

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Report to the Board of October 22, 2025

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

Committee Meeting

Tuesday, October 14, 2025

A. PRESENTATIONS AND QUESTIONS

Energy Sustainability Plan Presentation – Rob Lumb & Erika Letchford, Rede Energy Solutions

B. ITEMS DISCUSSED

No Items.

C. ITEMS FOR RECOMMENDATION

1. Preliminary Enrolment & Funding

Motion:

The Committee recommends and I, Trustee Elder move,
That the Board approve the proposed 2025/26 expenditure budget changes.

2. Multi-year Financial Plan

Motion:

The Committee recommends and I, Trustee Elder move,
That the Board approve the 2026-2028 Multi-year Financial Plan.

D. ITEMS FOR INFORMATION

No Items.

E. FUTURE AGENDA ITEMS

- Budget Timelines/Process and Budget Guiding Principles (Nov)
- Preliminary Analysis of Budget Reduction Options (Nov)
- Final Enrolment and Funding (Nov)
- Statement of Financial Information (Nov)
- Trustee Remuneration (Oct/Nov)

Energy Sustainability Plan Update



October 14, 2025

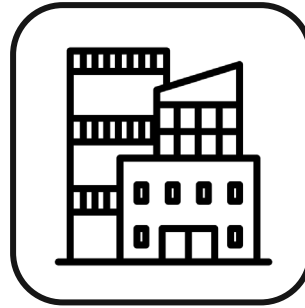
Rede



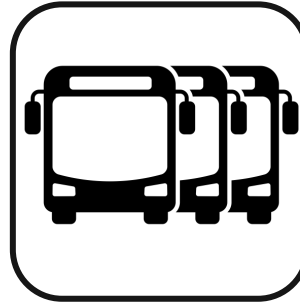
Agenda



Baseline &
Targets



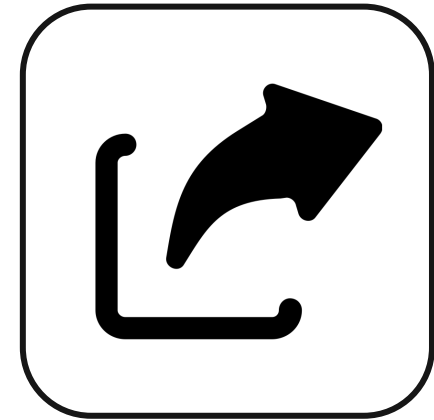
Buildings



Fleet

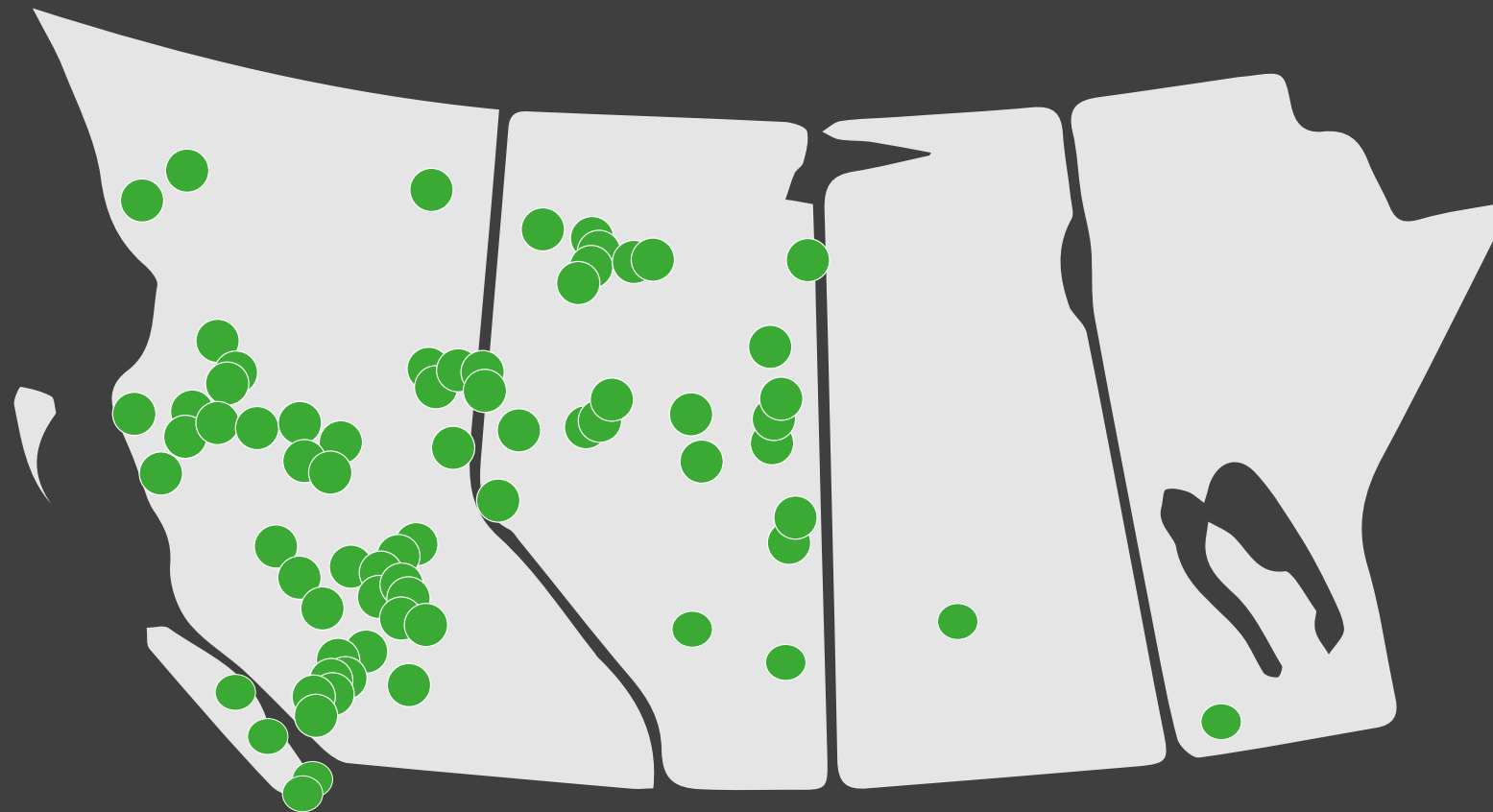


Paper



Next
Steps

Rede



Rede

BUILDING
ENERGY
EFFICIENCY

Rede Energy Solutions



Targets & Baseline

Rede



Buildings and Communities

**59-64% reduction
by 2030**

(From 2007 baseline)

Rede



Transportation

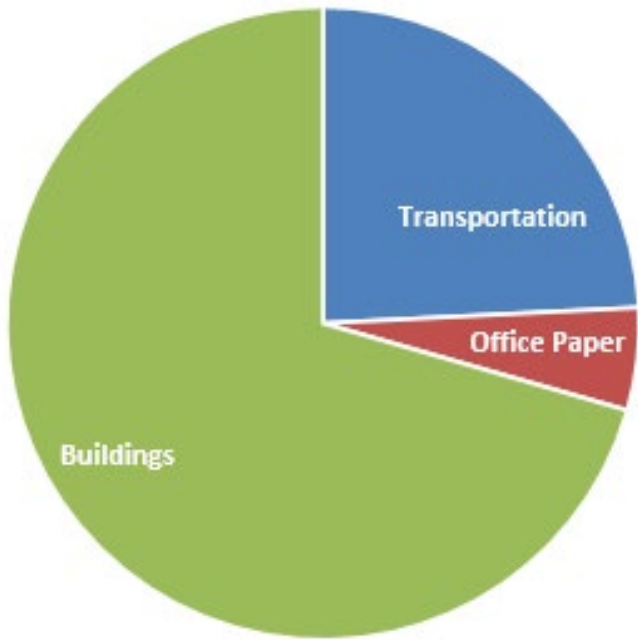
**27-32% reduction
by 2030**

(From 2007 baseline)

Rede



2010 Baseline



	Buildings		Mobile Energy Use	Office Paper	
Also Known As	Natural Gas, Propane	Electricity	Vehicles	Paper	
t CO2e GHG	1,371	176	530	115	2,192
	1,547				

