,772							195,312
Support Staff					61,117			310,709	78,125
Other Professionals									72,811
Substitutes							36,847		276,766
	-	357,772	-	-	61,117	-	93,101	383,570	766,456
Employee Benefits		82,287			17,113		19,416	103,029	174,537
Services and Supplies	305,872	2,000	118,000	4,482,196	23,770	25,247	86,347		27,000
	305,872	442,059	118,000	4,482,196	102,000	25,247	198,864	486,599	967,993
Net Revenue (Expense) before Interfund Transfers	-	-	-	17,804	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(17,804)					
	-	-	-	(17,804)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	100,626	-	7,076	1,948	16,409	56,703	318,376
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	10,078,355	1,361,308	59,532	52,000	-	-	-	175,000	854,935
Other									
Investment Income									
	10,078,355	1,361,308	59,532	52,000	-	-	-	175,000	854,935
Less: Allocated to Revenue	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
Recovered									
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
Federal Grants									
Investment Income									
	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
Expenses									
Salaries									
Teachers	8,030,562			12,186				84,215	
Principals and Vice Principals									21,858
Educational Assistants									160,395
Support Staff			88,561						109,603
Other Professionals									
Substitutes		1,143,956					2,000	57,190	
	8,030,562	1,143,956	88,561	12,186	-	-	2,000	141,405	291,856
Employee Benefits	2,047,793	217,352	24,797	3,107			380	29,019	80,407
Services and Supplies			46,800	36,707	7,076	1,948	14,029	61,279	801,048
	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	Professional Learning Grant	National School Food Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	225,839	59,681	2,999,636
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	-	149,050	15,132,025
Other			4,600,000
Investment Income			89,000
	-	149,050	19,821,025
Less: Allocated to Revenue	225,839	208,731	20,663,472
Recovered			5,609
Deferred Revenue, end of year	-	-	2,151,580
Revenues			
Provincial Grants - Ministry of Education and Child Care	225,839	208,731	16,045,472
Federal Grants			4,529,000
Investment Income			89,000
	225,839	208,731	20,663,472
Expenses			
Salaries			
Teachers	100,731		8,271,965
Principals and Vice Principals			250,144
Educational Assistants			713,479
Support Staff			648,115
Other Professionals	20,254		93,065
Substitutes			1,516,759
	120,985	-	11,493,527
Employee Benefits	27,723		2,826,960
Services and Supplies	77,131	208,731	6,325,181
	225,839	208,731	20,645,668
Net Revenue (Expense) before Interfund Transfers	-	-	17,804
Interfund Transfers			
Tangible Capital Assets Purchased			(17,804)
	-	-	(17,804)
Net Revenue (Expense)	-	-	-

School District No. 63 (Saanich)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	
Revenues				
Investment Income		7,000	7,000	7,000
Amortization of Deferred Capital Revenue	6,337,535		6,337,535	5,930,000
Total Revenue	6,337,535	7,000	6,344,535	5,937,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,976,488		7,976,488	7,529,000
Transportation and Housing	391,965		391,965	360,000
Total Expense	8,368,453	-	8,368,453	7,889,000
Net Revenue (Expense)	(2,030,918)	7,000	(2,023,918)	(1,952,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	985,901		985,901	1,339,000
Local Capital		153,490	153,490	147,603
Total Net Transfers	985,901	153,490	1,139,391	1,486,603
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,045,017)	160,490	(884,527)	(465,397)

