

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Agenda

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 Ryan Braun, SAA COPACS

**Tuesday, October 13, 2026
10:30 am**

A. PRESENTATIONS AND QUESTIONS

Energy Plan Presentation

B. ITEMS FOR DISCUSSION

No Items.

C. ITEMS FOR RECOMMENDATION

1. Preliminary Enrolment & Funding

Staff Recommendation:

That the Board approve the proposed 2026/27 expenditure budget changes.

2. Multi-year Financial Plan

Staff Recommendation:

That the Board approve the 2027 – 2029 Multi-Year Financial Plan.

D. ITEMS FOR INFORMATION

No Items.

E. FUTURE AGENDA ITEMS

- Budget Timelines/Process (Nov)
- Budget Guiding Principles (Nov)
- Final Enrolment and Funding (Nov)
- Statement of Financial Information (Nov)
- Trustee Benefits (Nov)

Energy Sustainability Plan Update



October 13, 2026

Rede

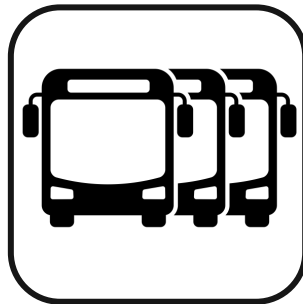
Agenda



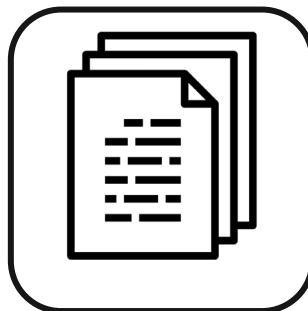
Baseline &
Targets



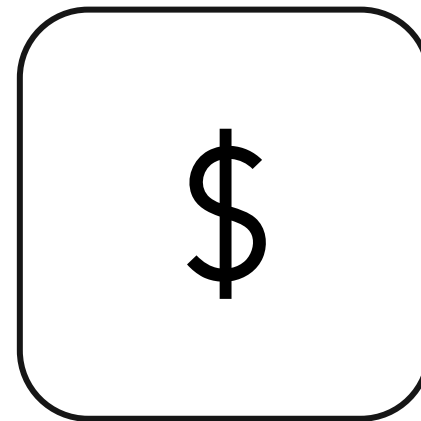
Buildings



Fleet

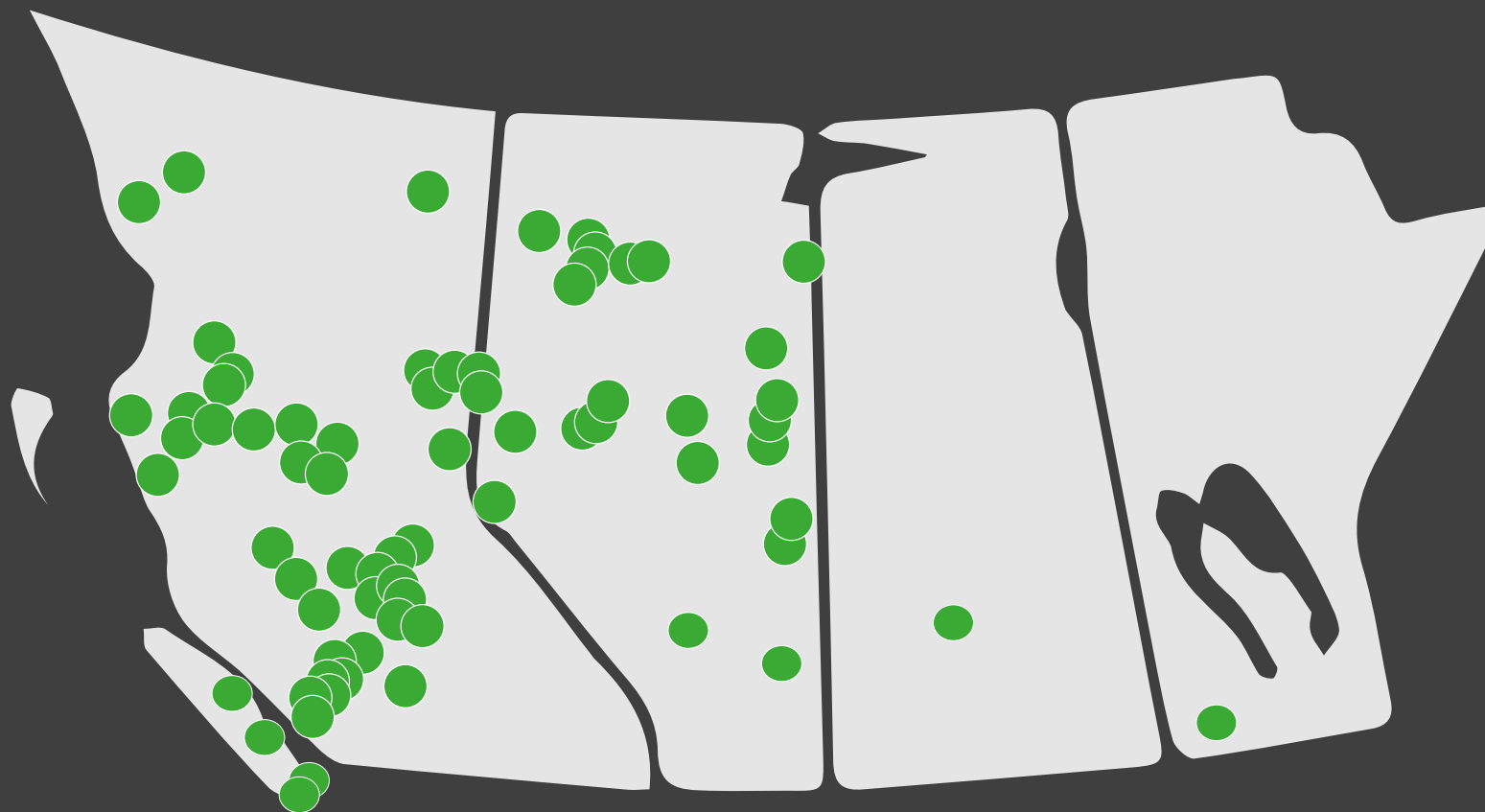


Paper



ROI

Rede



Rede

BUILDING
ENERGY
EFFICIENCY

Rede Energy Solutions



Energy Sustainability Plan
Spring 2026

EXECUTIVE SUMMARY

KEY TERMS

INTRODUCTION

- Objective 1: Provincial Leadership
- Objective 2: Culture of Environmental Practices
- Objective 3: Maximize Savings

BUILDINGS

- Emissions Profile
- Building Electrification
- Cost of Electrification
- Building Optimization & Capital Upgrades
- Building Performance and Prioritization
- Investment in Renewables
- Buildings – Path Forward

TRANSPORTATION

- Emissions Profile
- Fleet Electrification
- Electric Charging Infrastructure
- Transportation – Path Forward

PAPER

- Emissions Profile
- Sustainable Purchasing

IN CLOSING

Rede



Targets & Baseline

Rede

Buildings and Communities

**59-64% reduction
by 2030**

(From 2007 baseline)

Rede

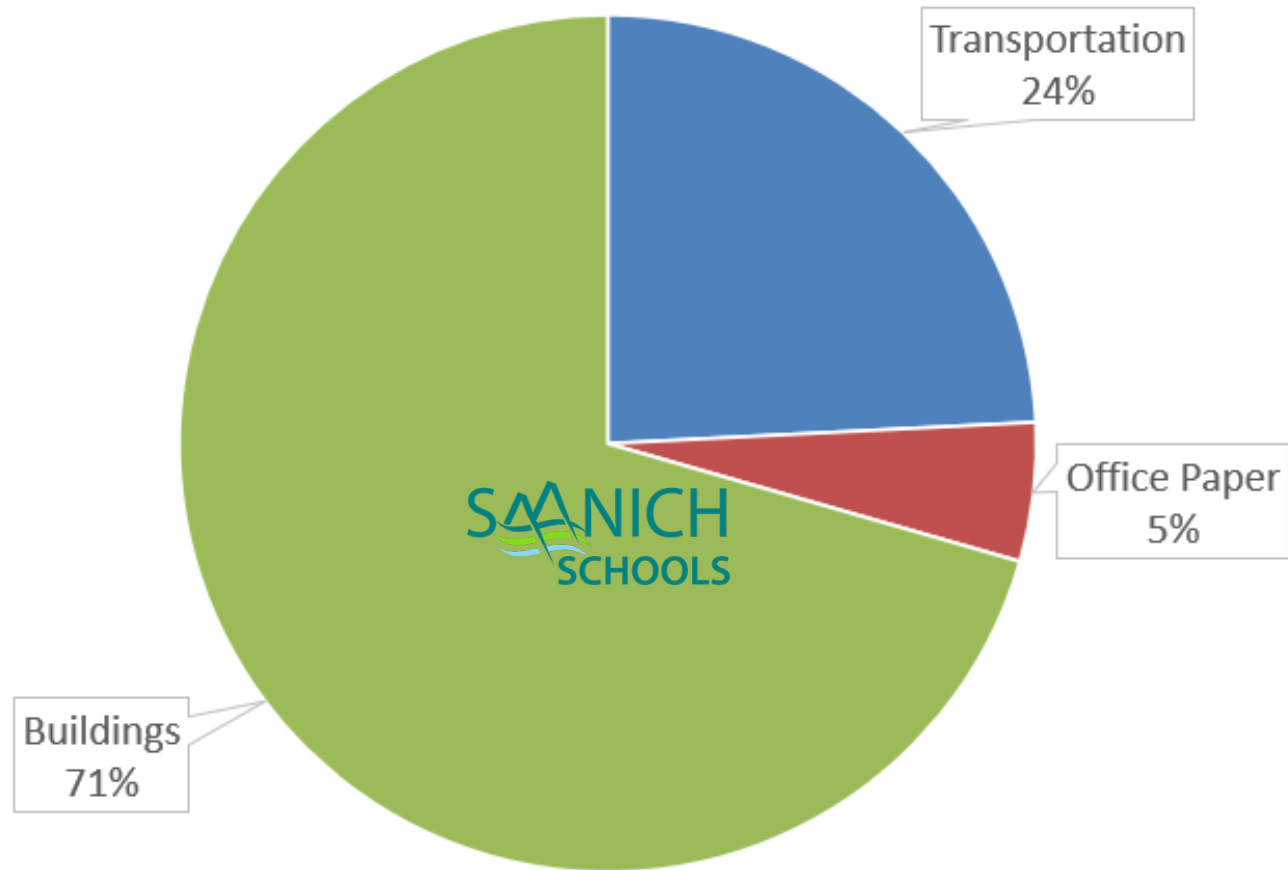
Transportation

**27-32% reduction
by 2030**

(From 2007 baseline)

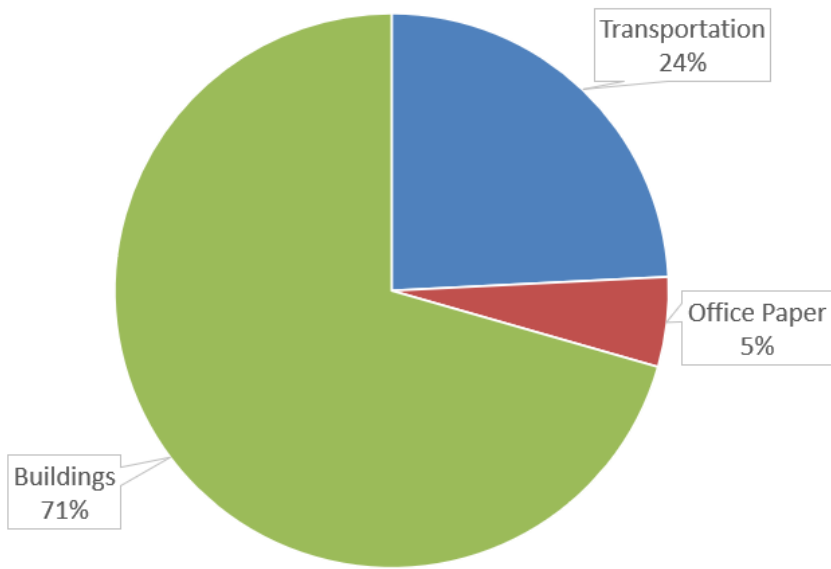
Rede

2010 Baseline



Rede

2010 Baseline



	Buildings		Mobile Energy Use	Office Paper	
Also Known As	Natural Gas, Propane	Electricity	Vehicles	Paper	
t CO2e GHG	1,547		530	115	2,192