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

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



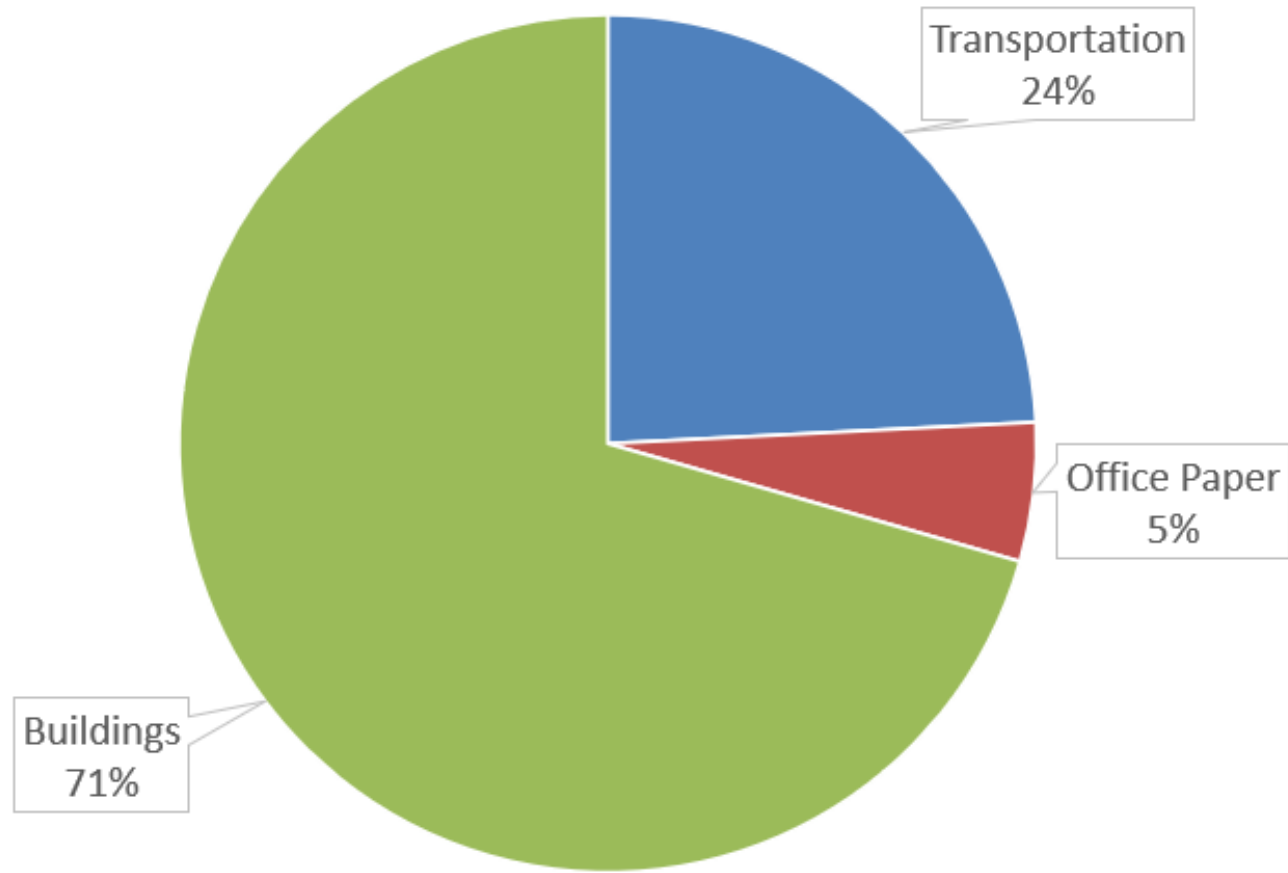
Apply the Targets

	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



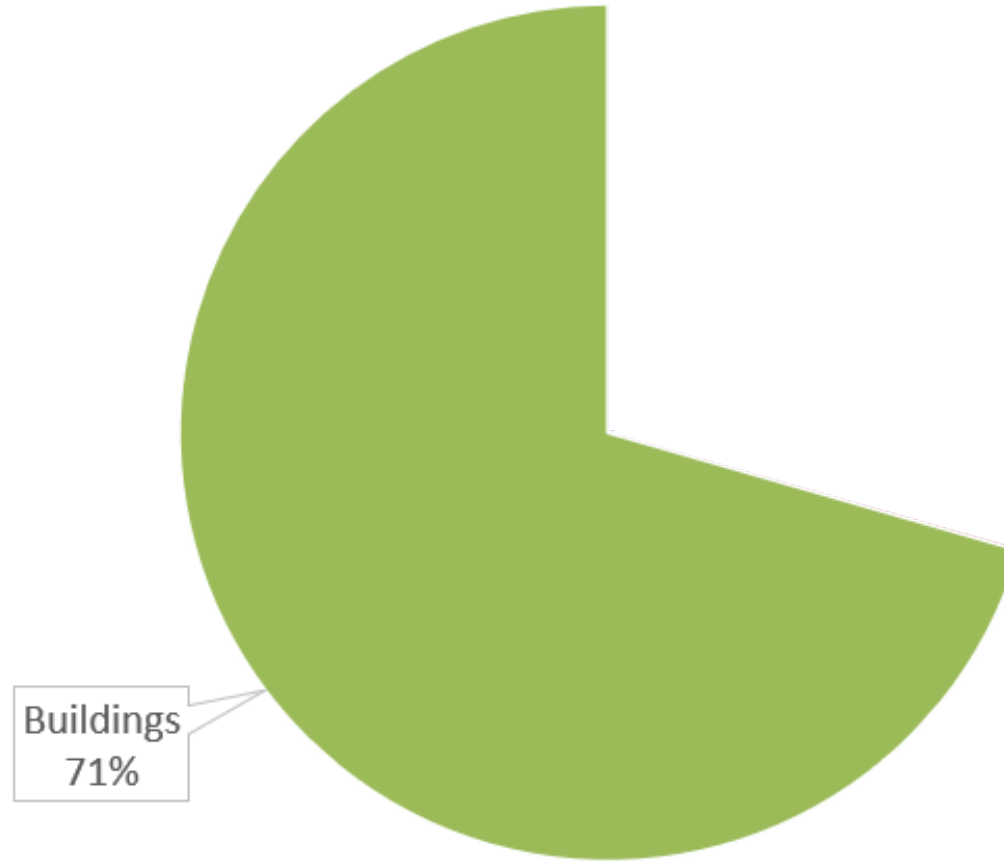
2010 Baseline



Rede



2010 Baseline



Rede

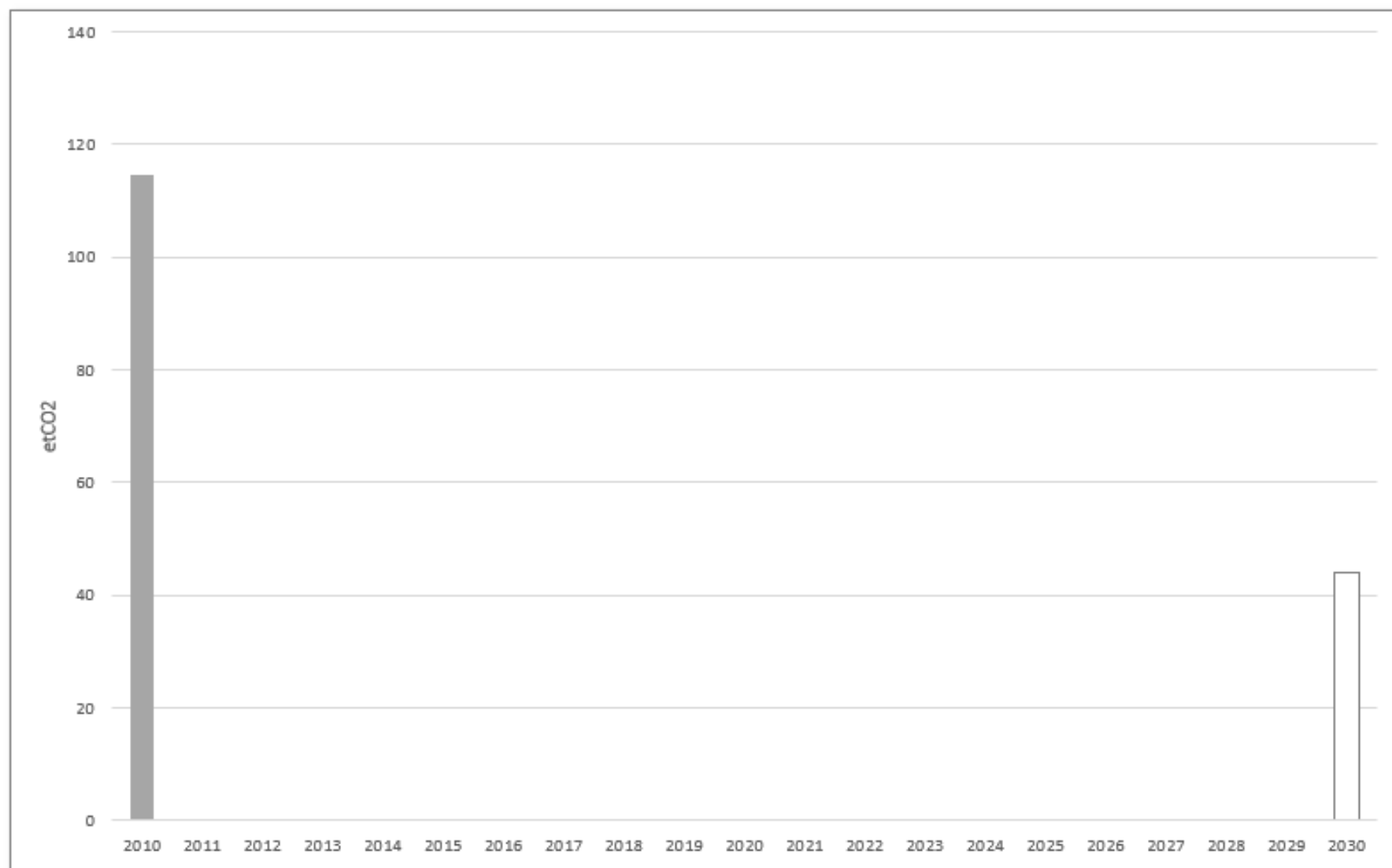


Paper

Rede



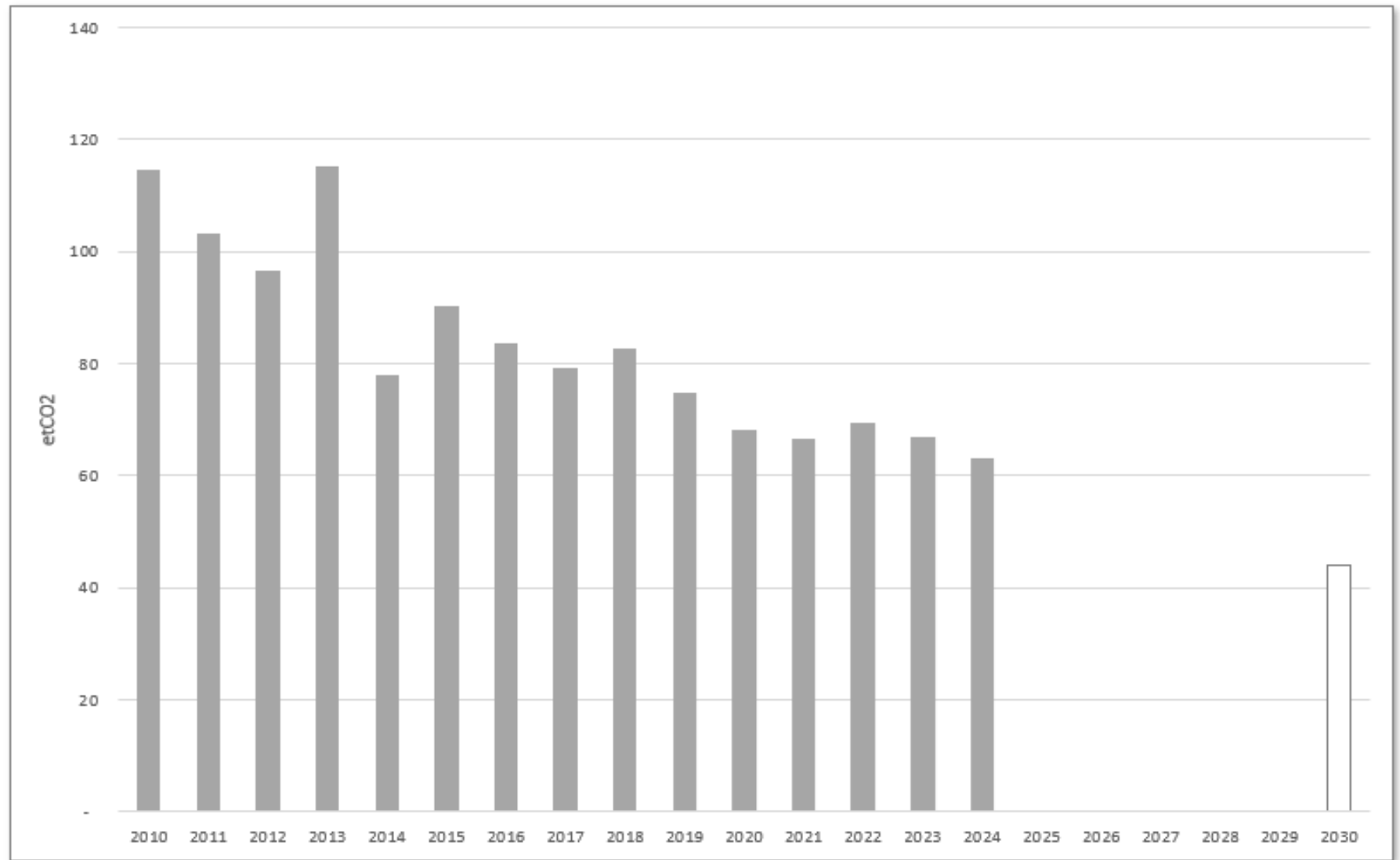
Paper



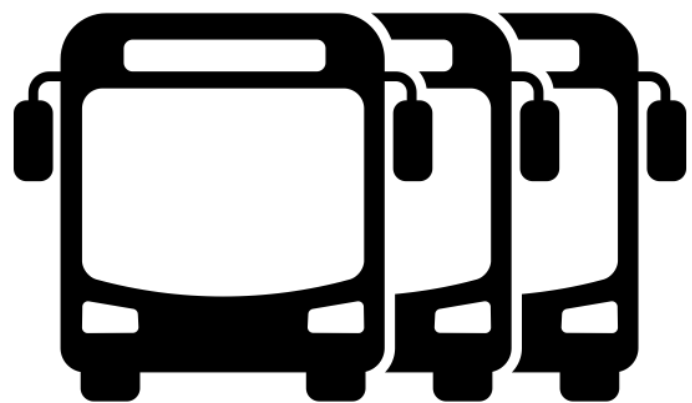
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Paper