	Prior Year Actual 2024	Prior Year Actual 2025	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2025	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(86,349,920)	(91,775,264)		(92,278,185)	(37,494,236)	(92,278,185)	-	Note 1
627 Indig. Northern Affairs Canada (INAC) Recovery	3,344,157	3,554,356		3,556,143	1,421,743	3,556,143	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding , Labour Settlement Funding</i>	(2,587,467)	(2,134,845)		(1,369,023)	(326,222)	(1,369,023)	-	
629 Classroom Enhancement Fund (CEF)	(12,158,989)	(12,553,451)		(12,407,626)	(4,418,539)	(12,407,626)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	(578,601)	(544,918)		(84,014)	-	(84,014)	-	
641 Other Ministry Grants <i>ERASE Grant</i>	(200,332)	(208,750)		(14,712)	(14,712)	(14,712)	-	
645 Instructional Cafeteria Revenue	(273,820)	(304,010)		(278,174)	(141,027)	(313,131)	34,957	
646 Local Education Agreements/Direct Funding Indig.	(3,344,157)	(3,554,356)		(3,556,143)	(1,421,743)	(3,556,143)	-	
647 International Program Revenue	(7,344,386)	(7,782,257)		(7,819,500)	(6,992,804)	(7,826,600)	7,100	Note 2
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(367,983)	(580,030)		(368,405)	(322,172)	(368,405)	-	
651 Community Use Of Facilities	(69,162)	(106,993)		(70,000)	(39,155)	(70,000)	-	
659 Other Rentals & Leases	(411,696)	(501,252)		(464,500)	(333,701)	(545,684)	81,184	
660 Exchange (Gain) Loss	(381)	(2,564)		-	5,815	5,815	(5,815)	
661 Interest On Short Term Deposits	(983,061)	(909,087)		(365,080)	(366,789)	(721,008)	355,928	
662 Appropriated Surplus (prior years carry forward amounts)	-	-		(3,894,436)	-	(3,894,436)	-	Note 3
672 Student Fees/Certifications	(83,250)	(105,650)		(50,000)	(86,100)	(149,438)	99,438	
Total Revenue	(111,409,048)	(117,509,071)	-	(119,463,655)	(50,529,642)	(120,036,446)	572,791	
Expenses								
105 Salaries - P/VP	5,233,453	5,533,676		5,596,666	2,804,347	5,661,857	(65,191)	
111 Salaries - Teachers <i>(incl. POSR)</i>	45,067,952	47,530,245		47,267,292	18,802,162	47,027,152	240,139	Note 4
307 - Teacher remedy	1,942,023	1,507,103		1,997,480	563,819	1,997,480	-	
Teacher remedy unspent					-	-	-	
122 Salaries - Support Staff <i>(incl. In Service and First Aid)</i>	9,233,048	9,840,010		10,506,343	4,258,433	10,218,644	287,699	Note 5
123 Salaries - Other Professionals	3,910,116	4,534,591		4,693,492	2,136,321	4,573,430	120,062	
131 Salaries - Educational Assistants	6,574,392	7,230,431		7,951,631	2,922,625	7,680,559	271,072	Note 6
143 Support Staff Replacement Costs	839,473	5,439,761		417,819	333,333	750,186	(332,367)	Note 7
146 Teacher Replacement Costs	4,182,195	291,764		4,228,767	2,084,541	4,573,236	(344,469)	Note 8
	76,982,652	81,907,581	-	82,659,490	33,905,581	82,482,544	176,946	
200 Benefits	19,290,595	20,690,913		21,889,258	7,950,532	21,818,207	71,051	
	19,290,595	20,690,913	-	21,889,258	7,950,532	21,818,207	71,051	
Services & Supplies								
Services	5,109,449	4,711,838		5,361,126	3,041,211	5,381,466	(20,340)	
Pro-D & Travel	641,820	683,589		761,803	362,898	761,803	-	
Rentals & Leases	184,523	166,487		172,000	83,276	172,000	-	
Dues & Fees	382,612	730,040		714,342	714,514	714,514	(172)	
Insurance	257,441	267,553		282,000	261,947	261,947	20,053	
Supplies	2,156,908	3,782,838		5,964,696	2,000,585	4,999,653	965,043	

