

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Report to the Board of May 13, 2026

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

Committee Meeting

Tuesday, May 5, 2026

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS DISCUSSED

No Items.

C. ITEMS FOR RECOMMENDATION

No Items.

D. ITEMS FOR INFORMATION

- Report from Budget Advisory Committee
- Fiscal Forecast

E. FUTURE AGENDA ITEMS

- Amended Capital Bylaw (June)
- Trustee Remuneration (June)
- Capital Plan Submission (June)



BUDGET ADVISORY COMMITTEE MEETING

Thursday, April 30, 2026 3:00 pm,
Board Room

Committee Members:

| | |
|--|----------------------------------|
| Keven Elder, Chair | Bruce Underwood, IEC, regrets |
| Susan Hickman, Trustee | Rhiannon Olsen, IEC, regrets |
| Elsie McMurphy, Trustee | Shannon Toronitz, STA |
| Dave Eberwein, Superintendent | Belinda Waller, CUPE |
| Melanie Paas, Assistant Superintendent, regrets | Aaron Buckham, SAA |
| Peter Westhaver, Assistant Superintendent | Sara Postlethwaite, SAA, regrets |
| Helena Takhar, Director of Instruction | Kal Russell, SISP, regrets |
| Jason Reid, Secretary Treasurer | Jane Bassett, COPACS |
| Megan Cimaglia, Director of Finance | |

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

Meeting Notes

- Committee Chair Elder acknowledged the meeting was being held on the territory of the W̱SÁNEĆ people and welcomed committee members and guests.
- The Committee reviewed the meeting notes from the April 8, 2026 committee meeting
- The committee reviewed and discussed the results of the Community Budget Consultation. Committee Chair Elder assigned committee member pairs part of the detailed feedback received to review so that the committee, as a whole, had reviewed every survey response and other feedback recorded. Committee member pairs reported the following themes from their review of the detailed feedback (and where applicable included thoughts (see green text) on feasibility, implications and timelines):

Budget Reduction Options and your thoughts (feasibility, implications, timelines)

- Solar power
- Selling used electronics – this already happens
- Reduce Technology
- Reduce technology – adverse effect – elementary? No textbooks – not feasible this year
- Within budget – allocate programs – e.g., not mental health – possible value – review – not this year
- Reduce teacher LOAs and absences – No discretion. Required by Collective Agreement/Employment Standards Act
- International Program – to 50% to schools / 50% to District – expand Community Use i.e., pickleball
- Reduce district administration so that reductions are fairly distributed / Admin reductions SBO / - Not feasible to further reduce admin – make a one-page infographic summarizing facts package to show what mandatory functions are done

- reduce courier/inter-school mail
- Provide bus service for school sports (added cost) instead of parent transport – more inclusive
- Re-evaluate specialty programs
- Do not cut custodial – safety and wellness in learning environment
- Do not cut SIDES – student to teacher ratio and effectiveness of program
- Advocacy – Do More!
- Cut Administration greater than .1%
- Reduce Technology
- Stop printing booklets
- Misinformation in responses. Lack of understanding
- Keep Arts Music
- Software licensing – is there space to reduce the number?
- Reduce technology at elementary – a review of this impact would need to occur
- Long view – solar panels
- Long view – Find a way to reduce benefit premiums or at least moderate the increased premium costs (by reducing employees use of benefits?) – put pressure on province when negotiating Collective Agreements
- Question is technology getting in the way of learning?
- Some universities/colleges are trying to reduce electronics in class
- Orientation program for new staff – if appropriate explaining use of sick time expectations – reduced sick time eventually – to connect staff to Saanich and our goals

Revenue Generation Options and your thoughts (feasibility, implications, timelines)

- Community use if booking systems were streamlined – consistent – community partnerships
- Rent school buses – not practical
- Fundraising/Education Foundation for the District
- AP fees – not much to be had
- be more creative with funding resources/grants
- Reallocate targeted funding to operations – not permitted
- Raise cost of bussing
- Partner with other organizations
- Alternative solutions?
- Better job promoting district to increase enrolment
- Expand International Program
- Facility Rental
- Corporate Partnerships
- Community Partnerships
- Advertising on buses, grants, donations, fundraising and sponsorship
- Community Use fees – campaign to generate community awareness (unreliable)
- Bus fees – advocating Ministry for funds
- Keep Arts/Music – funding for instruments and repair?
- Increase community use of facilities – review rates to determine if rate increases are possible – limited amount of revenue to generate
- Improve communication to broader community about budget pressures – this could result in more community pressure for adequate provincial funding
- “Values” question for a future Board: Fundraising at the District level for the operating budget e.g. corporate sponsorships