Rede

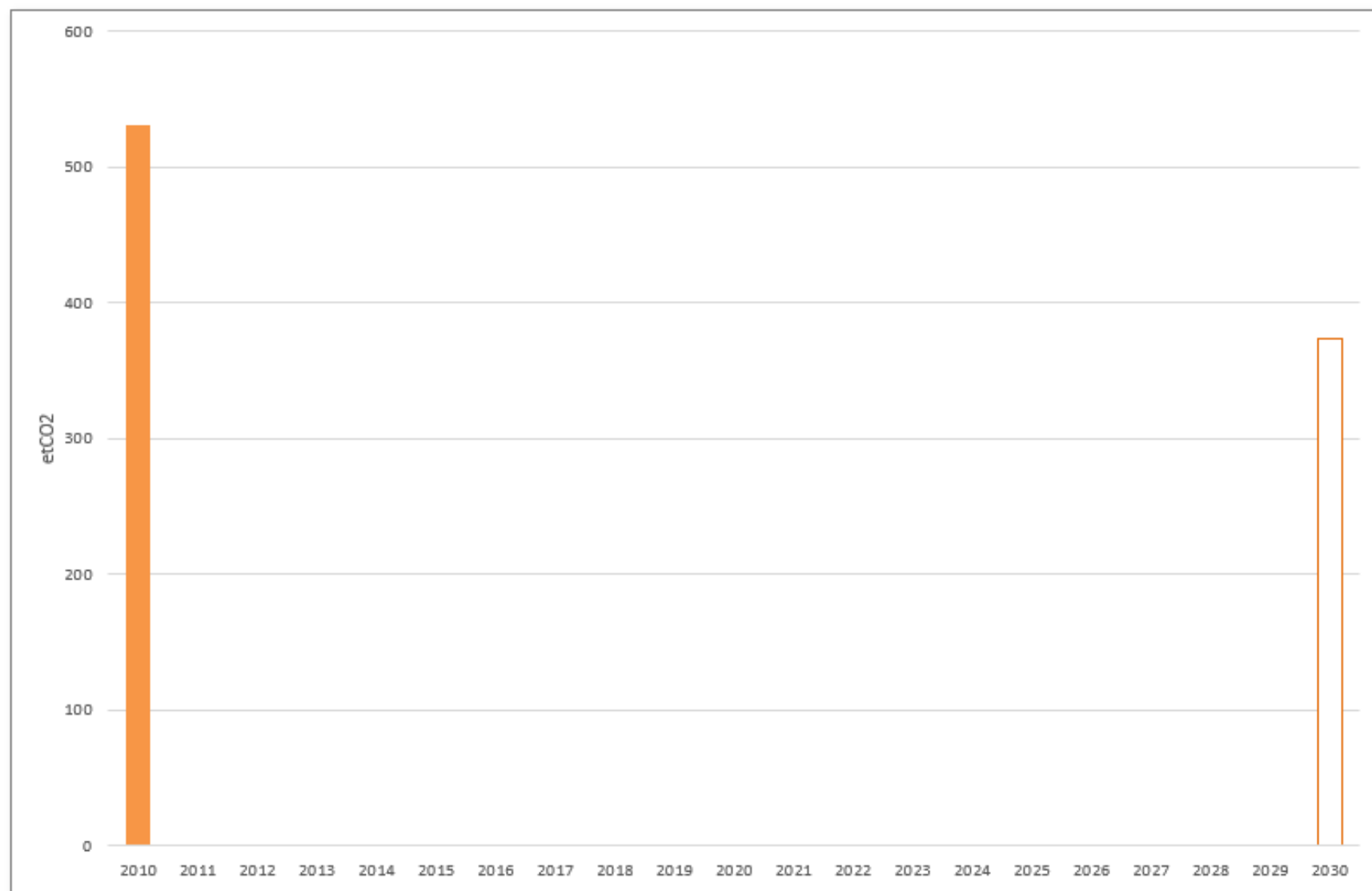


Fleet

Rede



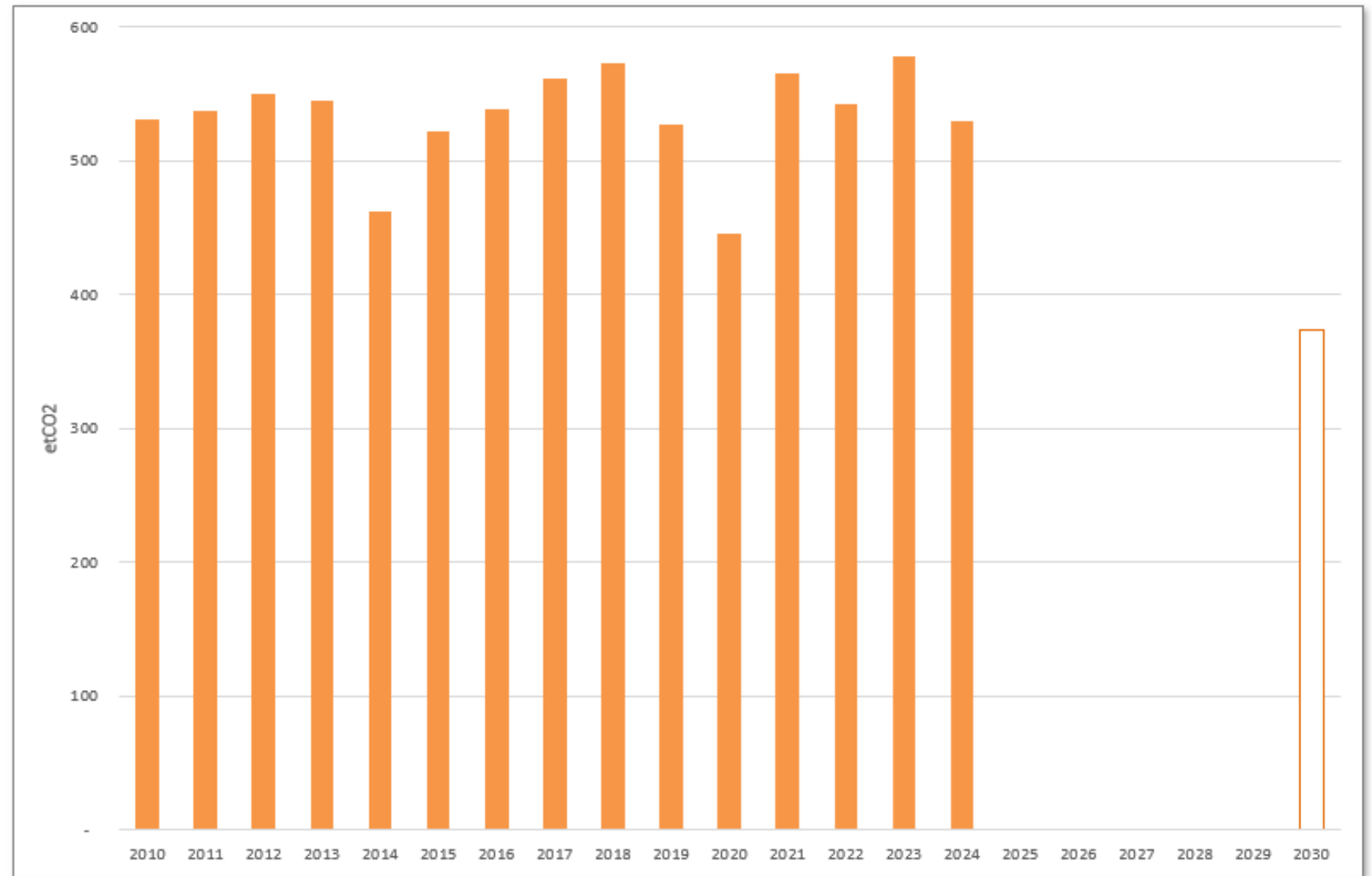
Fleet



Rede



Fleet



Rede



School Bus Electrification



Arrived Winter 2023



Arrived Sep 2024



Arrive Sep/Oct 2025



Next Application



Needed by 2030

Rede



School Bus Electrification

SCHEDULE B.2: PROJECT COMPONENTS AND CASHFLOW

Name/Description of Project Component	Estimated Total Eligible Project Expenditures	Estimated Contribution by Canada	% Contribution by Canada	Recipient / other contributors
Approval #1 – May 2023				
<i>The procurement of 3 battery electric buses</i>	\$1,624,707 ¹	\$487,412	30%	\$1,137,295
<i>The procurement of 3 charging stations</i>	\$75,000 ²	\$37,500	50%	\$37,500
Total	\$1,699,707	\$524,912	30.9%	\$1,174,795
Approval #2 – November 2025				
<i>The procurement of 2 battery electric buses</i>	\$1,191,452 ³	\$476,581	40%	\$714,871
<i>The procurement of 11 charging stations</i>	\$550,000 ⁴	\$275,000	50%	\$275,000
<i>Infrastructure Upgrades</i>	\$542,737	\$271,368.5	50%	\$271,368.5
Total	\$2,284,189	\$1,022,949.5	44.8%	\$1,261,239.5

¹ Approval #1 bus costs are based on \$541,569 for a Type D (average in 2023)

² Approval #1 charging station costs are based on three (3) 24kW chargers at \$25,000 each

³ Approval #2 bus costs are based on \$595,726 for a Type D (average in 2024)

⁴ Approval #2 charging station costs are based on eleven (11) 30kW chargers at \$30,000 each

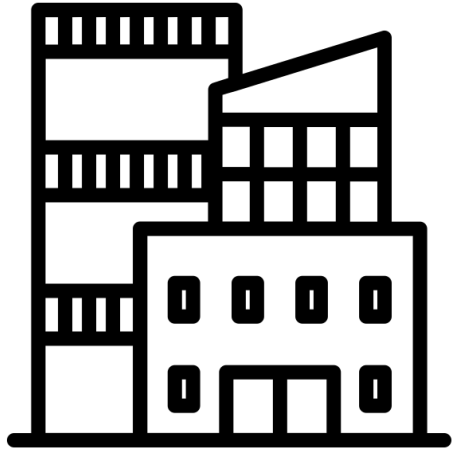
Rede



Yellow Fleet Diesel

	2023	2024	2025
Jan	17,177	12591	15,984
Feb	15,652	17268	13,961
March	12,640	9563	8,662
April	14,532	14276	14,853
May	18,871	17154	15,709
June	18,731	14093	13,988
July	412	100	-
Aug	320	0	155
Sep	14,157	12797	12,438
Total	112,492	97,842	95,750

Rede



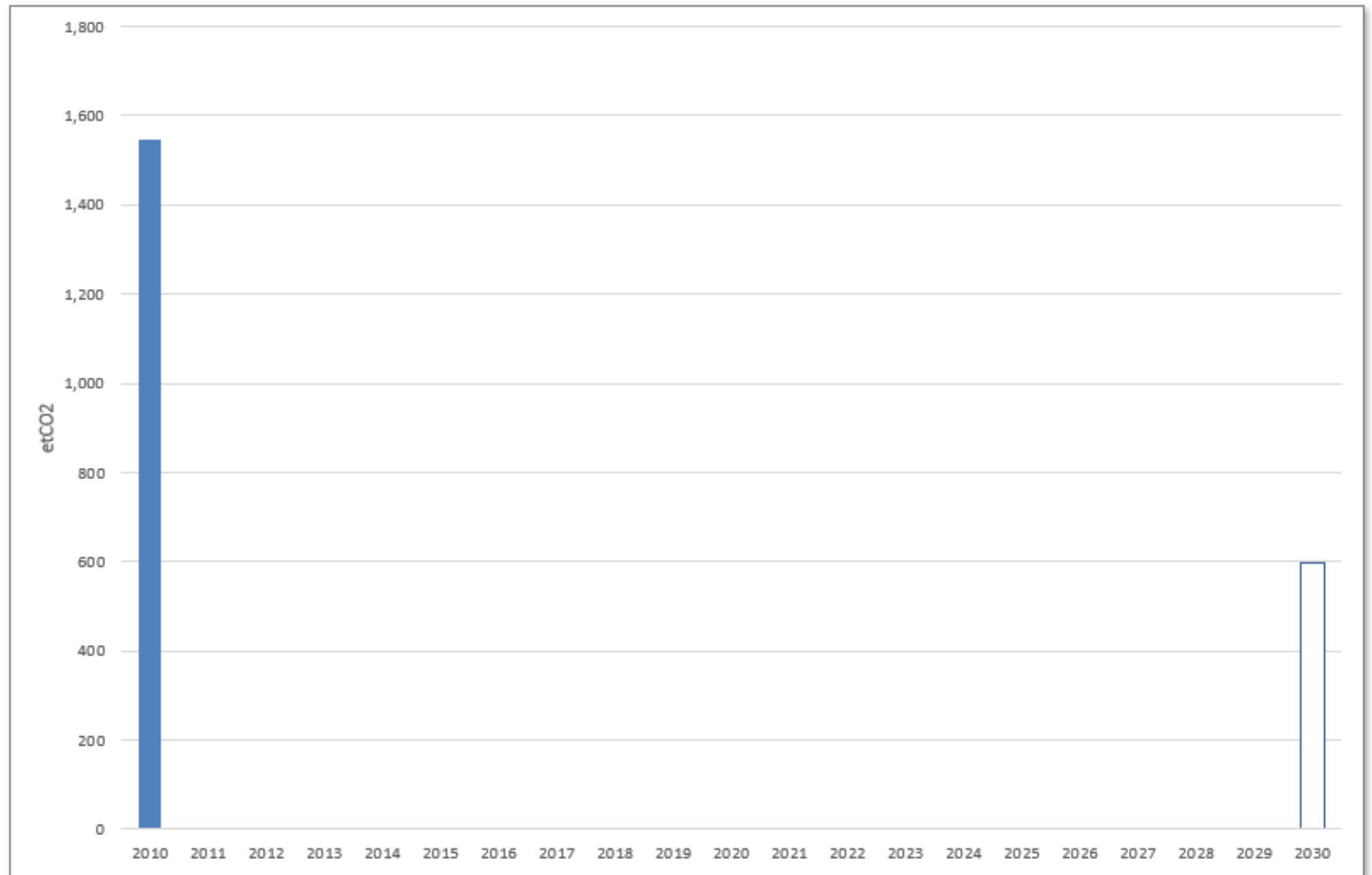
Buildings

Rede



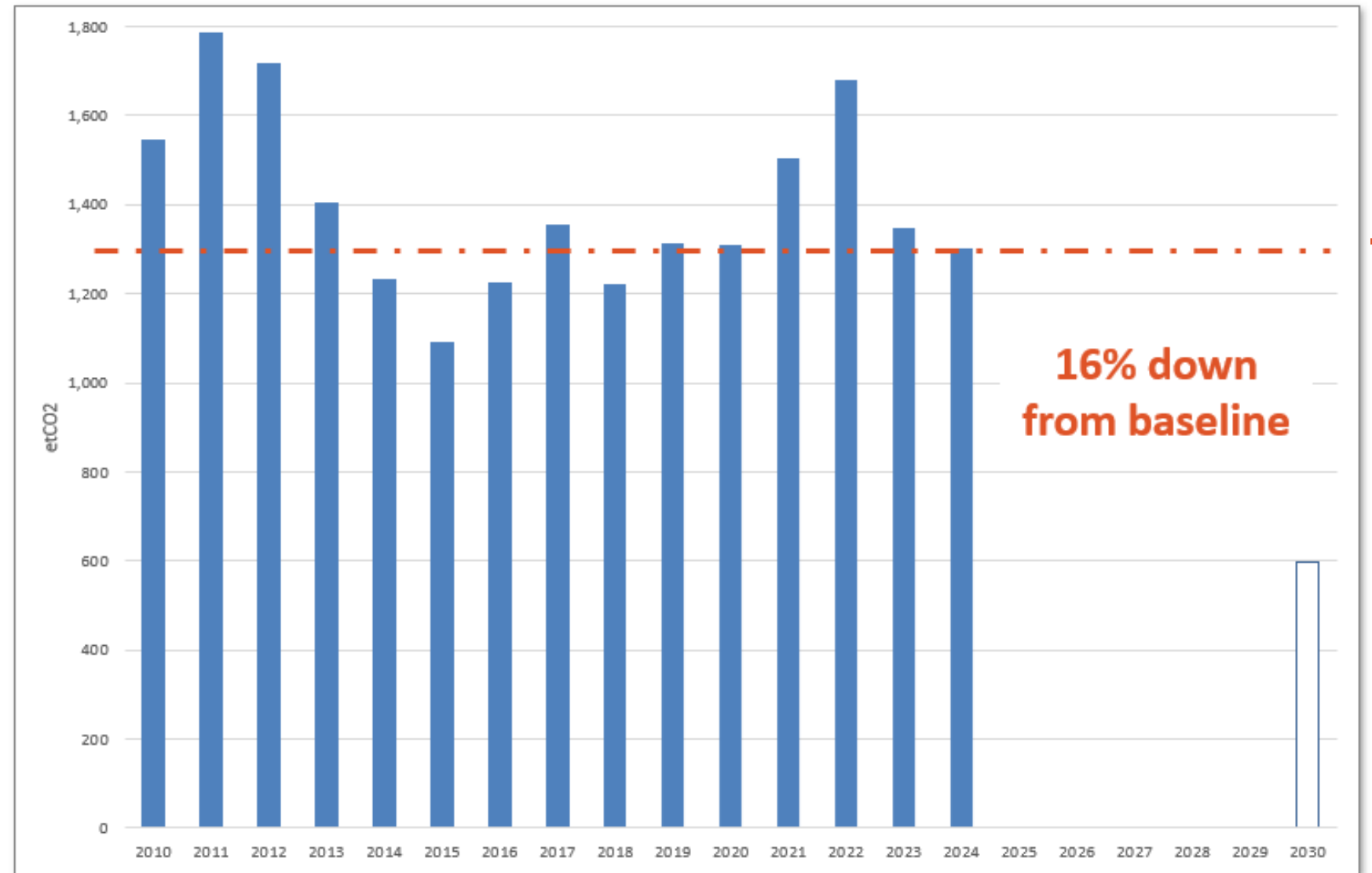
Buildings

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Buildings



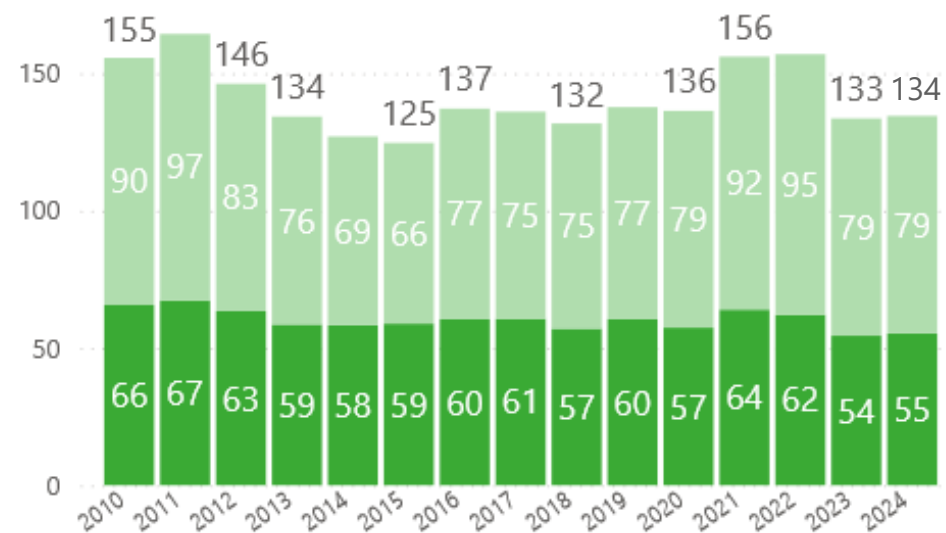
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BEPI