Rede

Apply the Targets

	Buildings		Mobile Energy Use	Office Paper	
Also Known As	Natural Gas, Propane	Electricity	Vehicles	Paper	
t CO2e GHG	1,547		530	115	2,192
	59-64% Reduction		27-32% Reduction	59-64% Reduction	

Rede

Apply the Targets

	Buildings		Mobile Energy Use	Office Paper	
Also Known As	Natural Gas, Propane	Electricity	Vehicles	Paper	
t CO2e GHG	1,547		530	115	2,192
	59-64% Reduction		27-32% Reduction	59-64% Reduction	
Reduction Needed	912 - 990		143 - 170	68-73	
2030 Target	557-634		361 - 387	41-47	

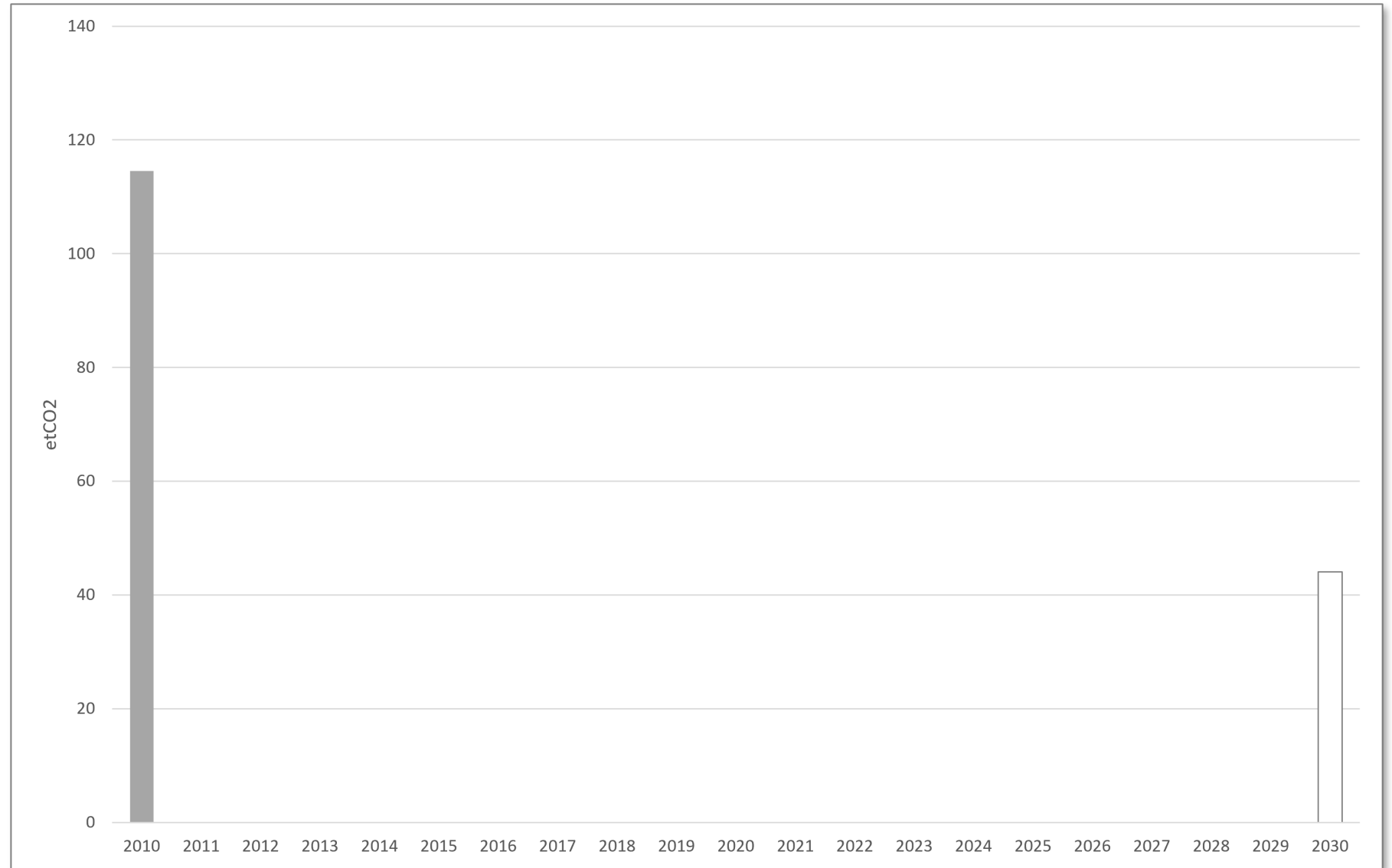
Rede



Paper

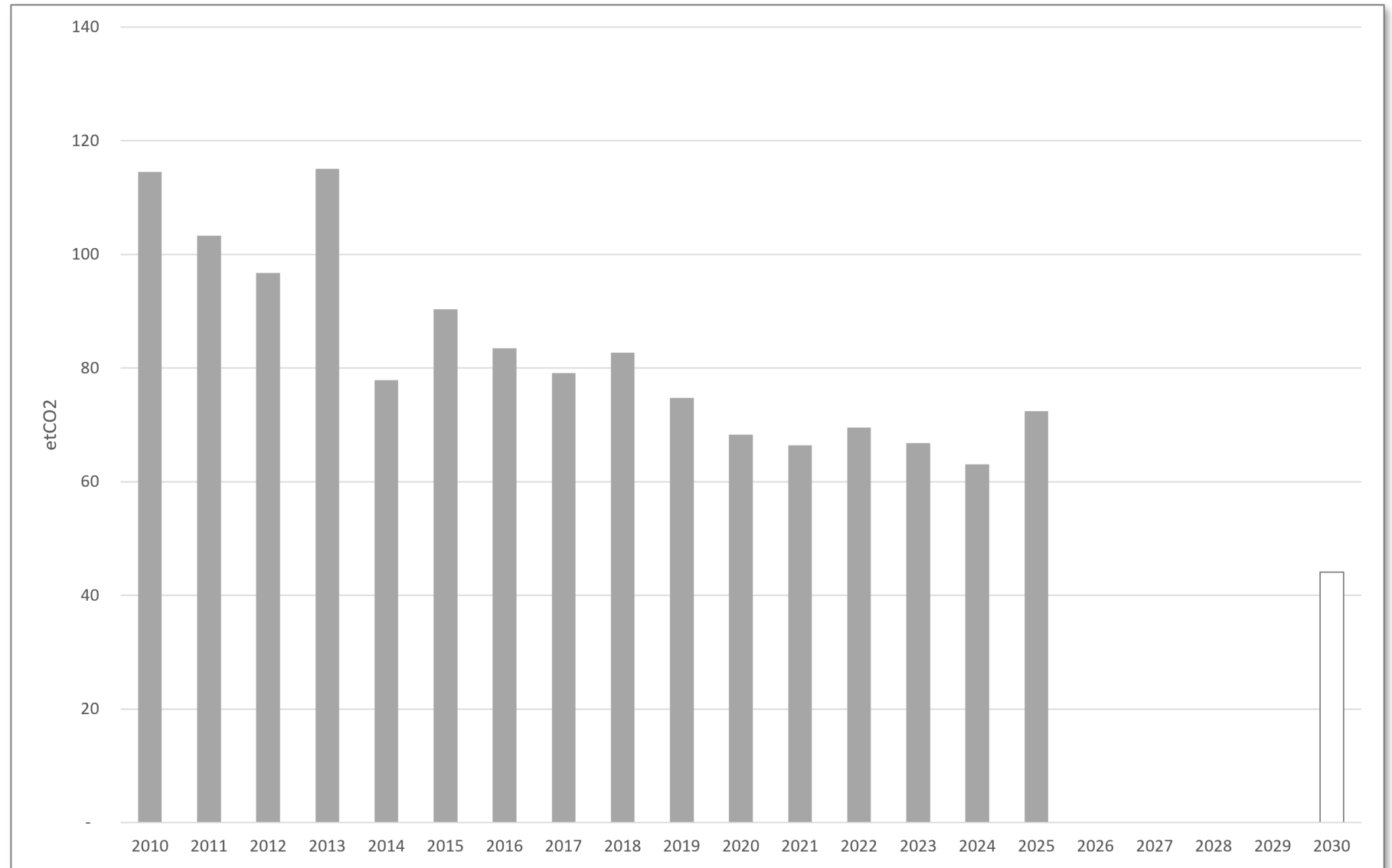
Rede

Paper

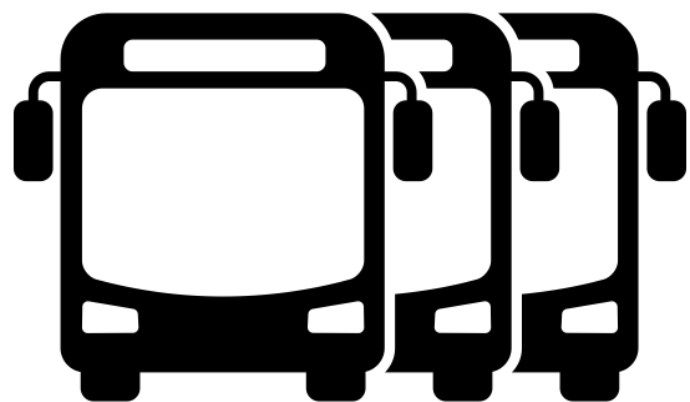


Rede

Paper



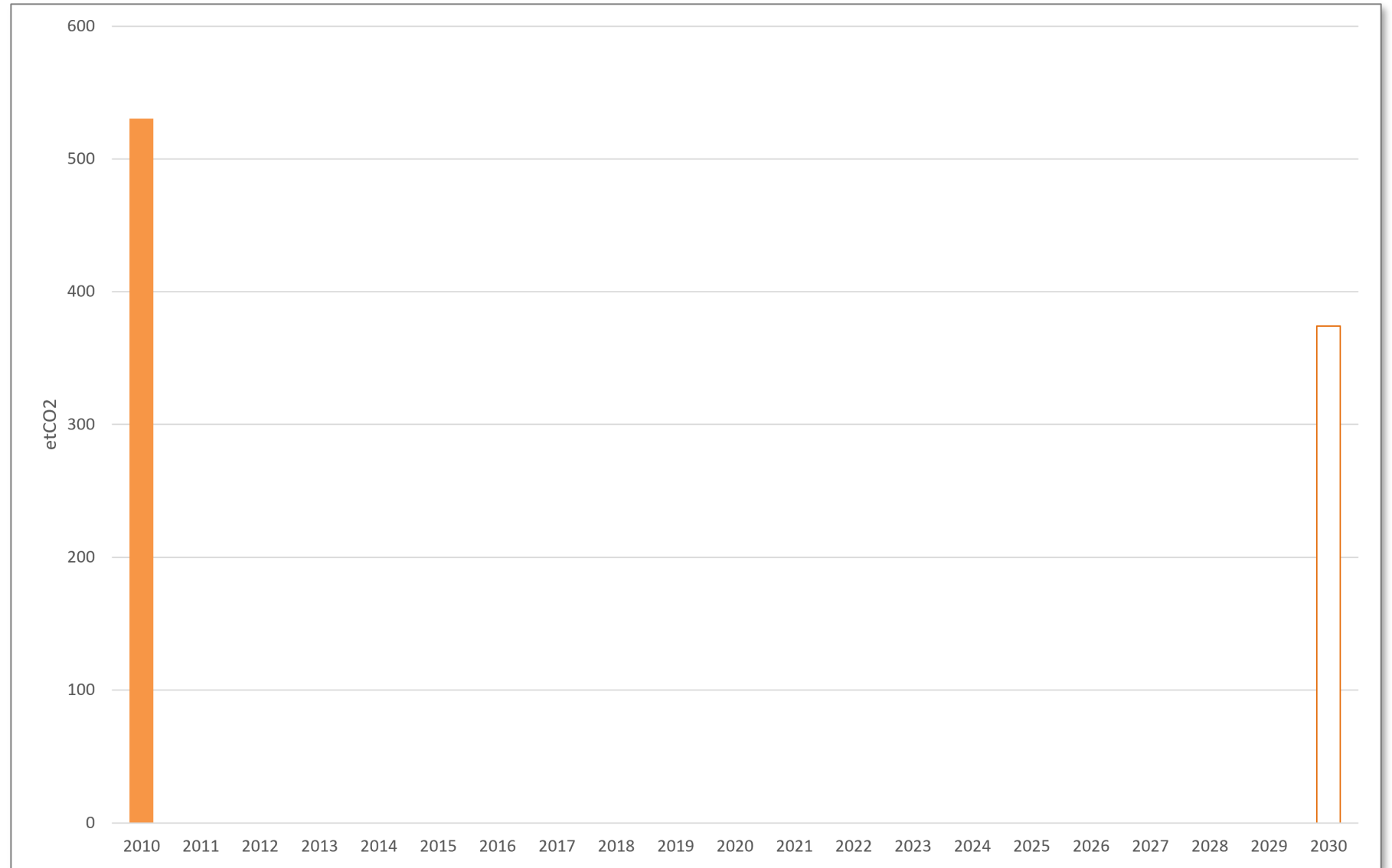
Rede