- **Balancing Budget 2026/27** - The committee discussed the proposed measures to balance the budget and how to address the residual budget pressure. The committee previously indicated its general support for the proposed budget reduction and revenue generation options that reduced the Board's anticipated budget shortfall from \$1,486,351 to \$175,745. After adjustments for increases to the anticipated revenue from transportation fee revenues, the Committee understands the current challenge to be \$125,745. In support of the Board's final deliberations scheduled for May 6, 2026, the Budget Advisory Committee offers the following:
 1. Understanding that, should the recommended budget reductions (e.g. SIDES staffing, custodial reductions) and revenue generation measures (transportation fees) be implemented, the shortfall at this stage for planning purposes is \$125,745, the Budget Advisory Committee is of the unanimous opinion that that amount should be funded from the unrestricted reserves (contingency fund). [An updated Operating Fund Budget Pressure reflecting this committee recommendation is attached to these meeting notes]
 2. Further, the Committee supports the plan to have the Secretary Treasurer bring forward an analysis of the Board's fiscal position in the fall, and if that analysis determines that the Board is in a positive situation for reasons such as enrolment growth, that the priority for allocation of any net increase should be to restore the contingency in the amount of \$125,745.
 3. Further, the Committee requests that all ideas generated through extensive input and feedback as part of the budget planning process be documented and retained as a foundation for deliberations related to the 2027/28 annual budget.

- Committee Chair Elder adjourned the meeting at 5:00pm.

Note that the committee materials for this meeting are available [here](#).

Attachment to BAC April 30, 2026 Meeting Notes



Operating Fund Budget Pressure For the 2026/27 Fiscal Year

**April 30, 2026
Estimated Budget
Pressure**

Decrease (Increase) in Revenues:

| | |
|--|-------------|
| Continuing expenses funded by accumulated surplus | 1,928,256 |
| Projected Budget Underspend | (2,000,000) |
| Interest revenue decrease | 100,000 |
| International tuition fee increase net of estimated wage increases | (110,235) |
| Operating grant increase | (671,440) |
| SIDES continuing staffing funded from carryforward | 437,231 |
| | (316,188) |

Increase (Decrease) in Expenses:

| | |
|---|-----------|
| CUPE life insurance premium escalation | 28,610 |
| Medical/Dental plan premium escalation | 563,727 |
| Worksafe BC premium escalation | 314,703 |
| Trustee election | 100,000 |
| Enrolling Teacher - adjustment for enrolment change | (63,617) |
| Enrolling Teacher (Online Learning) - adjustment for enrolment change | 432,596 |
| Inclusion support budget - adjustment for projected enrolment change | 33,520 |
| Technology Plan Inflation - to maintain school device ratios | 280,000 |
| Service and supply inflation (unavoidable) | 113,000 |
| | 1,802,539 |

Net Budget Pressure before proposed changes 1,486,351

Proposed Budget Changes:

| | |
|--|-------------|
| Allocate Contingency to fund election | (100,000) |
| Bus Fees | (242,500) |
| Allocate Contingency to fund year 1 bus fee reduction | (242,500) |
| Custodial Services Reorganization | (273,680) |
| SIDES - 3.1 FTE enrolling reduction | (394,425) |
| Reallocate VP and Teacher cost to targeted grants | (107,500) |
| Allocate Contingency to balance residual budget pressure | (125,745) |
| | (1,486,351) |