(ekWh/m²)

● BEPI for Electricity ● BEPI for Fuels



Last 12 Months

55

Electricity

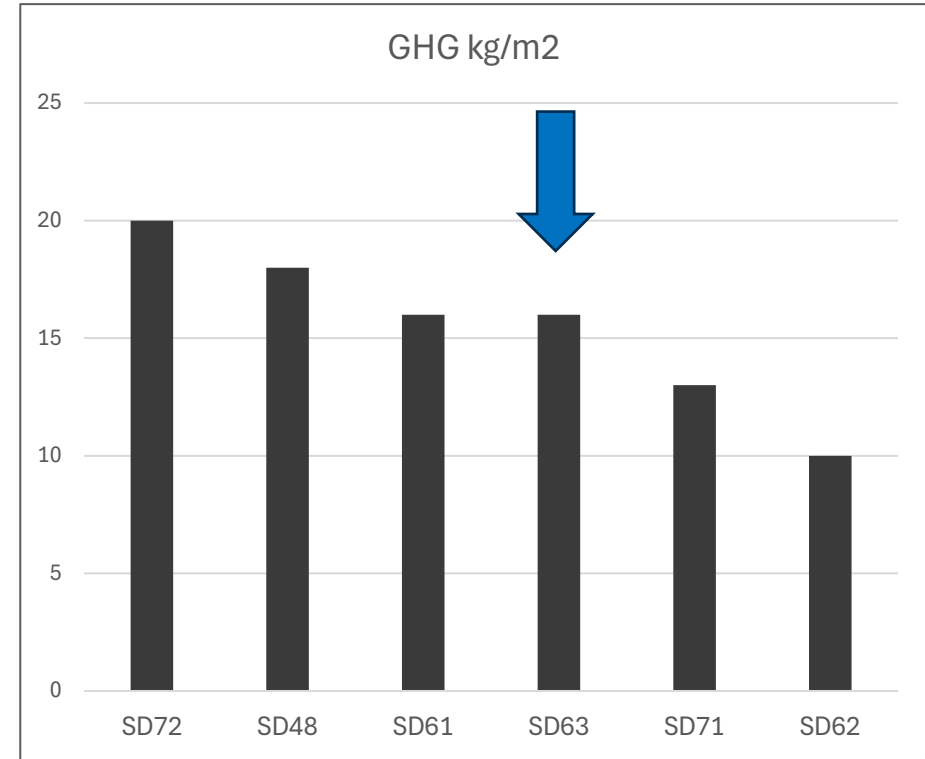
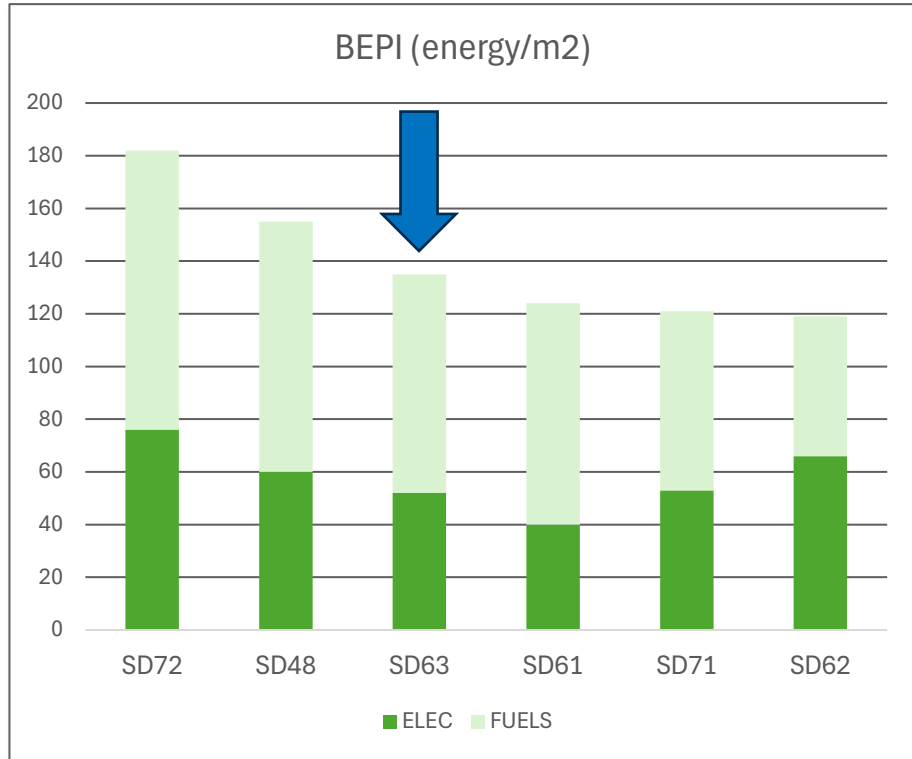
76

Fuels

132

Total

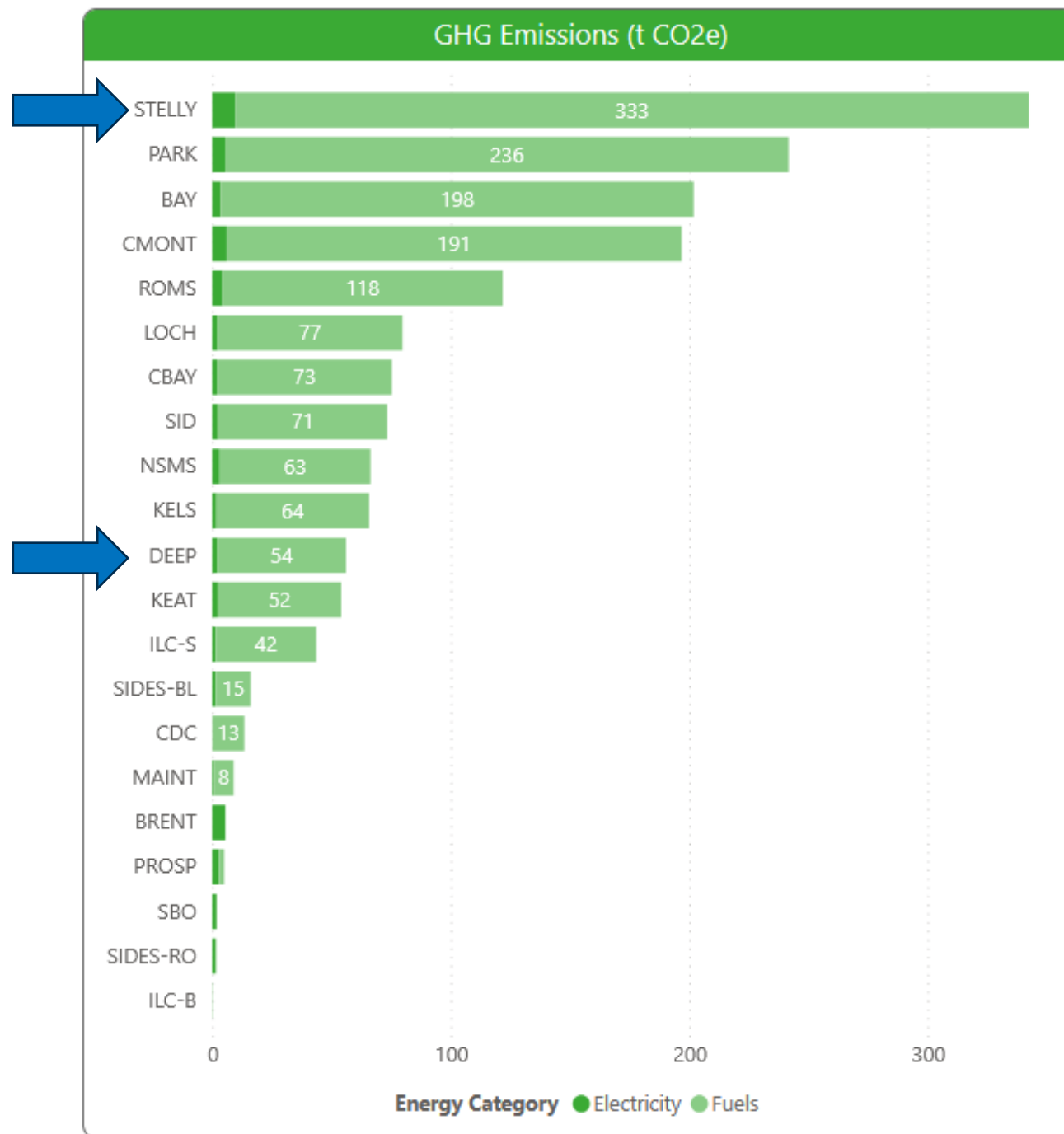
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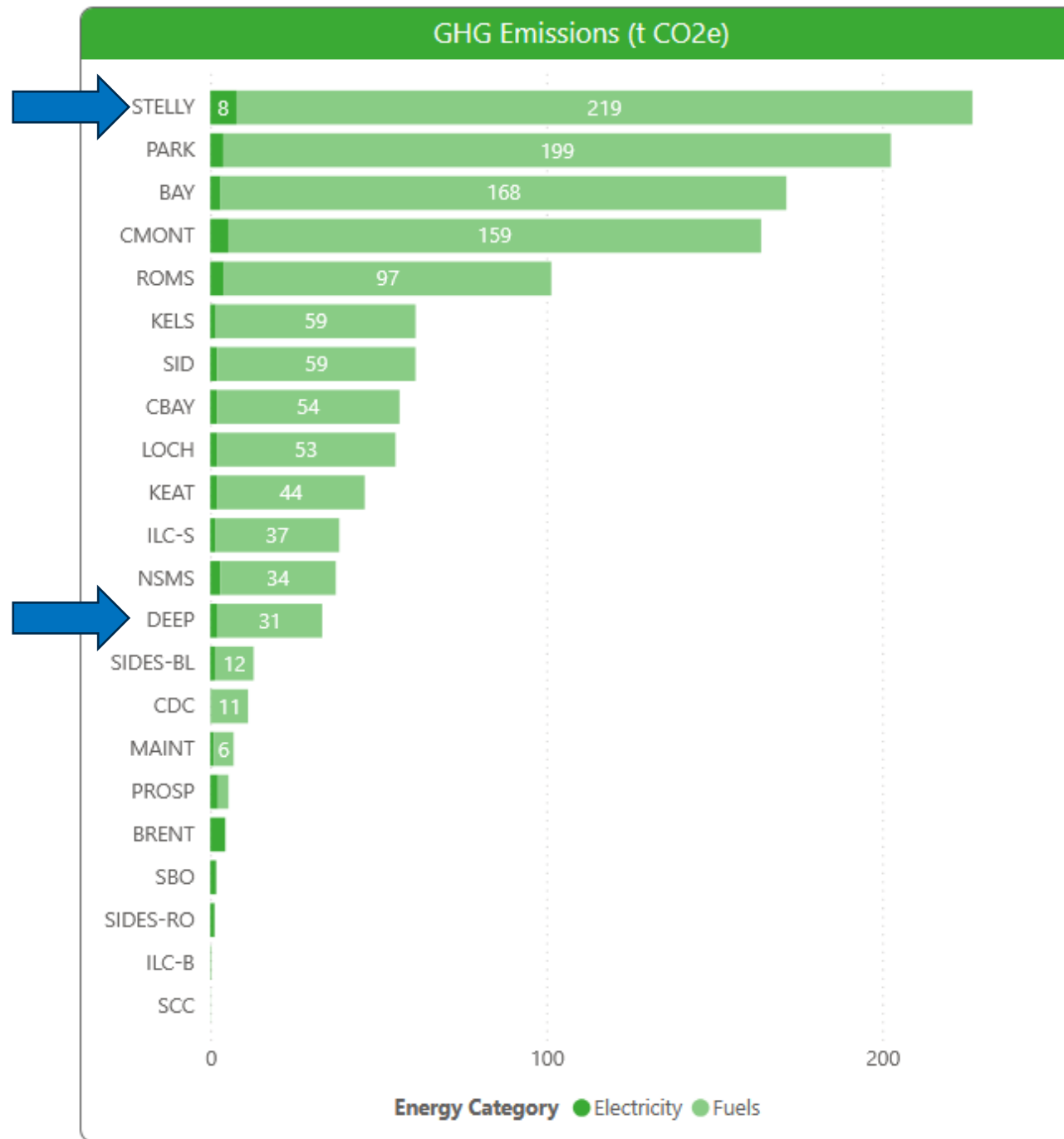