Fleet

Rede

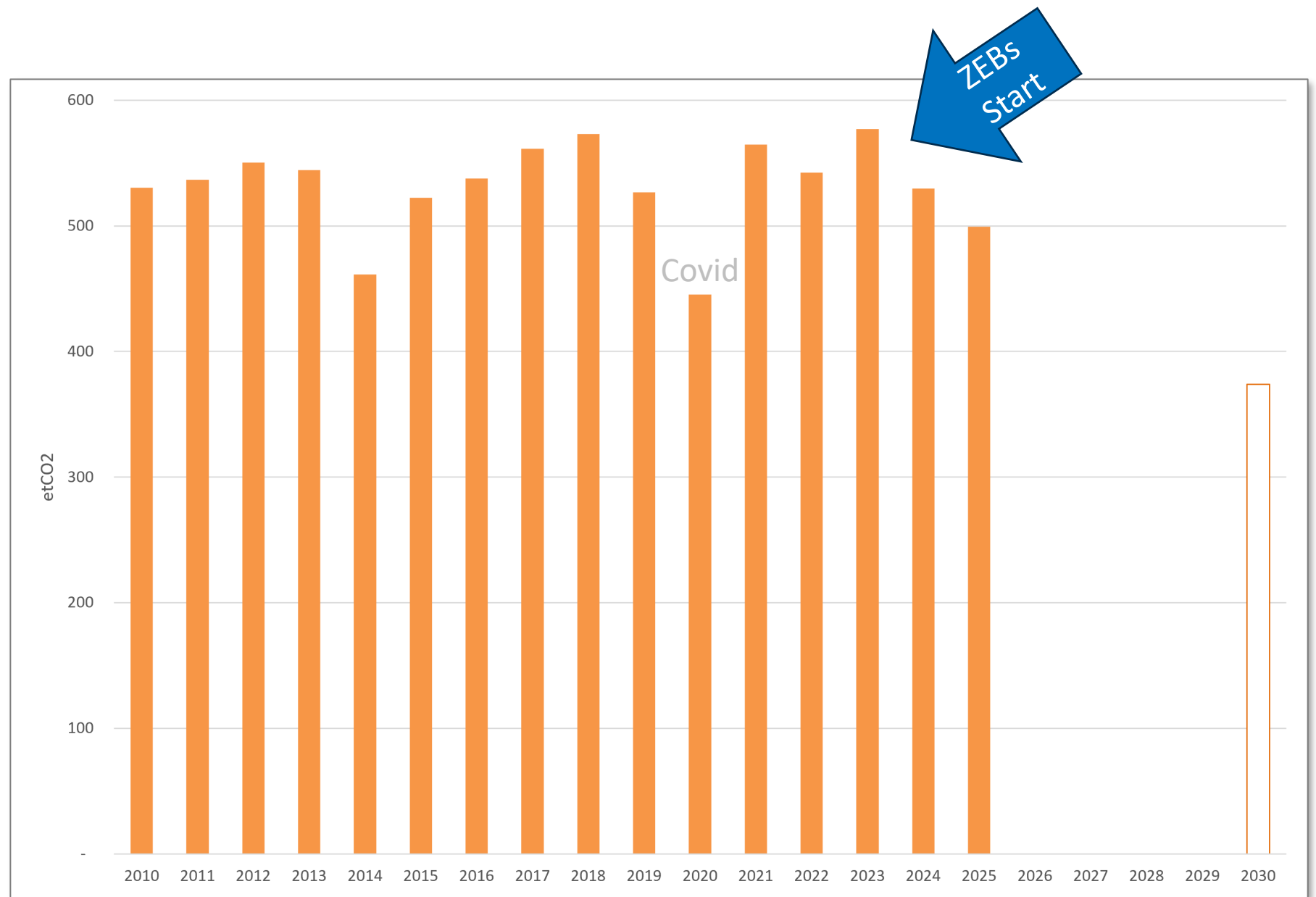
Fleet



Rede

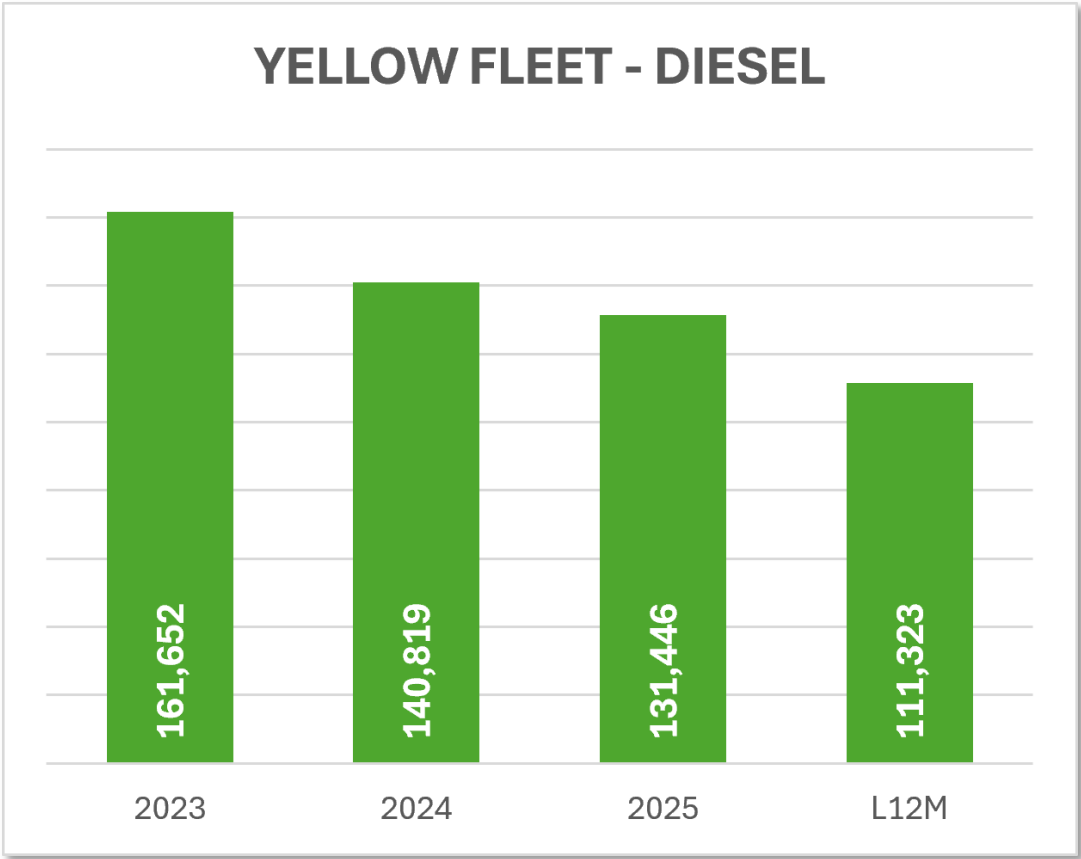
Fleet

Rede



Fleet Electrification – Diesel Reduction

Yellow Diesel Clear	2023	2024	2025
Jan	17,177	12,591	15,984
Feb	15,652	17,267	13,961
March	12,640	9,563	8,662
April	14,532	14,276	14,853
May	18,871	17,154	15,709
June	18,731	14,093	13,988
July	412	100	-
Aug	320	-	155
Sep	14,157	12,797	12,438
Oct	15,851	15,641	14,193
Nov	18,450	15,284	11,316
Dec	14,859	12,053	10,186
Total	161,652	140,819	131,446



Rede

School Bus Electrification



Arrived Dec 2023



Arrived Sep 2024



Arrived Oct 2025



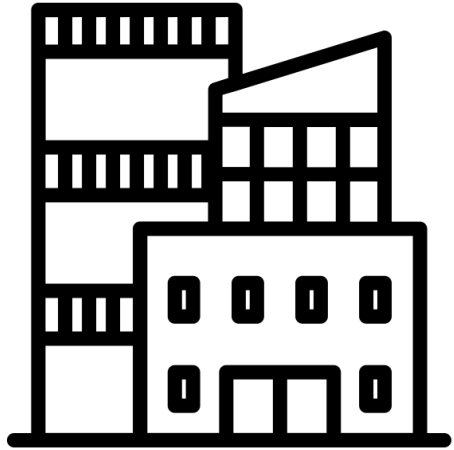
Arrived Fall 2026



Needed by 2030

Provincial Funding for ZEBs now suspended.