	Prior Year Actual 2024	Prior Year Actual 2025	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2025	Projected Revenue and Expenditure	Variance From Budget	Notes
Utilities	1,521,527	1,555,345		1,506,023	375,070	1,583,870	(77,847)	
	10,254,280	11,897,690	-	14,761,990	6,839,501	13,875,253	886,737	Note 9
Total Expenses	106,527,527	114,496,184	-	119,310,738	48,695,614	118,176,004	1,134,734	
Transfer from operating for purchase of capital assets	749,054	1,649,146		-	-	-	-	
Transfer to local capital for track renewal fund		7,000		6,427		6,427	-	
Transfer to local capital for asset replacement reserve	120,353	146,490		146,490	-	146,490	-	
(Surplus)/Deficit	(4,012,114)	(1,217,251)	-	(0)	(1,834,028)	(1,707,526)	1,707,525	
					Opening Contingency Reserve	(3,582,972)	3.0%	
					January 28, 2026 increase to contingency reserve	(500,000)		
					Estimated School and District Carry Forwards	1,000,000		
					Estimated Jordan's Principle clawed back	87,601		
					Surplus funding expenses continuing in 2026/27	1,928,256		
					Estimated Closing Contingency Reserve	(2,774,641)	2.4%	

Amended Budget is the February *Amended Annual Budget* to be approved on February 11, 2026.

Current Budget is the current working budget.

Certain comparative figures have been restated to conform with current year's presentation

Variance comments:

Note 1 - Operating grant revenue budget and projected have been adjusted to reflect confirmed funding.

Note 2 - International Program Revenue was budgeted at 260 FTE. Actual is expected to be approximately 261 FTE.

Note 3 - Appropriated surplus consists of:
\$1,654,122 District Activities Carry Forward
\$ 312,057 School Activities Carry Forward
\$2,428,256 Budget Appropriation
(\$500,000) January 28, 2026 reduction to planned Budget Appropriation

\$3,894,436

Note 3 - Teacher salaries positive variance is due to: secondary teacher staffing held back to be deployed in second semester and lower actual average teacher salary than we had budgeted.

Note 5 - Support Staff salaries positive variance is due to hiring lag for vacant positions and unpaid time off taken by staff. This variance is slightly offset by higher replacement costs.

Note 6 - Education Assistant (EA) salaries positive variance is due to several factors:
- Hiring lag in deployment of EA funding.
- EAs taking unpaid time off.
- All positions are budgeted at the continuing rate of pay, but about 10% of positions are staffed with temporary employees who earn \$1.43 less per hour.
This variance is partially offset by higher replacement costs when possible.

Note 7 - Support Staff Replacement Costs negative variance compared with budget is due to higher than budgeted use of sick leave or unpaid absences requiring replacement. Variance is partially offset by unpaid time off taken by staff on Support Staff and Education Assistant Salaries rows.

Note 8 - Teacher Replacement Costs have several major parts:

- Maternity and Parental leave
- Long Term Sick Leaves
- Sick and Emergency Leave
- School Department TTOC Costs for Pro-D/Events

Teacher replacement costs are trending over budget due to higher than budgeted maternity parental leaves and higher than budgeted use of sick and emergency leave. While the number of sick and emergency leave days taken off are declining, the cost of the leave is slightly higher due to the education and experience of teachers doing the work vs. prior years. Our long term sick leaves are down significantly from the prior year and are trending to be on budget.

Note 9 - Assumption made in preparing this forecast is that departments and schools will spend their services and supplies budgets as allocated, other than the following:

(\$1,000,000) expected school and district carry forward

\$(20,053) insurance costs under budget (premium decrease)

\$ 20,340 legal costs estimated to come in over budget due to CLASS revised fee model (allocated to us by MECC based on program usage).

CLASS coordinates grievance arbitrations and labour litigation on behalf of BC's public school districts. CLASS is managed by BCPSEA and funded by school districts.

\$ 77,847 utilities costs (heating and garbage) estimated to come in over budget

\$ 34,957 costs to generate cafeteria revenue

\$ 172 Dues and fees slightly over budget

(\$ 886,737)