Strategic Priorities



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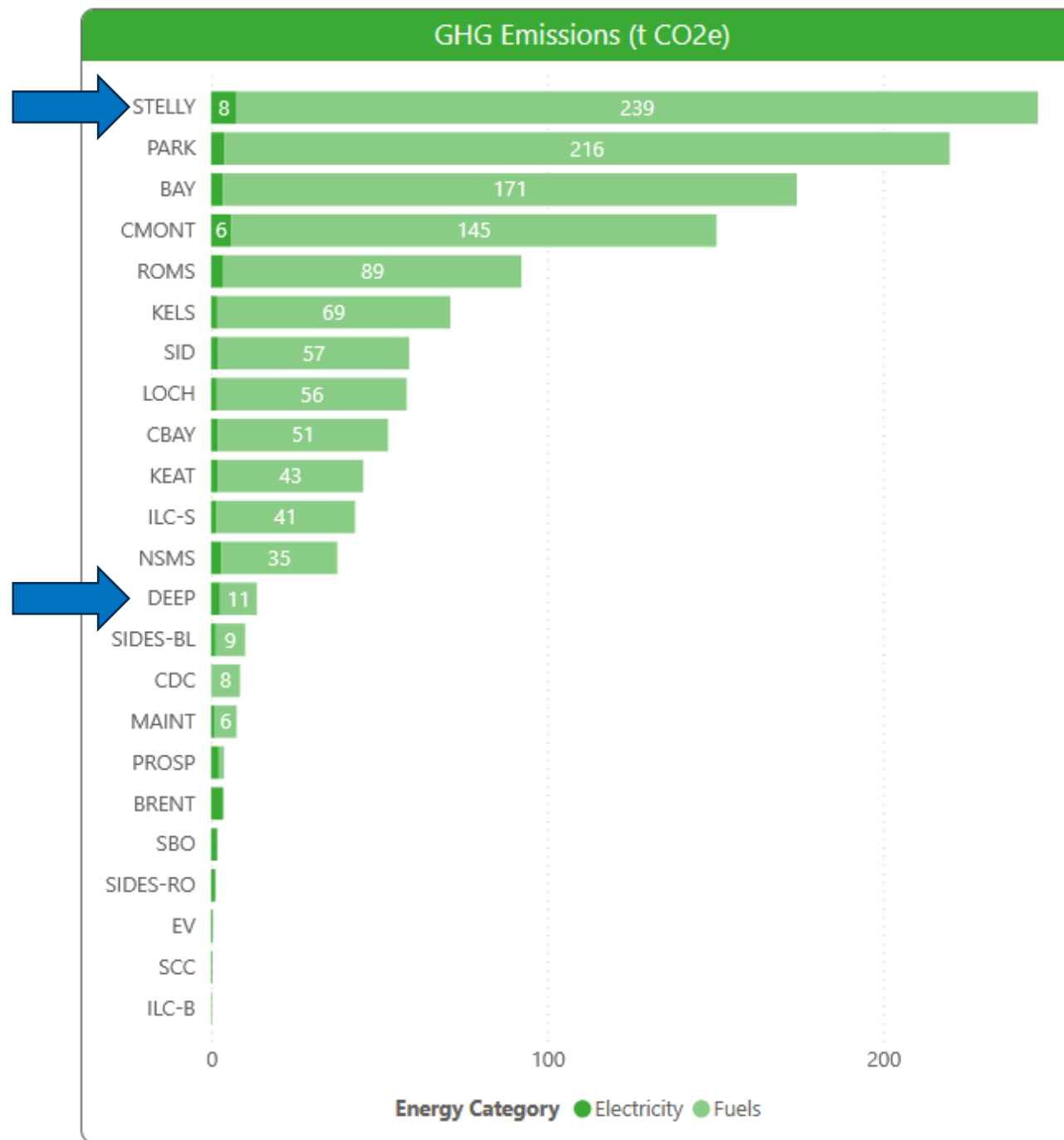
Strategic Priorities



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Strategic Priorities

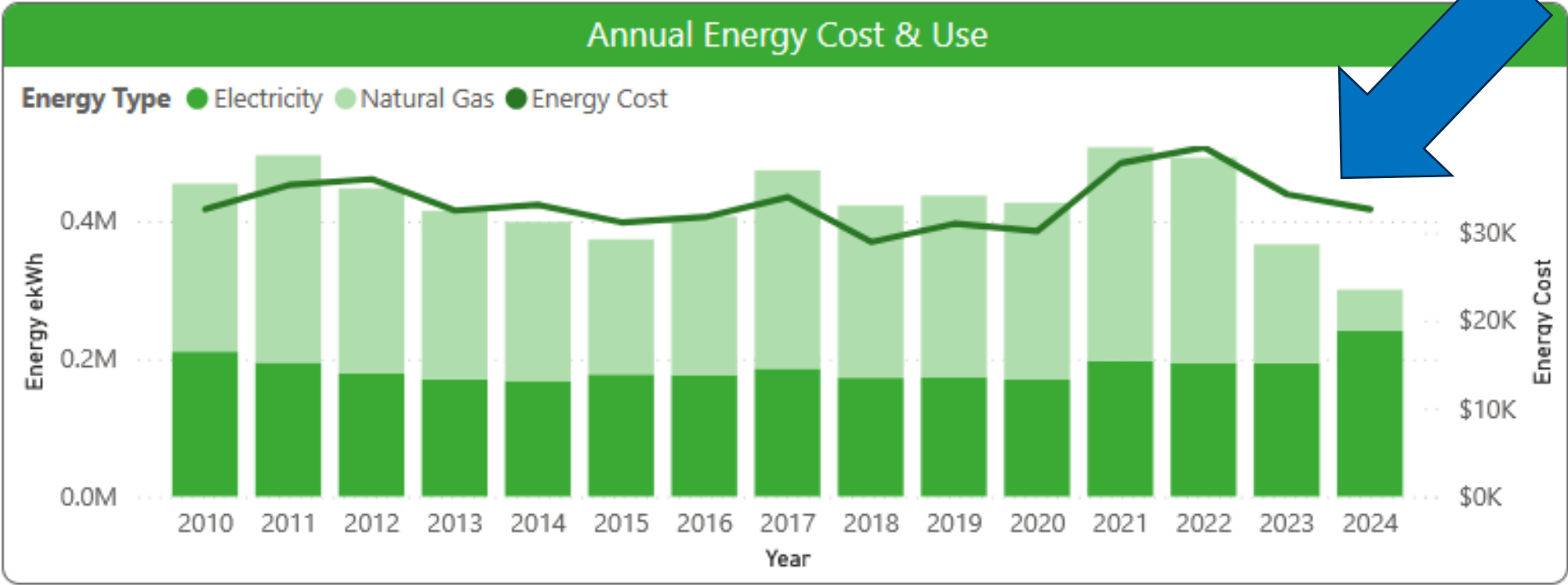


Rede



Deep Cove

2-year
Mechanical
Upgrades



Rede

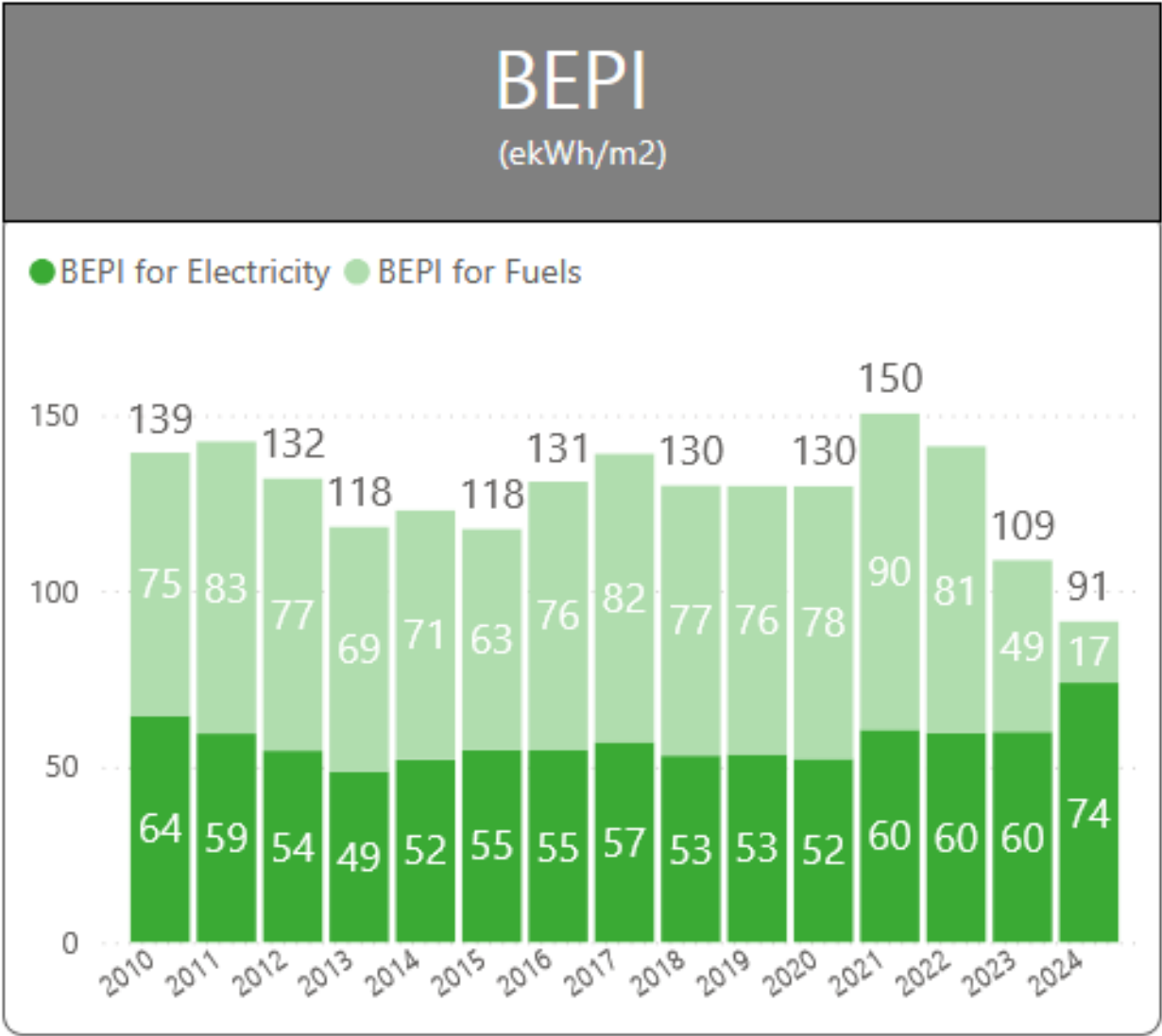
Actual consumption



Deep Cove

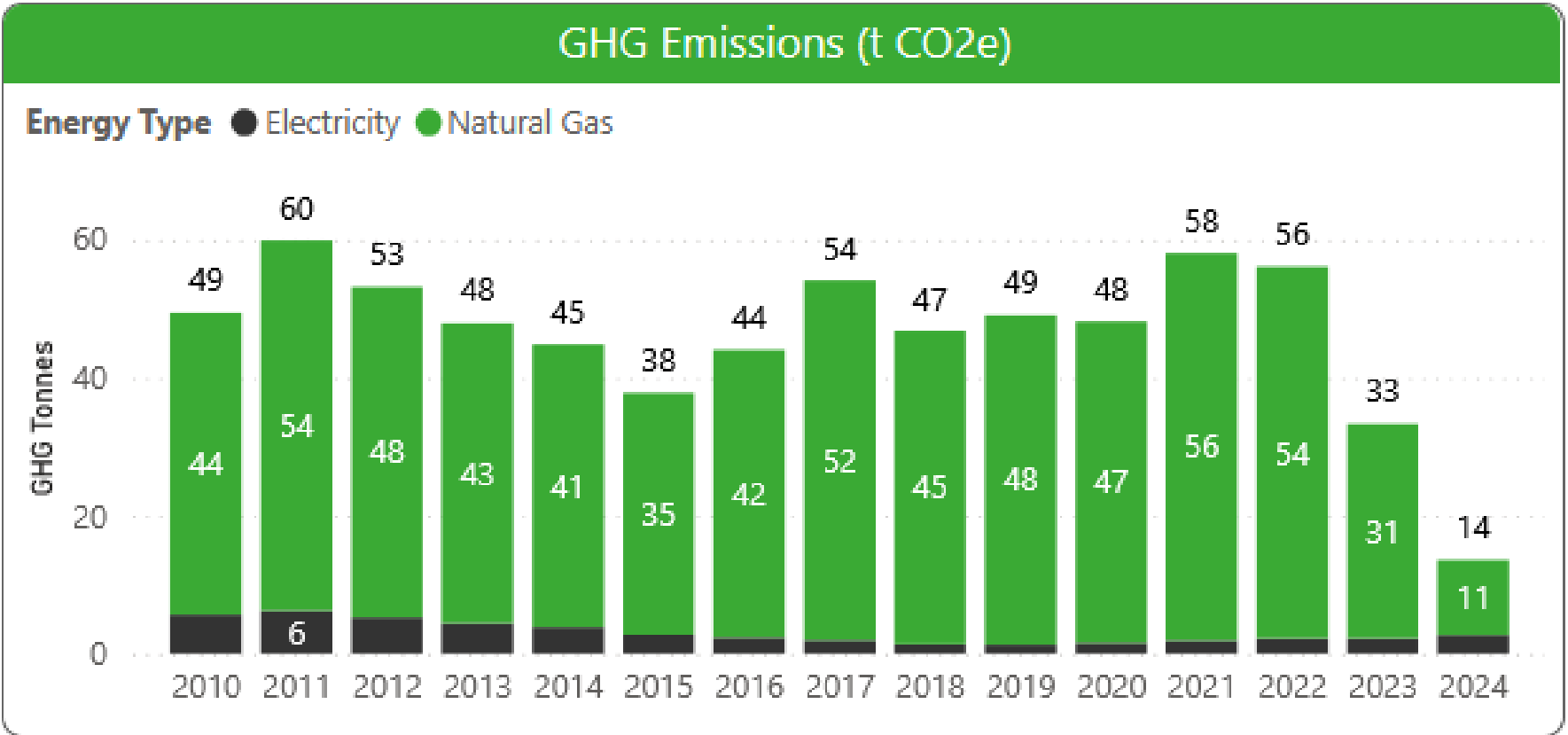
Year	Electricity		Natural Gas		Total	
	Energy Cost	Energy ekWh	Energy Cost	Energy ekWh	Energy Cost	Energy ekWh
2020	\$20,694	170,212	\$9,113	252,933	\$29,807	423,145
2021	\$23,943	197,283	\$13,277	293,355	\$37,220	490,638
2022	\$23,348	194,497	\$14,612	265,724	\$37,961	460,221
2023	\$25,286	195,419	\$8,525	159,157	\$33,811	354,576
2024	\$30,039	240,860	\$2,808	56,755	\$32,847	297,615