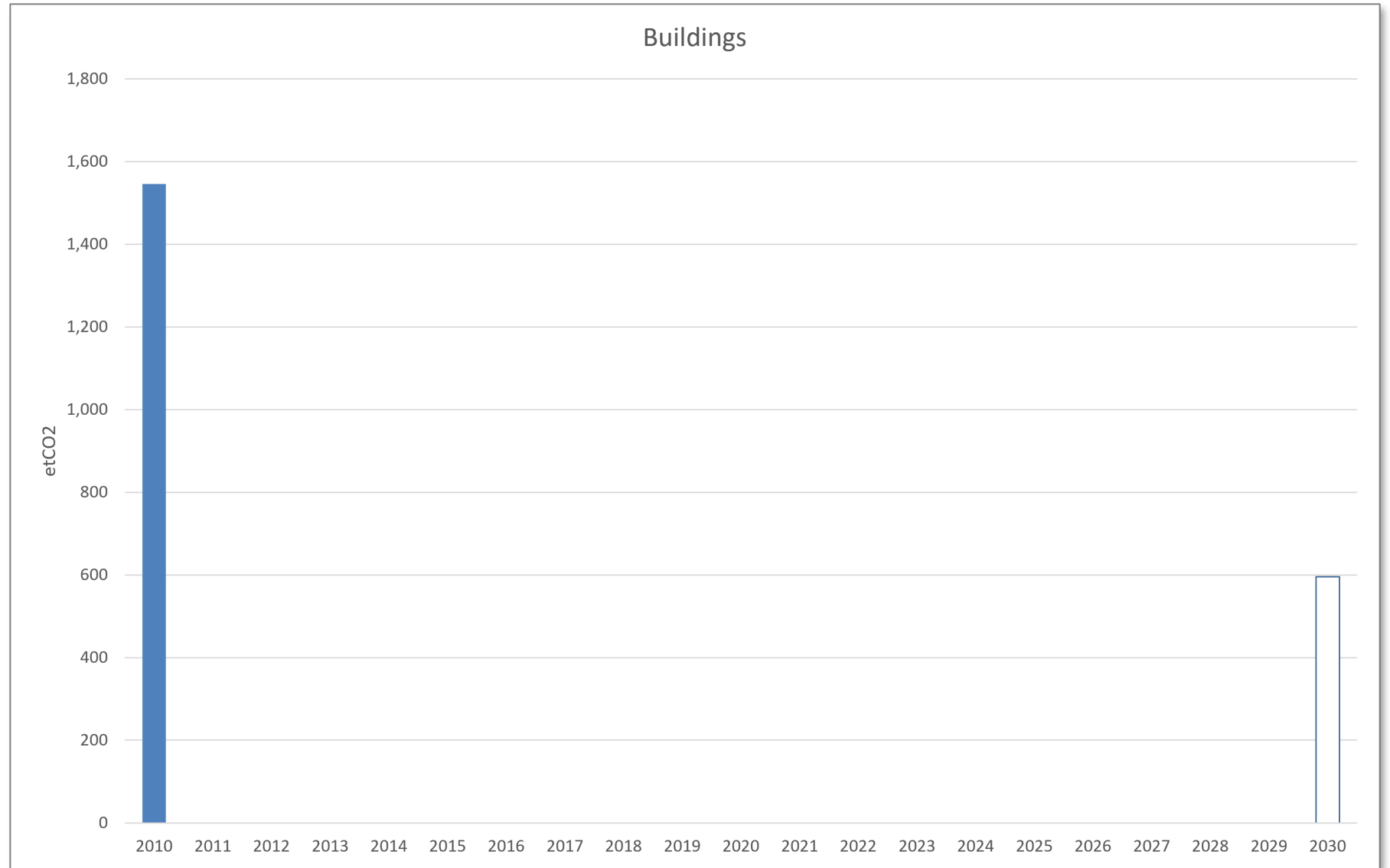
Rede



Buildings

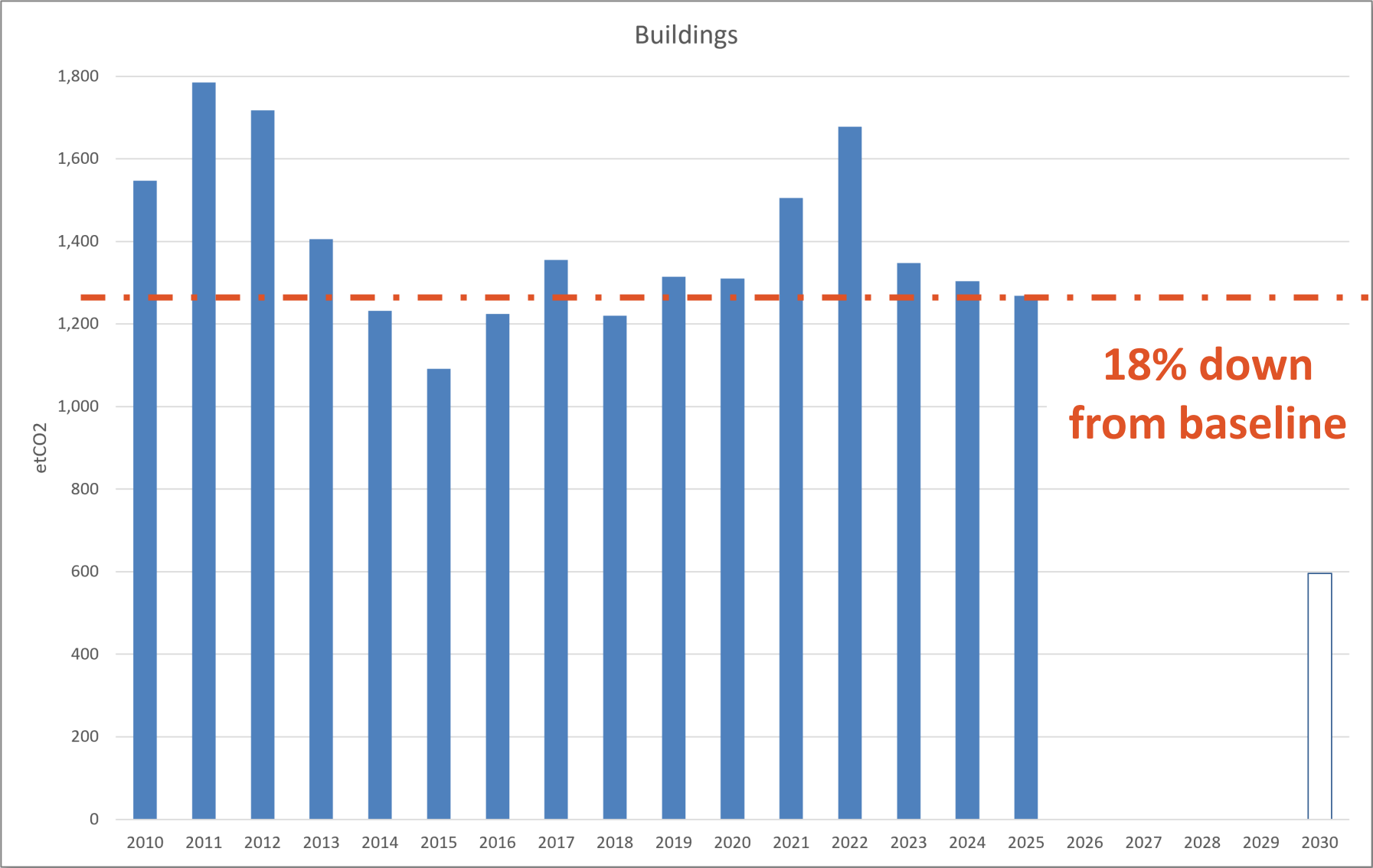
Rede

Buildings



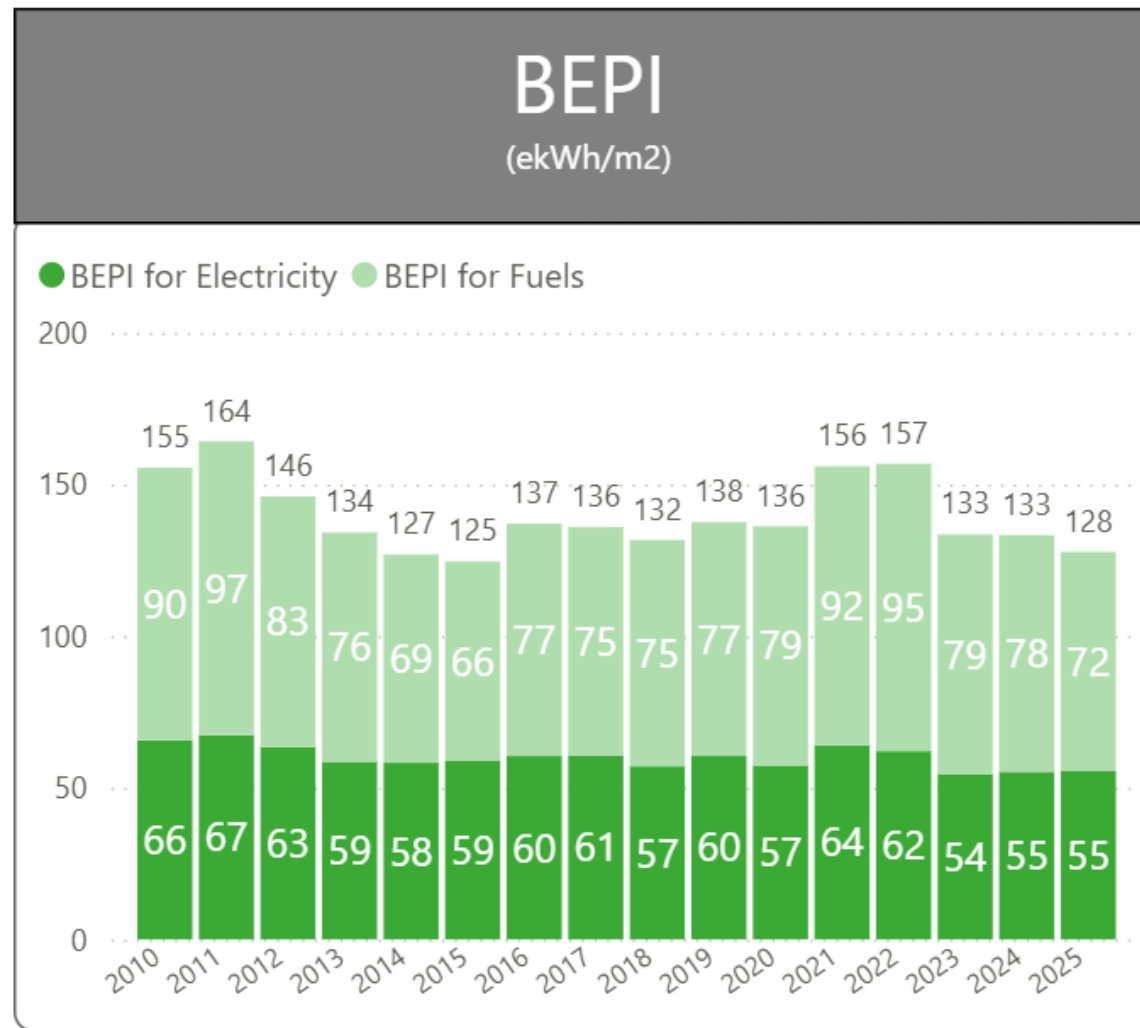
Rede

Buildings



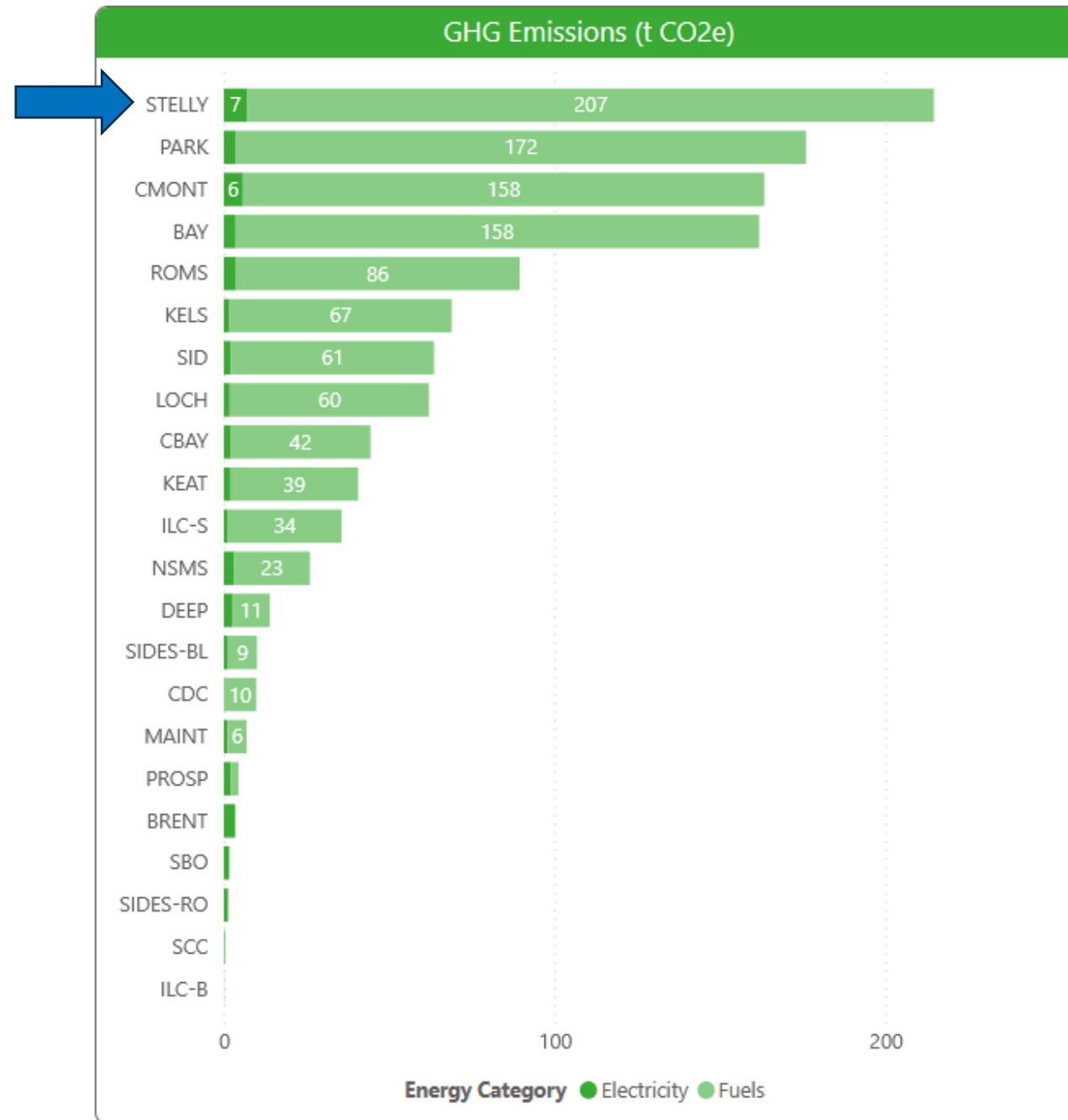
Rede

Last 12 Months		
56	70	125
Electricity	Fuels	Total



Rede

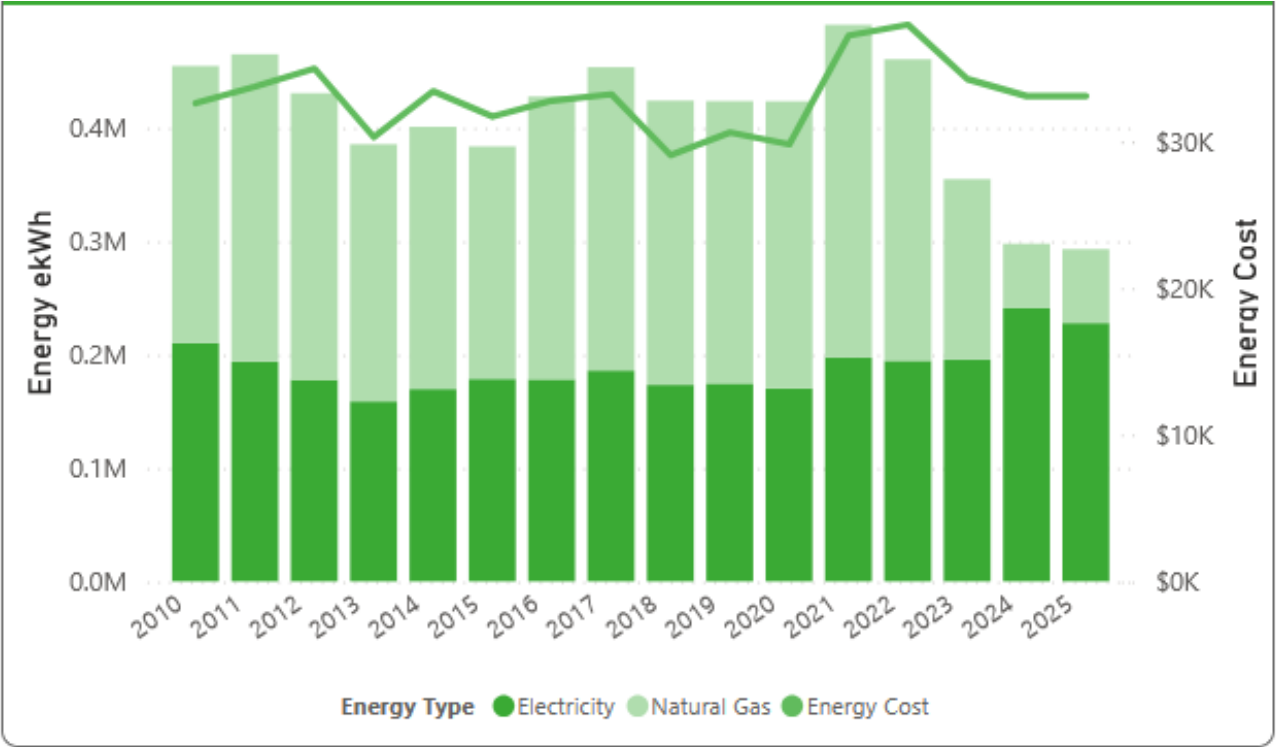
Strategic Priorities



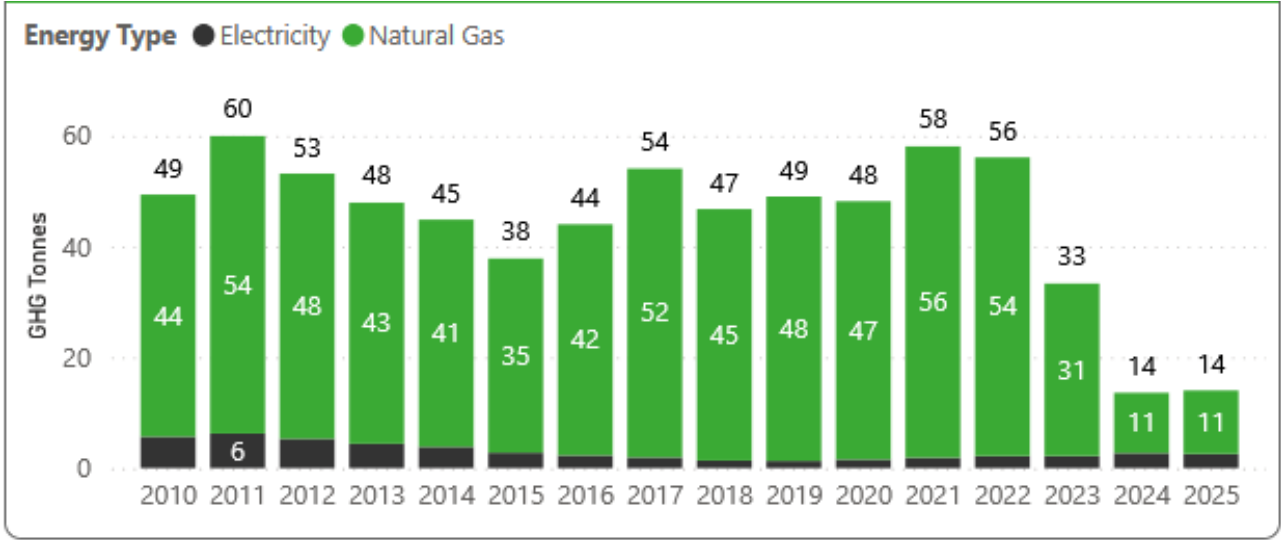
Rede

Deep Cove

Energy



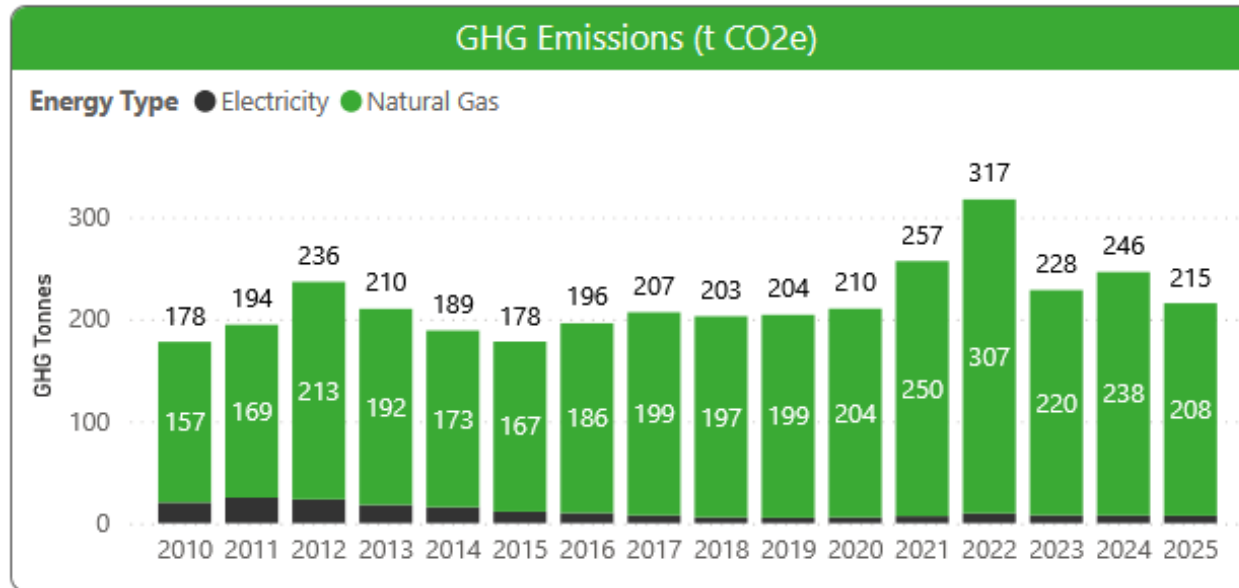
Carbon



Actual consumption / emissions

Rede

Stelly's Forecast



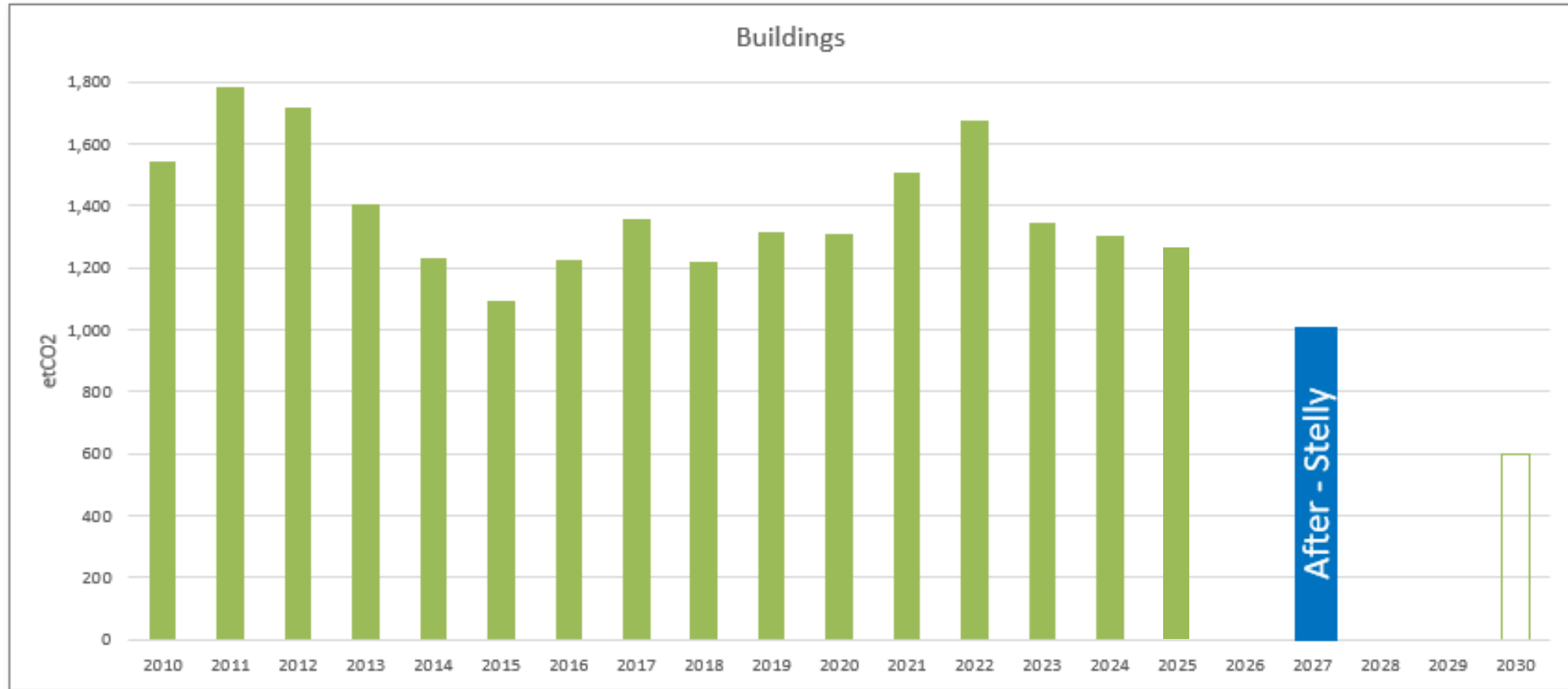
If
75% reduction
in GHGs

246 t → 62 t

(182 t removed)

Rede

Buildings GHGs - Forecast

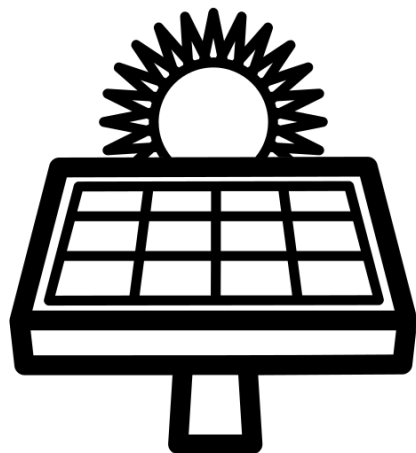


Rede

Building Electrification

	2022	2023	2024	2025	2026	2027	2028	2029	2030	Estimated GHG Reduction
Deep Cove	Phase 1 \$960K	Phase 2 \$1.17M								40-45
Stelly's			Phase 1 \$1.6M	Phase 2 \$1.6M	Phase 3 \$1.6M	Phase 4 \$1.97M				180-200
GHG Savings (t/year)										

Rede



Renewables

Rede

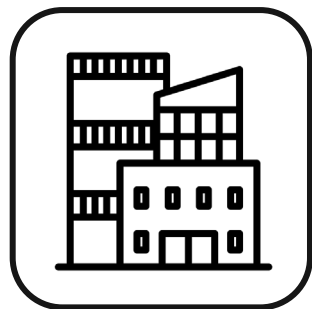
Lochside – Solar Photovoltaics



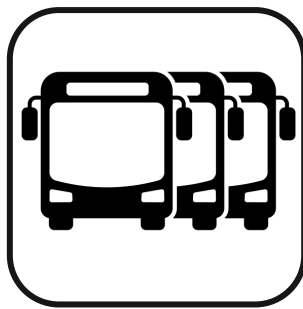
Solar Photovoltaic Forecast

School	Status	Rate Type	System Size (kW)	Generation (kWh/yr)	Annual Use (kWh)	% Offset	Annual Savings
Lochside Elem.	Summer 2026	SGS	100	110,000	156,436	70%	\$15,378
Cordova Bay Elem.	Next – Date TBD	SGS	100	110,000	451,555	24%	\$15,378
Royal Oak Middle		MGS	100	110,000	323,935	34%	\$11,880
Parkland Secondary		LGS	100	110,000	350,337	31%	\$7,425
Stelly's Secondary		LGS	100	110,000	672,023	16%	\$7,425
Claremont Secondary		LGS	100	110,000	520,239	21%	\$7,425

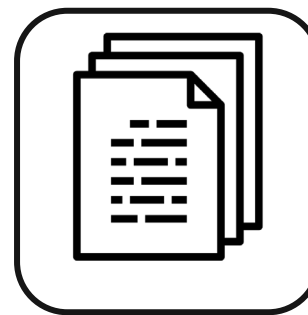
Rede



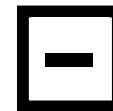
Buildings



Fleet



Paper



Rede



Rede

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject Preliminary Fall Enrolment and Funding

Date: October 8, 2026

Purpose

The purpose of this briefing note is to inform the committee and Board of preliminary fall enrolment and related funding, and to recommend for the Board's approval expenditure budget changes to be reflected in the 2026/27 Amended Annual Budget.

Background

Each year the Board of Education approves a preliminary budget before the beginning of the July 1st to June 30th fiscal year. An amended annual budget is then adopted during the year (before 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 following adoption of the preliminary budget.

Preliminary Fall Enrolment and Funding

School Age Enrolment reported recently to the Ministry for funding is presented in the table below in the "2026/27 Actual" column. As enrolment validation is still pending at this stage, an estimated reduction of 35 FTE is reflected in the table below for enrolment decline resulting from duplicate resolutions (this reduction occurs primarily at the secondary level and in SIDES and has ranged between 25 FTE and 45 FTE in recent years).

	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27	Variance
	Actual	Actual	Actual	Actual	Preliminary Budget	Actual validation pending	Increase / (Decrease)
School Age Enrolment							
Elementary	2,962	2,937	2,911	2,812	2,780	2,766	(14)
Middle	1,532	1,589	1,593	1,622	1,620	1,650	30
Secondary	2,150	2,171	2,220	2,224	2,250	2,246	(4)
Continuing Education	11	16	15	18	15	20	5
Alternate Programs (ILC)	198	189	193	191	190	187	(3)
Online Learning (SIDES)	358	453	559	607	650	570	(80)
Estimated Duplicate Resolution						(35)	(35)