Total Operating Fund Pressure **0**

| | Prior Year Actual 2024 | Prior Year Actual 2025 | Amended Budget | Current Budget | Revenue/ Expenditures to March 31, 2026 | Projected Revenue and Expenditure | Variance From Budget | Notes |
|--|---------------------------|---------------------------|----------------------|----------------------|---|---|-------------------------|--------|
| Revenue | | | | | | | | |
| 621 Consolidated Revenue Grants | (86,349,920) | (91,775,264) | (92,380,213) | (93,010,535) | (64,697,162) | (93,010,535) | - | Note 1 |
| 627 Indig. Northern Affairs Canada (INAC) Recovery | 3,344,157 | 3,554,356 | 3,556,143 | 3,556,143 | 2,489,300 | 3,556,143 | - | |
| 629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding, Labour Settlement Funding</i> | (2,587,467) | (2,134,845) | (1,266,995) | (1,369,023) | (603,540) | (1,369,023) | - | |
| 629 Classroom Enhancement Fund (CEF) | (12,158,989) | (12,553,451) | (12,407,656) | (12,407,626) | (8,685,360) | (12,407,626) | - | |
| 630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i> | (578,601) | (544,918) | (84,014) | (38,000) | - | (38,000) | - | |
| 641 Other Ministry Grants <i>ERASE Grant</i> | (200,332) | (208,750) | (71,412) | (46,377) | (14,712) | (46,377) | - | |
| 645 Instructional Cafeteria Revenue | (273,820) | (304,010) | (109,178) | (278,174) | (223,725) | (313,131) | 34,957 | |
| 646 Local Education Agreements/Direct Funding Indig. | (3,344,157) | (3,554,356) | (3,556,143) | (3,556,143) | (2,489,300) | (3,556,143) | - | |
| 647 International Program Revenue | (7,344,386) | (7,782,257) | (7,820,500) | (7,819,500) | (7,868,310) | (7,826,600) | 7,100 | Note 2 |
| 649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i> | (367,983) | (580,030) | (227,734) | (464,256) | (410,226) | (464,256) | - | |
| 651 Community Use Of Facilities | (69,162) | (106,993) | (70,000) | (70,000) | (71,082) | (71,082) | 1,082 | |
| 659 Other Rentals & Leases | (411,696) | (501,252) | (464,500) | (464,500) | (449,611) | (495,941) | 31,441 | |
| 660 Exchange (Gain) Loss | (381) | (2,564) | - | - | 5,815 | 5,815 | (5,815) | |
| 661 Interest On Short Term Deposits | (983,061) | (909,087) | (365,080) | (365,080) | (562,021) | (611,629) | 246,549 | |
| 662 Appropriated Surplus <i>(prior years carry forward amounts)</i> | - | - | (3,894,436) | (3,894,436) | - | (3,894,436) | - | Note 3 |
| 672 Student Fees/Certifications | (83,250) | (105,650) | (50,000) | (50,000) | (125,688) | (156,688) | 106,688 | |
| Total Revenue | (111,409,048) | (117,509,071) | (119,211,718) | (120,277,507) | (83,705,622) | (120,699,509) | 422,002 | |
| Expenses | | | | | | | | |
| 105 Salaries - P/VP | 5,233,453 | 5,533,676 | 5,596,666 | 5,596,666 | 4,151,243 | 5,754,063 | (157,397) | |
| 111 Salaries - Teachers <i>(incl. POSR)</i> | 45,067,952 | 47,530,245 | 47,771,098 | 47,267,292 | 33,259,132 | 47,143,211 | 124,081 | Note 4 |
| 307 - Teacher remedy Teacher remedy unspent | 1,942,023 | 1,507,103 | 1,361,308 | 1,997,480 | 1,050,092 | 1,997,480 | - | |
| 122 Salaries - Support Staff <i>(incl. In Service and First Aid)</i> | 9,233,048 | 9,840,010 | 10,400,681 | 10,520,311 | 6,590,236 | 10,062,038 | 458,273 | Note 5 |
| 123 Salaries - Other Professionals | 3,910,116 | 4,534,591 | 4,693,492 | 4,634,571 | 3,313,149 | 4,596,828 | 37,743 | |
| 131 Salaries - Educational Assistants | 6,574,392 | 7,230,431 | 7,919,461 | 7,962,905 | 4,867,511 | 7,581,781 | 381,124 | Note 6 |
| 143 Support Staff Replacement Costs | 839,473 | 844,493 | 418,819 | 417,819 | 505,336 | 661,281 | (243,462) | Note 7 |
| 146 Teacher Replacement Costs | 4,182,195 | 4,887,032 | 4,288,879 | 4,218,127 | 3,307,837 | 4,797,128 | (579,001) | Note 8 |
| | 76,982,652 | 81,907,581 | 82,450,404 | 82,615,171 | 57,044,536 | 82,593,809 | 21,362 | |
| 200 Benefits | 19,290,595 | 20,690,913 | 21,782,932 | 22,529,522 | 14,478,187 | 22,518,837 | 10,685 | |
| | 19,290,595 | 20,690,913 | 21,782,932 | 22,529,522 | 14,478,187 | 22,518,837 | 10,685 | |
| Services & Supplies | | | | | | | | |
| Services | 5,109,449 | 4,711,838 | 5,358,415 | 5,420,582 | 4,504,251 | 5,440,922 | (20,340) | |
| Pro-D & Travel | 641,820 | 683,589 | 791,891 | 736,883 | 451,795 | 736,883 | - | |
| Rentals & Leases | 184,523 | 166,487 | 172,000 | 172,000 | 124,457 | 172,000 | - | |
| Dues & Fees | 382,612 | 730,040 | 714,842 | 719,042 | 774,576 | 774,576 | (55,534) | |
| Insurance | 257,441 | 267,553 | 282,000 | 282,000 | 263,821 | 263,821 | 18,179 | |
| Supplies | 2,156,908 | 3,782,838 | 5,031,624 | 6,143,367 | 3,019,578 | 4,583,769 | 1,559,598 | |