Rede





Deep Cove

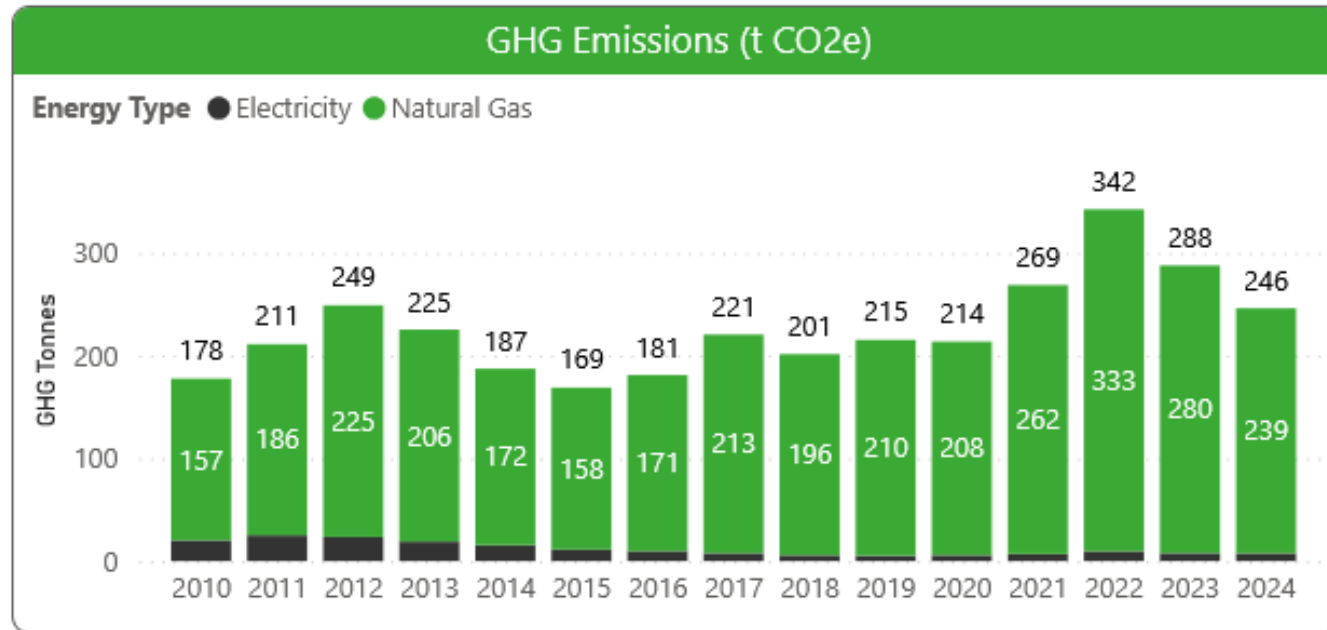


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42 t GHG Reduction

Actual GHGs

Stelly's Forecast



If
75% reduction
in GHGs

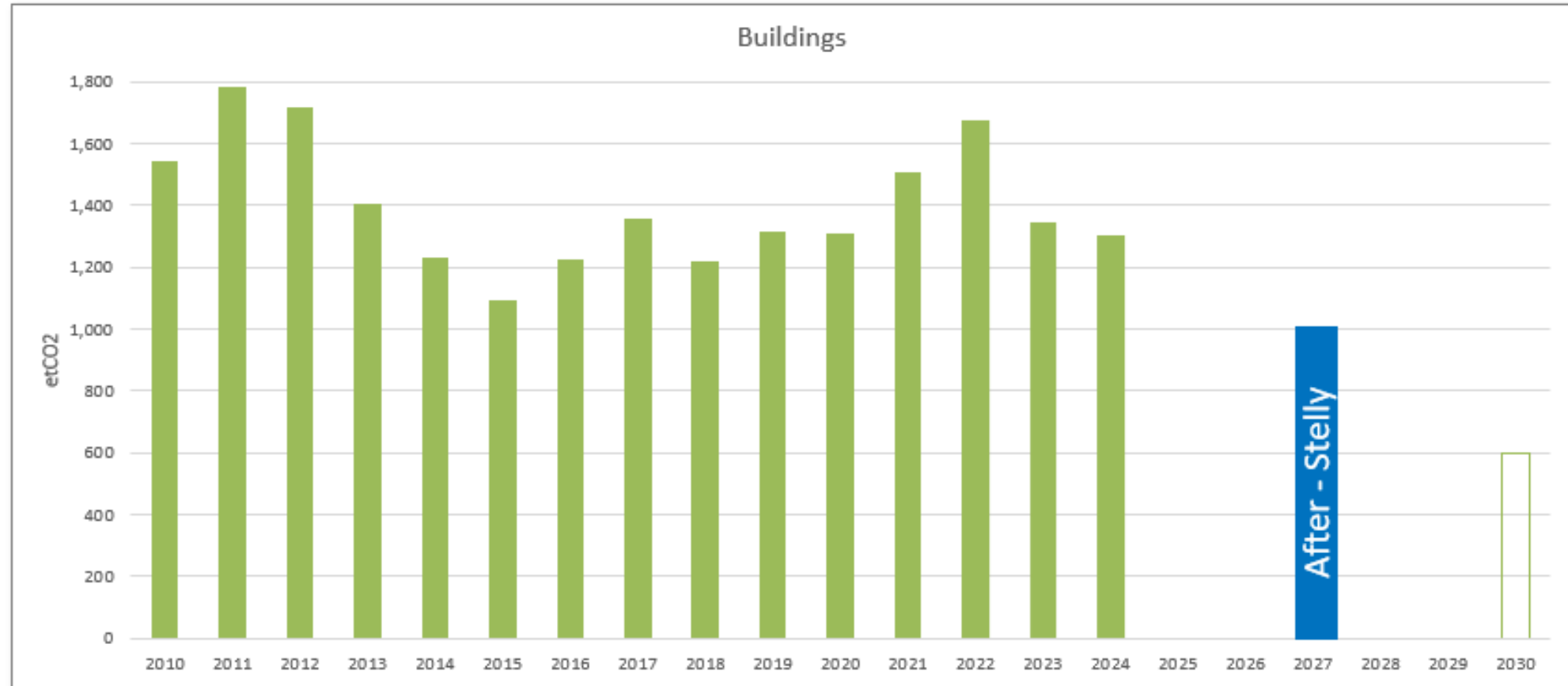
246 t → 62 t

(182 t removed)

Rede



Buildings GHGs - Forecast



Rede



Building Upgrade / Electrification

Stelly's	Phase 1 \$1.6M	Phase 2 \$1.6M	Phase 3 \$1.6M	Phase 4 \$1.38M
GHG Savings (t/year)	180 – 200 t			



2025-26 Capital Funding

Facility Name	Program Project Description	Amount Funded by Ministry
Stelly's Secondary	SEP - HVAC Upgrades	\$1,000,000
Stelly's Secondary	CNCP - HVAC Upgrades	\$600,000

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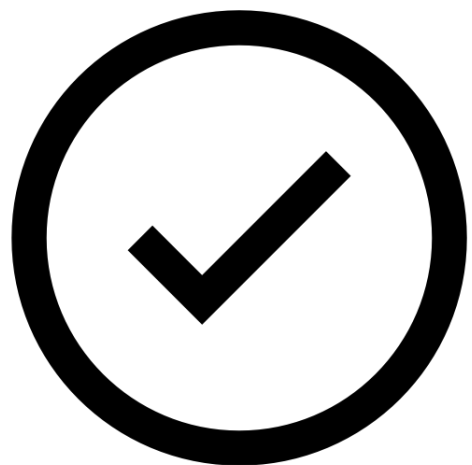


Building Electrification

	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			\$1.6M	\$1.6M	\$1.6M	\$1.38M				180-200
GHG Savings (t/year)										