Total School Age Enrolment	7,211	7,355	7,491	7,474	7,505	7,404	(101)
Other Enrolments							
Level 1 Inclusive Education	10	12	12	10	10	10	0
Level 2 Inclusive Education	352	398	446	497	510	531	21
Level 3 Inclusive Education	251	243	238	183	160	117	(43)
English Language Learning	520	541	502	476	475	548	73
Indigenous Education	600	594	621	625	625	665	40
Adult Education - Non-Grad Adults	27	29	36	44	40	38	(2)
Adult Education - Grad Adults	53	59	84	99	100	123	23

Total school age enrolment is trending about 100 FTE below forecast (preliminary budget) after reflecting the 35 FTE estimated decline for duplication registrations (the actual decline will vary from estimate). The most significant component of this decline is online learning, where actual enrolment is 80 FTE below the budget forecast.

SIDES reports that there was a greater number of registrations that had not been processed by the September 29th deadline, and that will instead be counted in the February enrolment count later in the year. The later start to the school year on September 8th was a significant factor in the number of applications that could be processed before the deadline. In early September, it is common for secondary students to register in SIDES courses as they finalize their timetable in their home school and there was less time this year for these registrations to be received and processed by SIDES before the September 29th deadline. Enrolment at SIDES has grown significantly in recent years, and during peak enrolment periods has grown beyond the administrative capacity of SIDES to process registrations. The district is currently planning enhancements to the SIDES student registration system and process to address the current capacity constraints.

In regular program schools, actual enrolment is slightly below forecast in both elementary and secondary schools and is showing above forecast in middle schools. With the resolution of duplicate enrolments, we expect both secondary and SIDES enrolment to decrease relative to the preliminary figures reported above.

The number of designations for Level 2 (Inclusive Education) is 21 above forecast due to continued growth in the number of students designated in the autism spectrum category; however, Level 3 (Inclusive Education) designations are 43 below forecast. The decline in Level 3 designations is attributed to a continuing tightening of funding eligibility by the Ministry of Education and Child Care.

Unique needs designations are above forecast for English Language Learning (73 above forecast), Indigenous Education (40 above forecast), and graduated adult enrolment exceeded forecast by 23 FTE.

Revenue and Expenditure Budget Changes (see Attachment 1)

Following adoption of the preliminary budget in the spring, amendments are made to the budget in the fall following confirmation of September enrolment. These changes are often enrolment-based changes to staffing budgets consistent with collective agreement requirements or to ensure necessary support services are in place. Changes may also relate to budget pressures that have emerged following adoption of the preliminary budget.

Funding changes resulting from the confirmation of fall enrolment results in an estimated net funding decrease of \$327,382 (see attachment 1). The following revenue forecasts are also being revised:

- SIDES February Count – with a greater number of registrations to be processed following the fall enrolment cut-off date (Sept 29), we expect that the February enrolment count will exceed forecast. These registrations are primarily for grades 10 to 12, which are funded at the full rate whether counted in September or February. At this time, we are projecting that the actual February count enrolment for grades 10-12 will exceed forecast by approximately 60 FTE (\$436,800 in funding).
- Transportation fees – the forecast for transportation fees has been increased by \$25,000 to reflect actual fee collections to date.

The following expenditure budget amendments are recommended for approval at this time:

- Enrolling Teacher (\$0) – no change in enrolling teacher budget allocation due to small overall declines in regular program enrolment. While the SIDES September enrolment is below forecast, overall annual enrolment at SIDES is expected to trend close to forecast. As such, we are not recommending any reduction to SIDES enrolling teacher FTE at this time.
- Inclusive Education (\$0) – no change in the inclusive education allocation due to the small net decline in funding for inclusive education.
- ELL Teacher (\$87,352) – increase ELL teacher allocation by 0.65 FTE. This staffing is not a contractual requirement but is necessary to respond to student needs following growth in students who are designated for ELL support.
- Indigenous Education (\$71,600) – as the supplemental funding for Indigenous Education is targeted funding, the enrolment-based funding increase is allocated to the Indigenous Education expenditure budget.
- Custodial Budget Reduction below Target (\$136,840) – In the preliminary budget, a custodial staffing reduction of 4.0 FTE was planned. However, following the completion of the analysis (including the updating of building area data) it was determined that a 2.0 FTE budget reduction could be achieved.
- Funding for Extracurricular Transportation (\$30,000) – In June we were advised that BC Tripartite Education Agreement (BCTEA) funding for Indigenous student ‘extracurricular’ transportation was being discontinued. For several years, this funding has been used to support Indigenous students participating in homework club and other extracurricular programs. As these programs are an important support aligned with the Indigenous Learner Success strategic plan goal, we propose they be continued through allocation of operating funding.
- Next Generation Network (\$68,981) – increase in cost share primarily due to inflationary costs.
- MyEd BC (\$16,755) – increase in cost share primarily due to inflationary costs.
- Brightspace Learning Management System (LMS) (\$35,019) – the district is billed when a student accesses this system for the first time. Increased cost is attributable to enrolment growth at SIDES and more students than expected accessing the system for the first time.
- Career Program (\$10,620) – increase program budget to fund escalation in program costs.

The change in budgetary balance presented in **Attachment 1** will change following validation of enrolment. District staff are also still reviewing factors that may have a significant impact on budgetary balance including the quantification of the average teacher salary. An updated analysis of the change in budgetary balance will be presented to the committee in November. At this time, it is recommended that the Board approve the identified expenditure budget changes presented above.