| | Prior Year Actual 2024 | Prior Year Actual 2025 | Amended Budget | Current Budget | Revenue/ Expenditures to March 31, 2026 | Projected Revenue and Expenditure | Variance From Budget | Notes |
|---|---------------------------|---------------------------|----------------|----------------|---|--|-------------------------|--------|
| Utilities | 1,521,527 | 1,555,345 | 1,506,023 | 1,506,023 | 762,573 | 1,574,361 | (68,338) | |
| | 10,254,280 | 11,897,690 | 13,856,795 | 14,979,897 | 9,901,051 | 13,546,332 | 1,433,565 | Note 9 |
| Total Expenses | 106,527,527 | 114,496,184 | 118,090,131 | 120,124,590 | 81,423,774 | 118,658,978 | 1,465,612 | |
| Transfer from operating for purchase of capital assets | 749,054 | 1,649,146 | 968,097 | - | - | - | - | |
| Transfer to local capital for track renewal fund | | 7,000 | 6,427 | 6,427 | | 6,427 | - | |
| Transfer to local capital for asset replacement reserve | 120,353 | 139,490 | 147,063 | 146,490 | - | 146,490 | - | |
| (Surplus)/Deficit | (4,012,114) | (1,217,251) | - | (0) | (2,281,848) | (1,887,614) | 1,887,614 | |
| | | | | | | Opening Contingency Reserve | (3,582,972) | 3.0% |
| | | | | | | January 28, 2026 increase to contingency reserve | (500,000) | |
| | | | | | | Estimated School and District Carry Forwards | 1,000,000 | |
| | | | | | | Estimated Jordan's Principle clawed back | 22,573 | |
| | | | | | | Surplus funding expenses continuing in 2026/27 | 1,928,256 | |
| | | | | | | Estimated Closing Contingency Reserve | (3,019,757) | 2.6% |

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

Current Budget is the current working budget.

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

Variance comments:

Note 1 - Operating grant revenue budget and projected have been adjusted to reflect confirmed funding. \$732,350 funding increase over the prior month for higher than anticipated February and May counts at SIDES.

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

Note 3 - Appropriated surplus consists of:

\$1,654,122 District Activities Carry Forward

\$ 312,057 School Activities Carry Forward

\$2,428,256 Budget Appropriation

(\$500,000) January 28, 2026 reduction to planned Budget Appropriation

\$3,894,436

Note 4 - Teacher salaries positive variance is due mainly to lower actual average teacher salary than we had budgeted.

Note 5 - Support Staff salaries positive variance is due to hiring lag for vacant positions and unpaid time off taken by staff. This variance is slightly offset by higher replacement costs. The main areas of positive variance are positive \$180K custodial staffing (offset with higher replacements on 143 row), positive \$150,956 Facilities spending due to unstaffed grounds and maintenance positions (offset by higher services and supplies spending) and positive \$78K IT staffing due to unstaffed IT supervisor position (offset by higher services and supplies spending).

Note 6 - Education Assistant (EA) salaries positive variance is due to several factors:

- Hiring lag in deployment of EA funding.

- EAs taking unpaid time off.

- All positions are budgeted at the continuing rate of pay, but about 10% of positions are staffed with temporary employees who earn \$1.43 less per hour.

This variance is partially offset by higher replacement costs when possible.

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

Note 8 - Teacher Replacement Costs have several major parts:

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

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

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

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

\$(18,179) insurance costs under budget (premium decrease)

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

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

\$ 68,338 utilities costs (heating and garbage) estimated to come in over budget

\$ 34,957 costs to generate cafeteria revenue

\$ 55,534 Dues and fees slightly over budget

\$ 78,504 Additional IT spending on services and supplies

\$ 150,956 Additional Facilities spending on services and supplies

(\$ 824,015) Anticipated underspend of services and supplies (SIDES Feb and May count)

(\$ 1,433,565)