Which next?
Parkland, Bayside,
Claremont

Rede

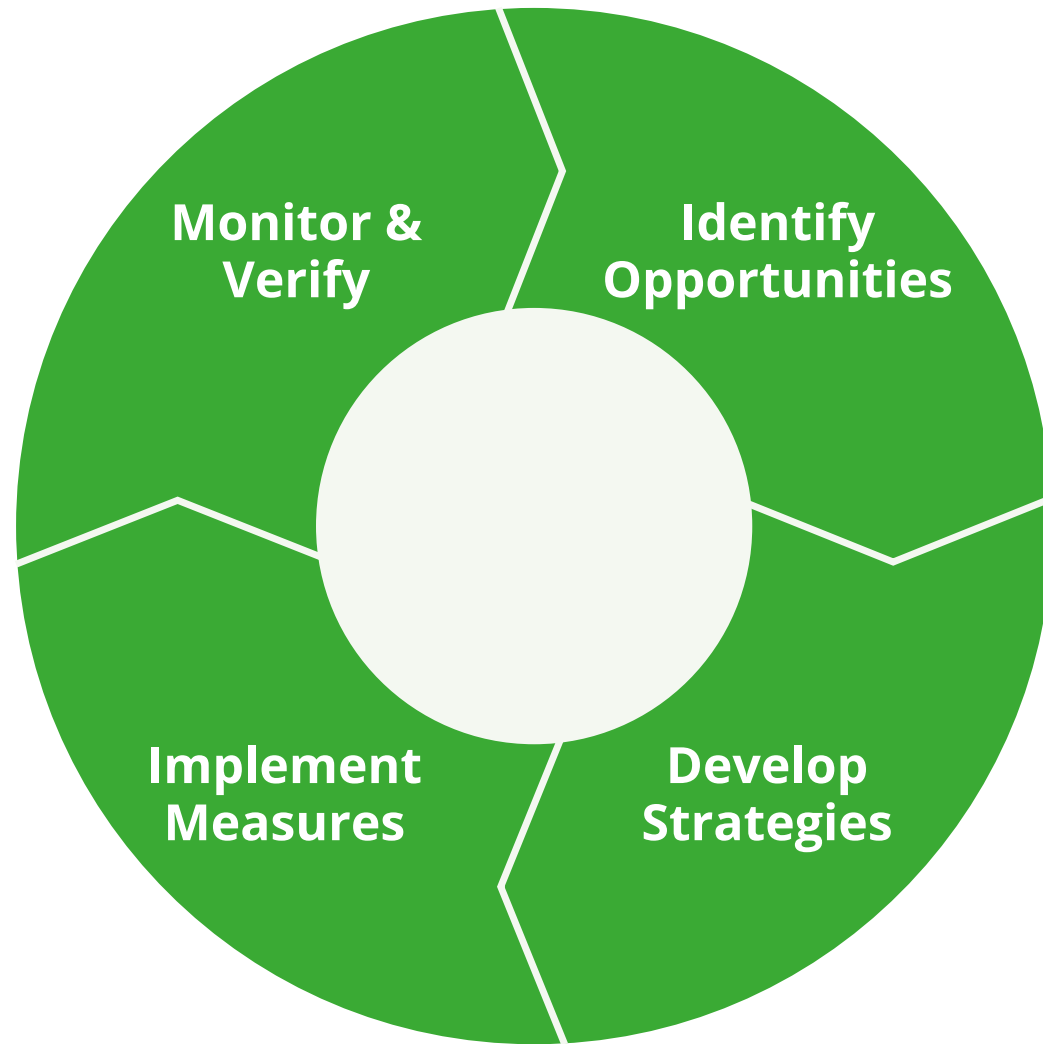


Other
Initiatives

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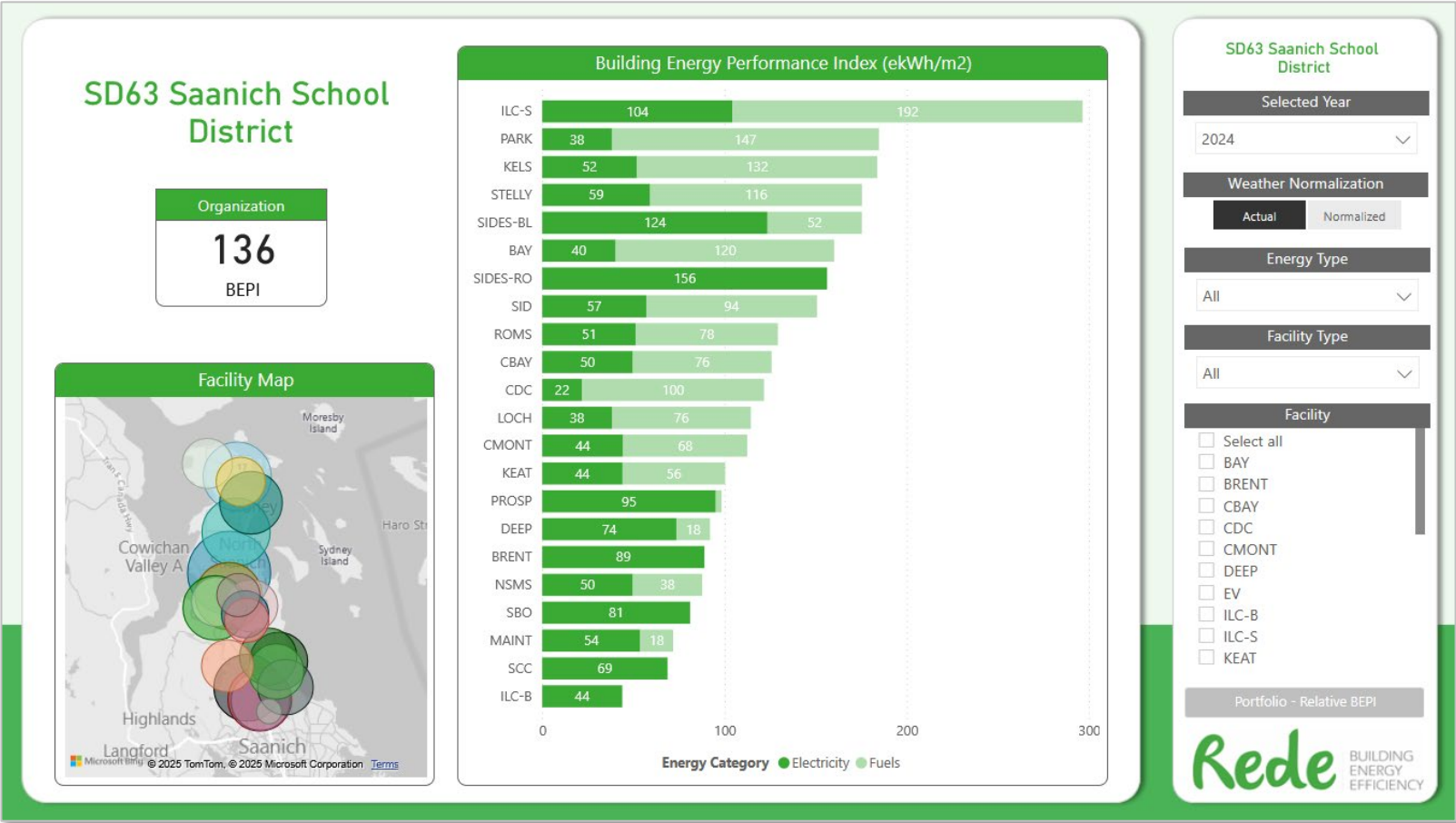
Energy Management



Rede



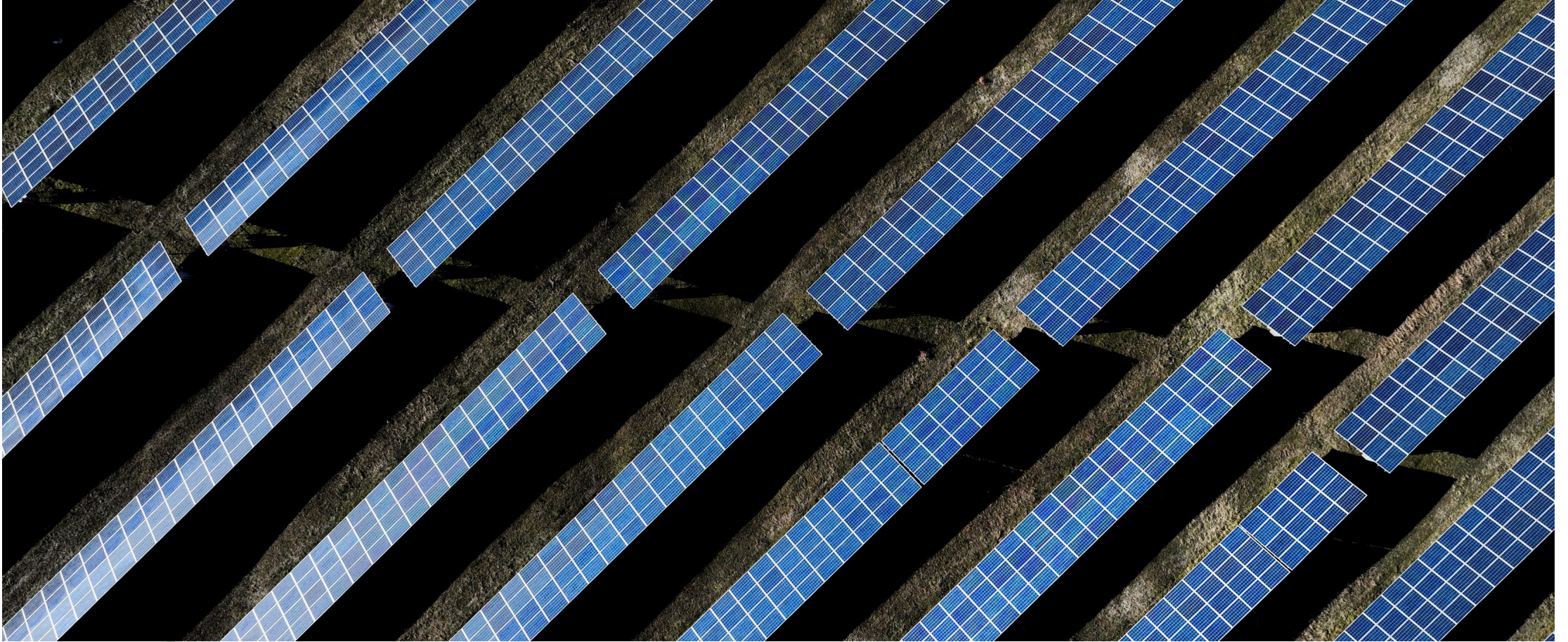
Utility Monitoring



Rede



Investment in Renewables



Rede



What about the carbon tax?



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Politics

Carney kills consumer carbon tax in first move as prime minister

Canadians will still receive a final rebate in April, Carney says

 [Darren Major](#) · CBC News · Posted: Mar 14, 2025 1:37 PM PDT | Last Updated: March 14



Prime Minister Mark Carney signed a prime ministerial directive ending the consumer carbon tax on his first day in office. (Adrian Wyld/The Canadian Press)

British Columbia · Analysis

B.C. officially kills its consumer carbon tax — but with few details on what comes next

Questions remain about what happens to gas prices, budget, and government's future climate policy



[Justin McElroy](#) · CBC News · Posted: Apr 01, 2025 6:51 AM PDT | Last Updated: April 1



B.C. Premier David Eby speaks outside the legislature on Monday morning, with Energy Minister Adrian Dix behind him. The province fast-tracked a bill to scrap the consumer carbon tax on Monday, but there are many questions about what happens next. (Justin McElroy/CBC)

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What about the carbon tax?

Motor fuel tax

Motor fuel tax applies to fuel sold for use or used to power internal combustion engines (e.g. cars, boats, airplanes, stationary engines etc.) and to propane for any use, unless a [specific exemption](#) applies.

If fuel (except propane) is sold for use other than in an internal combustion engine, motor fuel tax doesn't apply so long as specific invoicing and other requirements are met.

When the tax is charged on clear gasoline and clear diesel fuel there are also [dedicated taxes](#) added to the tax that apply in certain regions of the province and go to:

- South Coast British Columbia Transportation Authority (TransLink)
- British Columbia Transit Authority (BC Transit)
- British Columbia Transportation Financing Authority (BCTFA)

Rede

What about the carbon tax?

Carbon Neutral Government program

✦ Last updated on February 28, 2025

Under B.C.'s Carbon Neutral Government (CNG) program – legislated under the [Climate Change Accountability Act](#) (CCAA) – all provincial public sector organizations (PSOs) must be carbon neutral.

Rede



What about the carbon tax?

Energy Category	Fuels	
Year	\$/ekWh	\$/GJ
☐ 2025		
1	\$0.050	\$13.98
2	\$0.050	\$13.98
3	\$0.047	\$13.17
4	\$0.037	\$10.33
5	\$0.039	\$10.90

Apr 1 Repeal of Carbon Tax

Energy Category	Electricity	
Year	\$/ekWh	\$/GJ
☐ 2025		
1	\$0.119	\$33.12
2	\$0.116	\$32.35
3	\$0.128	\$35.54
4	\$0.132	\$36.66
5	\$0.133	\$37.04

Spent about \$100K in
carbon tax in 2024

Rede



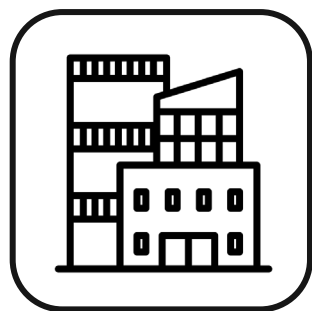
What about the carbon tax?

Carbon Neutral Capital Program

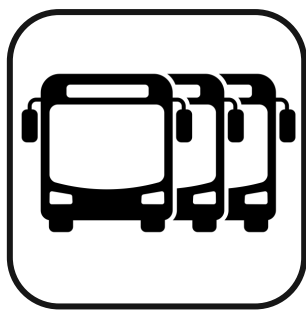
New projects for SEP, FIP, CNCP, BEP, PEP

Facility Name	Program Project Description	Amount Funded by Ministry
Stelly's Secondary	SEP - HVAC Upgrades	\$1,000,000
Stelly's Secondary	CNCP - HVAC Upgrades	\$600,000
Sidney Elementary	FIP - Kitchen and Equipment Upgrades	\$55,000
Lochside Elementary	FIP - Kitchen and Equipment Upgrades	\$51,000
Kelset Elementary	FIP - Kitchen and Equipment Upgrades	\$22,000
Brentwood Elementary	BEP - Building Envelope Upgrades	TBD
Prospect Lake Elementary	BEP - Building Envelope Upgrades	TBD

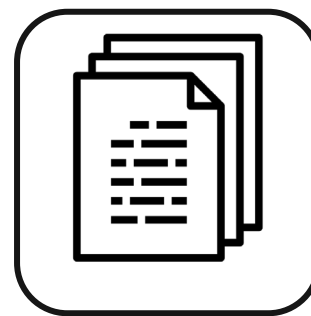
Rede



Buildings



Fleet



Paper



Rede



Rede

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject Preliminary Fall Enrolment & Funding

Date: October 8, 2025

Purpose

The purpose of this briefing note is to inform the committee and Board of fall enrolment and related funding, and to recommend for the Board's approval allocation of additional funding available in forming the district's 2025/26 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 subsequent to 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 "2024/25 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 resolutions of duplicate enrolments (this reduction occurs primarily at the secondary level and has ranged between 25 FTE and 45 FTE in recent years).

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2025/26	Variance
	Actual	Actual	Actual	Actual	Actual	Actual	Preliminary Budget	Actual validation pending	Increase / (Decrease)
School Age Enrolment									
Elementary	2,813	2,783	2,907	2,962	2,937	2,911	2,801	2,814	13
Middle	1,580	1,479	1,535	1,532	1,589	1,593	1,605	1,624	19
Secondary	2,237	2,150	2,154	2,150	2,171	2,220	2,251	2,248	(3)
Continuing Education	23	12	16	11	16	15	15	17	2
Alternate Programs (ILC)	182	182	178	198	189	193	190	191	1
Online Learning (SIDES)	287	800	573	358	453	559	615	619	4
Estimated Duplicate Resolution								(35)	(35)
Total School Age Enrolment	7,122	7,406	7,363	7,211	7,355	7,491	7,477	7,477	0
Other Enrolments									
Level 1 Inclusive Education	8	8	9	10	12	12	10	10	0
Level 2 Inclusive Education	298	318	320	352	398	446	465	497	32
Level 3 Inclusive Education	243	232	246	251	243	238	210	183	(27)
English Language Learning	542	531	529	520	541	502	500	474	(26)
Indigenous Education	559	601	621	600	594	621	635	619	(16)
Adult Education - Non-Grad Adults	26	44	31	27	29	36	39	75	36
Adult Education - Grad Adults	48	90	66	53	59	84	93	68	(25)

Total school age enrolment is trending close to forecast (preliminary budget) after reflecting the 35 FTE estimated decline for duplication registrations (actual decline will vary from estimate). While overall enrolment is trending close to the preliminary budget forecast, enrolment at the elementary and middle school levels grew relative to forecast. We expect this growth will be offset by enrolment decline at secondary (once duplicate resolutions are confirmed).

School aged enrolment reported by SIDES is close to the preliminary budget forecast (619 versus forecast of 615) but may be impacted by duplicate resolutions. Overall adult enrolment has grown, with growth in Non-Grad Adult enrolment being partially offset by a decline in Grad-Adult enrolment (note that virtually all adult enrolment occurs at SIDES).

The number of designations for Level 2 (Inclusive Education) is 32 above forecast due to continued growth in the number of students designated in the autism spectrum category; however, Level 3 (Inclusive Education) designations are 26 below forecast. Unique needs designations are also below forecast for English Language Learning (26 below forecast), and Indigenous Education (16 below forecast).