Staff Recommendation

That the Board approve the proposed 2026/27 expenditure budget changes.

With Respect,

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

Jason Reid
Secretary Treasurer

JR/klg

Attachment: 1 - Net Funding from Enrolment Growth

Attachment 1: Net Funding from Enrolment Growth

	Forecasted Enrolment	Actual Enrolment	Difference	Rate	Incremental Funding
Basic Allocation	6,855.00	6,869.00	14.00	\$9,015	126,210
Basic Allocation - Online Learning	650.00	570.00	(80.00)	\$7,280	(582,400)
Level 1 Inclusive Education	10.00	10.00	0.00	\$51,300	0
Level 2 Inclusive Education	510.00	531.00	21.00	\$24,340	511,140
Level 3 Inclusive Education	160.00	117.00	(43.00)	\$12,300	(528,900)
English Language Learning	475.00	548.00	73.00	\$1,815	132,495
Indigenous Education	625.00	665.00	40.00	\$1,790	71,600
Non-Graduated Adults	40.00	38.38	(1.63)	\$5,755	(9,352)
Graduated Adults (increase revenue forecast)					250,000
Estimated Funding Reduction from Duplicate Enrolment Resolution (35 FTE)					(298,175)

Fall count funding growth (decline) relative to preliminary budget (327,382)

Other Revenue Budget Adjustments

Increase - SIDES February Enrolment Count	436,800
Increase - Forecasted Transportation Revenue	25,000
	461,800

Proposed Expenditure Budget Increases

Increase - Enrolling Teacher	0
Increase - Inclusive Education (designation growth)	0
Increase - English Language Learning Teacher by 0.65 FTE reflecting enrolment growth	87,352
Increase - Indigenous Education reflecting enrolment growth	71,600
Increase - Custodial Budget Reduction below Target	136,840
Increase - Funding for Extracurricular Transportation	30,000
Increase - Next Generation Network	68,981
Increase - MyEd BC	16,755
Increase - Brightspace LMS	35,019
Increase - Hair Program	10,620
Total Proposed Expenditure Budget Increase	457,166

Estimated Revenue Growth (Decrease) net of Expenditures (322,748)

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: 2027 – 2029 Multi-Year Financial Plan

Date: October 9, 2026

The purpose of this briefing note is to recommend Board approval of the annual multi-year financial plan.

Financial Plan

This plan outlines how financial decisions are made and how they support the strategic and operational priorities of the Board of Education. The plan also forecasts operating fund fiscal balance over the next three years. This forecast indicates that:

- financial pressure will increase each year because expenditure growth is expected to outpace revenue growth due to unfunded inflationary costs; and,
- future adjustments to service levels will likely be necessary to balance future budgets and maintain sufficient contingency reserve.

This plan will inform the development of the budget consultation plan, which will be reviewed by the Budget Advisory Committee in January 2027.

Staff Recommendation

That the Board Approve the 2027 – 2029 Multi-Year Financial Plan.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jason Reid", with a stylized flourish at the end.

Jason Reid
Secretary-Treasurer

JR/kg

Attachment: 2027 – 2029 Multi-Year Financial Plan



2027 - 2029

Multi-Year Financial Plan

Prepared October 2026

The 2027 - 2029 Multi-Year Financial Plan outlines the financial processes and information used to make financial decisions that support the Board's strategic and operational priorities. The school district's budget is a financial plan that supports student achievement through allocation of funding in alignment with the Board's strategic plan.

District Overview

The Saanich School District enrolls close to 8,000 students in a number of neighbourhood and special program schools. Neighbourhood schools include eight elementary schools, three middle schools, and three secondary schools. The district also provides educational programming at the Children's Development Centre, two Individual Learning Centres, an online learning school called SIDES (South Island Distance Education School), and at SISP (Saanich International Student Program).

The [boundaries](#) of the Saanich School District extend north from the Royal Oak and Broadmead neighbourhoods in Saanich encompassing the Saanich Peninsula and surrounding islands. In addition to a portion of Saanich, the boundaries of the school district include Central Saanich, North Saanich and Sidney. School age enrolment is forecasted to remain stable with the possibility of minimal decline over the next decade.

The school district is comprised of over 1,300 staff including teachers, support staff, principals and vice principals, and administrative staff.

Board of Education

The School District is governed by a publicly elected [Board of Education](#) comprised of seven Trustees representing the communities of Saanich, Central Saanich, North Saanich and Sidney.

The [Board Policy Handbook](#) highlights and supports the important governance function of the Board. It defines the role of the Board, the role of the Superintendent of Schools and the delegation of authority from the Board to the Superintendent.

The key responsibilities of the Board of Education include:

- Improvement of student achievement and individual success
- Accountability to and engagement of the community
- Strategic planning and reporting
- Policy development, implementation and evaluation
- Political advocacy/influence

How Financial Planning Aligns with and Supports the Strategic Plan

Budget Development

Effective implementation of the Board's strategic plan requires alignment of budget decisions with strategic plan priorities. An overarching responsibility of the Board in [Board policy 2 \(Role of the Board\)](#) is the "Improvement of student achievement and individual success" and this policy states 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.

Prior to commencing the annual budget consultation process, each year the Board approves guiding principles to guide the budget consultation process (link to [2026-27 Budget Planning Documents](#)). For

the 2026/27 budget consultation, these principles included that the Saanich Board of Education will keep support for students at the forefront of its decisions. As the Board recognizes public education is the responsibility of the whole community, community engagement is key to the decision-making process.

Each year, the Board conducts a comprehensive budget consultation process with the following objectives:

- resource allocation is driven by Strategic Plan priorities and support for students is at the forefront of the Board decisions;
- the process is transparent and includes input through communication and consultation with students, partners, First Nations, and the community;
- compliance with the School Act, collective agreements and other regulatory requirements and Board policy; and
- education program continuity is protected by maintaining an appropriate contingency reserve balance.

The consultation process is overseen by the Budget Advisory Committee (BAC), which provides advice to the Board of Education.

Budget Planning Timelines

October/November

- Preliminary consultations with the Indigenous Education Council (IEC), partners, and stakeholders.

November/December

- Board approves Budget Guiding Principles and Budget Timelines

January

- BAC reviews the Budget Process Consultation Plan and the BAC terms of reference and recommends their approval to the Board of Education

February

- Board of Education approves the BAC terms of reference and the Budget Process Consultation Plan.
- BAC reviews preliminary enrolment forecasts for the following school year, Risk Management Report, and historical budget data analysis.

March

- Staff calculate budgetary balance following confirmation of funding rates for the following fiscal year.

April

- In early April BAC reviews:
 - funding projections and estimated operating fund budget pressure for following fiscal year
 - strategic budget priorities and status of current initiatives to implement strategic priorities
 - community engagement plan including key messages and communications materials
- Community consultation including:
 - Community Budget Meeting
 - Student Voice meetings to discuss the budget consultation process, the context for budget development, and to seek student feedback on budget priorities.
 - Consultation meetings with the Indigenous Education Council (IEC), partners, and stakeholders.

- Community Budget Survey
- In late April, BAC reviews the results of the community consultation and develops a recommendation to the Board of Education to balance the preliminary budget, and may develop further recommendations regarding considerations for future budgets.

May

- The Board of Education adopts the Budget for the following fiscal year.

Strategic Plan Development

To develop Strategic Plan 2022-2027, the Board of Education engaged in a year-long process of analysis, dialogue and community consultation. Students, parents/guardians, staff, the WSÁNEĆ First Nation and other community members came together to provide input and insights resulting in the identification of the following four Strategic Plan priorities:

 **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

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.

Financial Plan Overview

How Financial Resources Support Strategic Plan Priorities

Financial resources support the strategic plan through decisions made in the budget consultation process and also through decisions regarding the allocation of established budgets as the strategic plan is operationalized. Operationalizing the strategic plan is informed by focused school and departmental planning and continual engagement including regular student voice sessions focusing on each strategic plan priority area. This work drives how resources are deployed including the focus of district and teacher leadership time and professional development, and the allocation of learning resources budgets.

The following are examples of key initiatives being implemented and resourced in support of strategic plan priorities.

LITERACY

Implementation of a comprehensive K-12 Literacy Plan including:

- targeted student interventions using student learning data to track student progress, determine direction and guide practice;
- prioritizing intervention for early years as well as for middle years grades 4 to 8;
- allocation of staffing and resources to more equitably support student need in the district;
- literacy is a focus area for professional development to support teacher capacity and knowledge in developing a structured literacy framework within classrooms (with the intention to close literacy gaps and provide equitable access to instruction and literacy development); and
- implementing resources to support literacy for all students and that reflects diversity and inclusion.

Changes made to budget allocations in support of the Literacy priority include:

- focusing district and teacher leadership time and professional development budgets on implementing the literacy plan, and
- allocation of staffing and resource budget to a broader early intervention program with an equity lens.

INDIGENOUS LEARNER SUCCESS

The following initiatives are being implemented in support of the Indigenous Learner Success priority:

- focus on Early Literacy and Social Emotional Learning for Indigenous students - significant focus on supporting primary students with literacy;
- SENCOTEN language instruction in select elementary and middle schools;
- professional development focused on cultural competency and the development of culturally responsive curriculum; and
- review data to identify barriers with a particular emphasis on student voice.

Changes made to budget allocations in support of the Indigenous Learner Success priority include:

- creation of positions to support specific initiatives supporting this priority.
- focus district and teacher leadership time and professional development budget on the Indigenous Learner Success priority;
- allocation of curriculum budget to support implementation of Indigenous course content;
- allocation of literacy intervention budget to support targeted early literacy for Indigenous students; and
- allocation of grant funding to support language and curricular programs.

MENTAL HEALTH AND WELLNESS

The following initiatives are being implemented in support of the Mental Health and Wellness priority:

- Focus on providing resources and professional learning opportunities for teachers to enhance skills in the delivery of Social Emotional Learning (SEL) skills across K-12. SD63's strategic plan explicitly positions SEL as a core mechanism for promoting positive mental health through prevention, early intervention, and skill development rather than solely through reactive supports.
- Developing a consistent SEL approach across K–12, including the selection and piloting of comprehensive SEL programs (e.g., Second Step) at the elementary and middle school levels.
- Developing Tier 2 SEL-informed supports and interventions, including a shared repository of resources for counsellors and school-based staff to support students requiring additional assistance.
- Continued focus on digital wellness and the impact social media has on student mental health through digital literacy lessons for students and parent engagement.
- Enhance District Anti-racism Action plan to include a working group of staff from across all levels using the Ministry K-12 Anti-Racism Action Plan as a guide to identify vision, direction, curricular resources, Administrative Procedure, and awareness of systemic barriers.

Allocation of budget is supporting Mental Health and Wellness initiatives, including focusing district and teacher leadership time and professional development budget on this priority.

GLOBAL CITIZENSHIP

Many of the initiatives described for the preceding three priority areas also support the Global Citizenship priority. Examples include digital literacy, mental health literacy, social emotional learning, and Indigenous Education initiatives. This priority area is also being supported through the following:

- Focusing teacher leadership and professional development budget on the development of learning experiences that focus on the role of citizens in broader global and societal issues.
- Data informed practice with a focus on equity of student success. This aligns with the work of schools as they monitor progress of their school plans.
- Continued focus on student voice to understand how to achieve this goal for students, and a commitment to engage our students beyond their voices, to the actioning of these goals by student leaders.

How Financial Resources Support Operational Priorities

In addition to improving student achievement, the Board is responsible for overseeing the [management of operational risks](#) such as risks related to information systems performance, cybersecurity, protection of privacy, and health and safety. The integration of risk management with budget planning is intended to ensure the management of significant operational risks is appropriately resourced.

In recent years the Board has allocated budget to fund inflationary pressures in the District Technology plan in order to address specific operational risks. The District Technology Plan is foundational to supporting both strategic plan priorities (through educational programs) and the management of key operational risks relating to information systems performance, cybersecurity and protection of privacy.

Components of School District Budget

Annual program revenues and expenditures are reported in the operating fund and special purpose fund. For the year ended 2025/26, \$107.3 million in revenues were reported in the operating fund representing the majority of district operations and \$20.5 million were reported in the special purpose fund.

Annual surplus and accumulated surplus in 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 accumulated operating deficit position. When a school district has accumulated operating surplus available it can be used to budget for future expenditures or to reduce financial risk associated with unforeseen circumstances.

The special purpose fund reports revenues designated for a specific purpose or program, and the related expenditures. Annual surplus in the special purpose fund is always zero because revenues are deferred and matched against related program expenditures, and if program expenditures exceed available revenues the resulting loss is transferred to the operating fund. The majority of special purpose fund revenues are Provincial funding for targeted programs. In recent years, the ministry has confirmed new targeted funding to implement a number new programs including First Nation Student Transportation, Mental Health in Schools, Early Care & Learning, and Feeding Futures. With this additional funding the school district has been able to enhance and introduce new programs; however, because this funding is targeted for new program expenditures it cannot be used to address the growing financial pressure in the operating fund that results from unfunded inflationary cost (discussed further in next section).

The capital fund reports investment in and financing activities related to capital assets including buildings, infrastructure and the bus fleet. In 2025/26, the District invested \$8.4 million in capital assets. Similar to the special purpose fund, any expenditures in excess of available funding in the capital fund is transferred to the operating fund. For this reason, the financial projections in the next section focus only on the operating fund.

Multi-Year Financial Projections (Operating Fund)

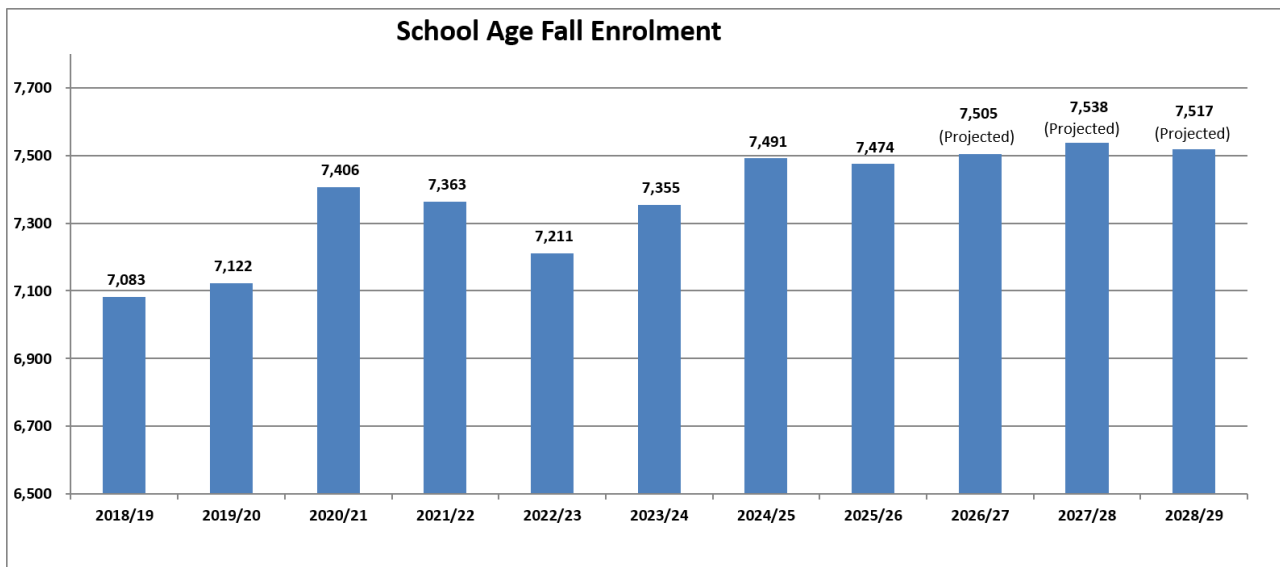
Enrolment is the most significant driver of projected fiscal balance. Approximately 85% of operating fund revenues are determined by per student funding allocations, and variation in enrolment impacts budgetary balance because program costs do not vary proportionally with program funding when enrolment changes. In BC, school district fiscal balance is highly leveraged to enrolment because:

- annual funding rate escalation does not fully reflect annual inflationary costs; and
- enrolment based funding growth usually exceeds incremental program costs that result from growth.

As a result, a district experiencing more growth has greater financial flexibility to fund inflationary cost pressures.

Historical and projected enrolment for the next 3 years is presented below in Exhibit 1. Enrolment grew modestly in recent years (2022/23 through 2024/25), with most of this growth occurring in the online learning program. Looking ahead, enrolment growth is forecasted to moderate and over the next decade enrolment is expected to remain stable and possibly decline.

Exhibit 1 – Historical and Forecasted Enrolment



Budgeted and forecasted revenues, expenditures, annual surplus and accumulated surplus are presented in Exhibit 2. Key assumptions underlying the forecast are also documented in Exhibit 2.

To balance the Preliminary 2026/27 Budget, the Board appropriated \$2,468,245 in accumulated surplus to fund continuing expenditures. This amount represents the structural deficit within the budget and this amount has grown steadily over the past several years (2025/26 Budget: \$1,928,256 / 2024/25 Budget = \$1,578,183 / 2023/24 Budget = \$582,976). This growth has occurred because expenditure growth has consistently outpaced both revenue growth and the implementation of budget reductions. Expenditure growth in excess of revenue growth results from inflationary costs that are not funded including escalation in the cost of employee benefit plans, services, supplies and equipment.

The actual annual surplus in 2025/26 was \$173,289 even though the structural deficit in the 2025/26 budget was \$1,928,256. This occurred due to the realization of savings relative to budget of approximately \$2.1 million. As there is a degree of conservatism embedded in the budget, the three-year financial projection assumes that savings relative to budget of \$2.0 million will be achieved each year. While it is not unlikely that savings relative to budget will be less than this amount in future years, in order to present a “most likely scenario” the forecast assumes that this level of savings relative to budget will be maintained.

Assuming savings relative to budget of \$2.0 million in each of the three forecast years, there is an annual deficit each year that grows from \$468,245 in 2026/27 to \$1,253,887 in 2028/29. Over the three-year forecast period, accumulated operating surplus is forecasted to decline from \$8.2 million to \$5.3 million. While actual results will vary from this forecast each year, what is clear is that financial pressure will increase each year because expenditure growth is expected to continue outpacing revenue growth.

Each year, a portion of accumulated operating surplus is designated as contingency reserve to be used only to fund additional cost pressures resulting from circumstances beyond the School District’s control or, with the Board's approval, in response to unforeseen circumstances. In September 2026, the Board of Education allocated \$4.2 million from accumulated operating surplus to the contingency reserve for Budget 2026/27. Maintaining sufficient contingency reserve is important for protecting program stability by allowing the Board to adopt a budget that does not fully cost all potential financial risks.

While financial forecasts become less certain further into the future, future adjustments to service levels will likely be necessary to balance future budgets and maintain sufficient contingency reserve. As future budgetary balance poses a significant risk to program continuity, actual financial results will be monitored closely each month (in relation to the amended budget) in order to both forecast closing accumulated surplus and future budgetary balance.

Exhibit 2: Three Year Financial Projection (Operating Fund)

	Actual 2024/25	Actual 2025/26	Budget 2026/27	Forecast 2027/28	Forecast 2028/29
Revenues					
Provincial Grants	90,564,503	93,575,933	95,519,334	98,805,211	101,715,439
Federal Grants	544,918	38,000	0	0	0
Tuition	4,756,763	4,571,911	4,754,600	4,897,238	5,044,155
Other Revenue	7,676,533	7,865,824	7,563,674	7,685,394	7,793,199
Rentals and Leases	501,252	531,741	464,500	473,790	483,266
Investment Income	911,651	672,053	265,080	265,080	265,080
Total Revenue	104,955,620	107,255,462	108,567,188	112,126,713	115,301,139
Expenses					
Salaries					
Teachers	39,499,683	40,406,241	42,157,631	43,560,227	44,573,940
Principals and Vice Principals	5,390,234	5,766,869	5,533,340	5,671,673	5,813,465
Education Assistants	7,035,119	7,517,460	8,215,357	8,817,413	9,091,587
Support Staff	9,761,885	9,972,892	10,740,619	11,062,837	11,394,722
Other Professionals	4,461,780	4,618,913	4,053,811	4,155,157	4,259,036
Substitutes	5,439,761	5,333,253	4,696,788	4,837,692	4,982,822
Total Salaries	71,588,462	73,615,628	75,397,546	78,104,998	80,115,571
Employee Benefits	18,468,581	19,240,220	21,071,866	22,258,891	23,284,966
Total Salary and Benefits	90,057,043	92,855,848	96,469,412	100,363,890	103,400,538
Service and Supplies					
Services	4,711,838	5,379,858	5,225,188	5,329,692	5,436,286
Professional Development and Travel	671,589	573,733	764,891	780,189	795,793
Rentals and Leases	166,487	161,240	183,971	187,650	191,403
Dues and Fees	730,040	822,861	759,418	774,606	790,098
Insurance	267,553	263,822	282,000	287,640	293,393
Supplies	3,782,838	3,367,867	4,339,951	4,426,750	4,515,285
Utilities	1,555,345	1,566,947	1,609,023	1,641,203	1,674,028
Total Service and Supplies	11,885,690	12,136,328	13,164,442	13,427,731	13,696,285
Estimated Budget Underspend			(2,000,000)	(2,000,000)	(2,000,000)
Operating Surplus (Deficit)	3,012,887	2,263,286	933,334	335,093	204,316
Interfund Transfers (Capital Purchases)	(1,795,636)	(2,089,997)	(1,401,579)	(1,429,611)	(1,458,203)
Total Operating Surplus (Deficit)	1,217,251	173,289	(468,245)	(1,094,518)	(1,253,887)
Accumulated Operating Surplus, Opening	6,760,157	7,977,408	8,150,697	7,682,452	6,587,934
Change in Accumulated Operating Surplus	1,217,251	173,289	(468,245)	(1,094,518)	(1,253,887)
Accumulated Operating Surplus, Closing	7,977,408	8,150,697	7,682,452	6,587,934	5,334,048

Key Assumptions

1. Funding and teacher staffing change reflect enrolment growth of 33 FTE in 2027/28 and enrolment decline of 21 FTE in 2028/29.
2. Increased funding from unique needs designation growth is forecasted to be \$634,992 in 2027/28 and \$671,275 in 2028/29.
3. Funding from unique needs designation growth - 70% is allocated to increase EA staffing and 30% is allocated to offset general inflation.
4. Net funding from forecasted enrolment/designation growth after deducting increased staff expenditures is \$287,736 in 2027/28 and \$161,762 in 2028/29.
5. Provincial funding and tuition rates increase such that salary inflation (including benefits that vary directly with salary rates) is fully funded.
6. Teacher and support staff salaries increase by 3% in 2026/27 (prelim budget adjustment), 2027/28 and in 2028/29.
7. Principal, Vice Principal and Other Professionals salaries increase by 2.5% in 2026/27 (prelim budget adjustment), 2027/28, and in 2028/29.
8. Facility rental revenues are assumed to increase by 2% in each of 2027/28 and 2028/29.
9. Inflation of 2% is applied to service and supplies in each of 2027/28 and 2028/29.
10. Inflation of 3% is applied to benefit costs in each of 2027/28 and 2028/29.