As shown in attachment 1, projected enrolment and designation-based funding has grown by \$469,864. This figure will change and hopefully increase as duplicate enrolments are resolved over the next few weeks.

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 fall enrolment. These changes are often enrolment-based changes to staffing budgets consistent with collective agreement requirements and to ensure necessary support services are in place. Changes may also relate to budget pressures that have emerged following adoption of the preliminary budget. The following budget amendments are recommended at this time:

- Enrolling Teacher - increase by \$127,234 (1.0 FTE) – in order to meet contractual class size requirements an additional teaching division was deployed at North Saanich Middle School
- Inclusive Education - increase by \$300,000 to meet increased Inclusive Education needs, primarily through additional Education Assistant positions. Of this amount, \$200,000 has already been deployed to support the increased need for supports in schools.
- Careers Program – increase program budget by \$26,000 to fund escalation in program costs.

During the budget process last spring, I proposed redirecting as much funding from growth as was possible to reduce the structural deficit in the budget (i.e. reduce one-time reserve being used to fund continuing expenditures). However, this fall we have experienced a significant increase in the need for specific inclusive education supports in relation to only a modest growth in overall unique needs funding. As a result, the staff recommendation is to deploy most of the funding from growth at this time. Following the confirmation of duplicate resolutions and final funding, I expect to bring a recommendation to allocate any residual funding in November.

Staff Recommendation

That the Board approve the proposed 2025/26 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

	2025/26 Forecasted Enrolment	2025/26 Actual Enrolment (validation pending)	Difference	Rate	Incremental Funding
Basic Allocation	6,862.00	6,894.00	32.00	\$9,015	288,480
Basic Allocation - Online Learning	615.00	619.00	4.00	\$7,280	29,120
Level 1 Inclusive Education	10.00	10.00	0.00	\$51,300	0
Level 2 Inclusive Education	465.00	497.00	32.00	\$24,340	778,880
Level 3 Inclusive Education	210.00	183.00	(27.00)	\$12,300	(332,100)
English Language Learning	500.00	474.00	(26.00)	\$1,815	(47,190)
Indigenous Education	635.00	619.00	(16.00)	\$1,790	(28,640)
Non-Graduated Adults	39.00	75.06	36.06	\$5,755	207,540
Graduated Adults (15.6 FTE decrease)					(110,701)
Estimated Funding Reduction from Duplicate Enrolment Resolution (35 FTE)					(315,525)

Funding growth relative to preliminary budget

469,864

Proposed Expenditure Budget Increases

Increase - Enrolling Teacher (1.0 FTE) - Middle School Enrolment Growth

(127,234)

Increase - Inclusive Education (designation growth)

(300,000)

Increase - Careers Program Cost Escalation

(26,000)

Total Proposed Expenditure Budget Increase

(453,234)

Estimated Revenue Growth net of Expenditures

16,629

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid

Subject: 2026 – 2028 Multi-Year Financial Plan

Date: October 9, 2025

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.

Next Steps in Budget Planning Process

In November, I will report to the committee a preliminary analysis informing potential budget reduction options. The intention of providing this information prior to the commencement of budget planning in January, is to allow for more robust consultation on expenditure reductions that may be planned for the 2026/27 fiscal year.

Staff Recommendation

That the Board Approve the 2026 – 2028 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/klg

Attachment: 2026 – 2028 Multi-Year Financial Plan



2026 - 2028

Multi-Year Financial Plan

Prepared October 2025

The 2026 - 2028 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

The current Board was elected in 2022 for a four-year term.

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 [2025/26 Budget Planning Documents](#)). For

the 2025/26 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 including hiring additional staff (using targeted funding) 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;
- SENĆOTEN 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:

- Develop Social Emotional Learning and Mental Health Resource guidance for schools that highlights and clarifies what supports and resources are available across all levels within district. Identify strategies to allow greater access to support.
- Social Emotional Learning resource, “Second Step” purchased to support mental health literacy and SEL K-12. Curricular resource intended to enhance student and staff learning social emotional skills (including regulation, positive relationships, empathy, and communication)
- Introduction of Middle School Physical Health Education (PHE) workbook for students in grades 6-8, with a focus on health and wellness to include topics; healthy relationships, nutrition, body image, consent, and healthy habits. PHE staff provided with in-service training on implementation.
- 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 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 2024/25, \$105.0 million in revenues were reported in the operating fund representing the majority of district operations and \$20.0 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 2024/25, the District invested \$6.3 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)

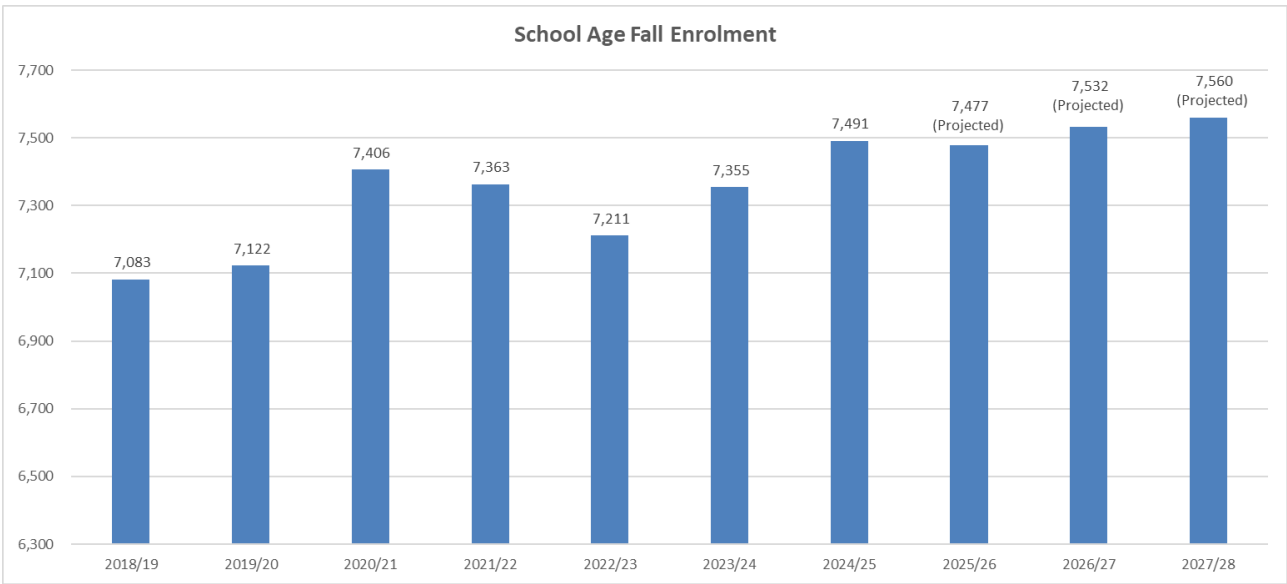
Enrolment is the most significant driver of projected fiscal balance. Approximately 85% of operating fund revenues are determined by per student funding allocations, and variation in enrolment impacts budgetary balance because program costs do not vary proportionally with program funding when enrolment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

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 has grown modestly in recent years (2022/23 through 2024/25), with most of this growth occurring in the online learning program. Over the next 3 years, enrolment growth is forecasted to moderate and over the next decade enrolment is expected to remain stable and possibly declined.

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 include:

- Enrolment - Actual enrolment will vary from forecasted enrolment (Exhibit 1) and may in some years vary significantly. Migration is a significant factor driving enrolment change and is more subject to yearly fluctuation than are demographic factors.
- Unique Needs Designations – the forecast for unique needs designations reflects growth in Level 2 Inclusive Education of approximately 10% in each of 2026/27 and 2027/28. This reflects a continuation of a growth trend observed over the past 3 - 4 years.
- Funding Rates - A key assumption is provincial funding rates are adjusted to fund only the cost of salary scale inflation for both unionized and non-unionized staff. As future salary increases and

related funding are not known at this time (collective bargaining is ongoing), this assumption is reflected in the forecast by not including any adjustment to either funding or salary rates. Note that while salary inflation for non-unionized staff has been funded in recent years, this was not always the case historically and it may not be funded in the future.

- Tuition – adjustments to tuition primary funds salary inflation within the international student program. As salary inflation is not reflected in the forecast, tuition adjustments also have not been reflected in the forecast. This reflects an assumption that salary adjustments impacting this program will be funded by increased tuition rates.
- Forecasted Expenditures equal Budgeted Expenditures – As budgeted expenditures reflect some conservatism; it is more likely than not that actual expenditures will be lower than budgeted expenditures overall. However, this conservatism could be offset by inflationary cost pressures, as occurred in fiscal 2021/22 when the district incurred an annual operating deficit of \$2.9 million. Therefore, it is prudent to not reflect potential savings relative to budget in the forecast.

Additional information regarding these and other key forecast assumptions are included in exhibit 2.

In order to balance the Preliminary 2025/26 Budget, the Board appropriated \$2,428,256 in accumulated surplus to fund continuing expenditures. The quantum of this appropriation has grown steadily over the past few years (2024/25 Budget = \$1,578,183 / 2023/24 Budget = \$582,976), because expenditure growth has consistently outpaced revenue growth. This 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.

An annual deficit of \$2,428,256 is budgeted in 2025/26, and in 2026/27 and 2027/28 this fiscal imbalance is forecasted to grow as inflationary cost pressures exceed funding growth. Over the three-year forecast period, accumulated operating surplus is forecasted to decline from \$8.0 million to an accumulated deficit of 0.4 million. While this reflects a worse-case scenario (where saving relative to budget are not realized), what is clear is that financial pressure will increase each year because expenditure growth is expected to outpace 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 2025, the Board of Education allocated \$3.6 million from accumulated operating surplus to the contingency reserve for Budget 2025/26. 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 2023/24	Actual 2024/25	Budget 2025/26	Forecast 2026/27	Forecast 2027/28
Revenues					
Provincial Grants	85,793,562	90,564,503	89,533,044	91,123,547	92,586,336
Federal Grants	578,601	544,918	544,918	544,918	544,918
Tuition	4,412,299	4,756,763	4,488,889	4,488,889	4,488,889
Other Revenue	7,070,459	7,676,533	8,052,579	8,127,527	8,196,458
Rentals and Leases	411,696	501,252	464,500	473,790	483,266
Investment Income	983,442	911,651	365,083	365,083	365,083
Total Revenue	99,250,059	104,955,620	103,449,013	105,123,754	106,664,950
Expenses					
Salaries					
Teachers	37,577,492	39,499,683	40,072,864	40,316,181	40,417,563
Principals and Vice Principals	5,086,394	5,390,234	5,408,507	5,408,507	5,408,507
Education Assistants	6,384,311	7,035,119	7,556,725	8,236,072	8,983,571
Support Staff	9,187,313	9,761,885	10,200,970	10,200,970	10,200,970
Other Professionals	3,837,304	4,461,780	4,383,069	4,383,069	4,383,069
Substitutes	4,780,151	5,439,761	4,445,674	4,445,674	4,445,674
Total Salaries	66,852,965	71,588,462	72,067,809	72,990,473	73,839,354
Employee Benefits	17,330,286	18,468,581	18,907,429	19,706,534	20,503,501
Total Salary and Benefits	84,183,251	90,057,043	90,975,238	92,697,007	94,342,855
Service and Supplies					
Services	4,732,804	4,711,838	6,422,428	6,550,877	6,681,894
Professional Development and Travel	641,820	671,589	837,387	854,135	871,217
Rentals and Leases	157,523	166,487	164,000	167,280	170,626
Dues and Fees	684,662	730,040	701,328	715,355	729,662
Insurance	257,441	267,553	255,000	260,100	265,302
Supplies	3,100,910	3,782,838	3,475,954	3,545,473	3,616,383
Utilities	1,521,527	1,555,345	1,559,331	1,590,518	1,622,328
Total Service and Supplies	11,096,687	11,885,690	13,415,428	13,683,737	13,957,411
Operating Surplus (Deficit)	3,970,121	3,012,887	- 941,653	- 1,256,990	- 1,635,317
Interfund Transfers	- 869,407	- 1,795,636	- 1,486,603	- 1,516,335	- 1,546,662
Total Operating Surplus (Deficit)	3,100,714	1,217,251	- 2,428,256	- 2,773,325	- 3,181,979
Accumulated Operating Surplus, Opening	3,659,443	6,760,157	7,977,408	5,549,152	2,775,827
Change in Accumulated Operating Surplus	3,100,714	1,217,251	- 2,428,256	- 2,773,325	- 3,181,979
Accumulated Operating Surplus, Closing	6,760,157	7,977,408	5,549,152	2,775,827	- 406,152

Key Assumptions

1. Funding and increased teacher staffing reflects forecasted school age enrolment growth of 55 FTE in 2026/27 and 28 FTE in 2027/28.
2. Increased funding from unique needs designation growth is forecasted to be \$1,213,120 in 2026/27 and \$1,334,820 in 2027/28.
3. Funding from unique needs designation growth - 70% is allocated to increased staffing and 30% is allocated to offset general cost inflation.
4. Net funding from forecasted enrolment/designation growth after deducting increased staff expenditures is \$510,904 in 2026/27 and \$470,112 in 2027/28.
5. Adjustments to provincial/federal funding rates and tuition fee rates are not reflected in the forecast.
6. Adjustments to salaries are not reflected in the forecast, based on the assumption that salary increases will be fully funded once confirmed.
7. Facility rental revenues are assumed to increase by 2% in each of 2026/27 and 2027/28.
8. Inflation of 2% is applied to service and supplies in each of 2026/27 and 2027/28.
9. Inflation of 3% is applied to benefit costs in each of 2026/27 and 2027/28. During fiscal years 2023/24 and 2024/25 benefit rate inflation averaged 4.5% (which was a historically high rate of inflation).