



Budget Planning & Reporting

2026/2027



I would like to express my respect for and gratitude to the ʔaʔamin peoples whose traditional and treaty territory qathet School District resides on. I recognize the ongoing impacts of colonialism and am committed to my own learning and unlearning while courageously working towards decolonization and indigenization through truth, healing, celebration and reconciliation.



Role of Secretary Treasurer

Acts as the Chief Financial Officer for the district. Reporting directly to the Superintendent with additional responsibilities under the School Act. Responsibilities include:

Corporate Governance

Maintenance & Transportation

Health & Safety

Financial Monitoring & Reporting

Information Technology

Risk Management

Budget & Audit

Legal

Freedom of Info & Protection of Privacy



Presentation Overview



Budget Planning Cycle

- Key Dates



Provincial Funding Model

- Capital Fund
- Special Purpose Fund
- Operating Fund



Operating Grants



Budget Planning

- Strategic Priorities
- Enrolment Trends
- Accumulated Operating Surplus
- Budget Assumptions
- Budget Pressures
- Mitigation Strategies
- Shifts for Next Year



Financial Reporting

- Budgeted Revenues
- Budgeted Expenses





Budget Planning Cycle: Key Dates

April to June: Budget Planning & Staffing

June: School Board Adoption of the Annual Budget

July / August: Independent Financial Audit

September: Student Enrolment Count

December: Amended Operating Grant Announcement

February: Adoption of Amended Annual Budget

February: Multi Year Enrolment Forecast

March: Operating Grant Announcement



Provincial Funding Model



Capital Fund: expenditures related to facilities and equipment

Minor Capital

School Enhancement
Carbon Neutral Program
Bus Acquisition Program
Playground Equipment Program
Food Infrastructure Program
Building Envelope Program
Annual Facility Grant
Child Care Capital Planning

Major Capital

Seismic Mitigation Program
Expansion Program
Replacement Program
Facility Grant
Rural District Program

2026/2027 Funding Program

Expansion Program - Edgehill Elementary school Addition \$16.7 M
School Enhancement Program – Kelly Creek HVAC Upgrade \$1.2 M
Carbon Neutral Program - Energy Upgrades - \$268,775
Bus Acquisition Program - \$TBD
Food Infrastructure Program - \$46,426
Annual Facility Grant - \$862,764



Provincial Funding Model



Special Purpose Fund: comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and Childcare and other sources that have restrictions on how they may be spent

2026/2027 Funding Program Contributions

Annual Facilities Grant	\$122,953	Mental Health in Schools	\$55,000
Learning Improvement Fund	\$150,960	Childcare Pilot Transition	\$53,300
Scholarships & Bursaries	\$250,000	Professional Learning Grant	\$132,367
School Generated Funds	\$1,400,000	Auditory Outreach Program	\$1,474,407
Strong Start	\$136,000	Ready Set Learn	\$17,150
OLEP	\$79,724	Early Care & Learning	\$175,000
Community LINK	\$230,412	Feeding Futures	\$412,209
Classroom Enhancement Fund	\$2,526,507	National Food Program	\$111,570
2026/2027 Total Contribution	\$7,327,559		



Provincial Funding Model



Operating Fund includes grants and other revenue used to fund:

- instructional programs
- school and district administration
- facilities operations
- custodial services
- maintenance
- transportation

Funding Model

The funding formula is a per pupil-based model with additional supplements added based on select criteria, these include:

Enrolment Based Funding

Supplement for Enrolment Decline

Supplement for Unique Student Needs

Supplement for Salary Differential

Supplement for Unique Geographic Factors

Funding Protection

Curriculum and Learning Support Fund

Summer Learning

February & May Enrolment Counts for Online Learning

Indigenous Education Councils



Provincial Funding Model

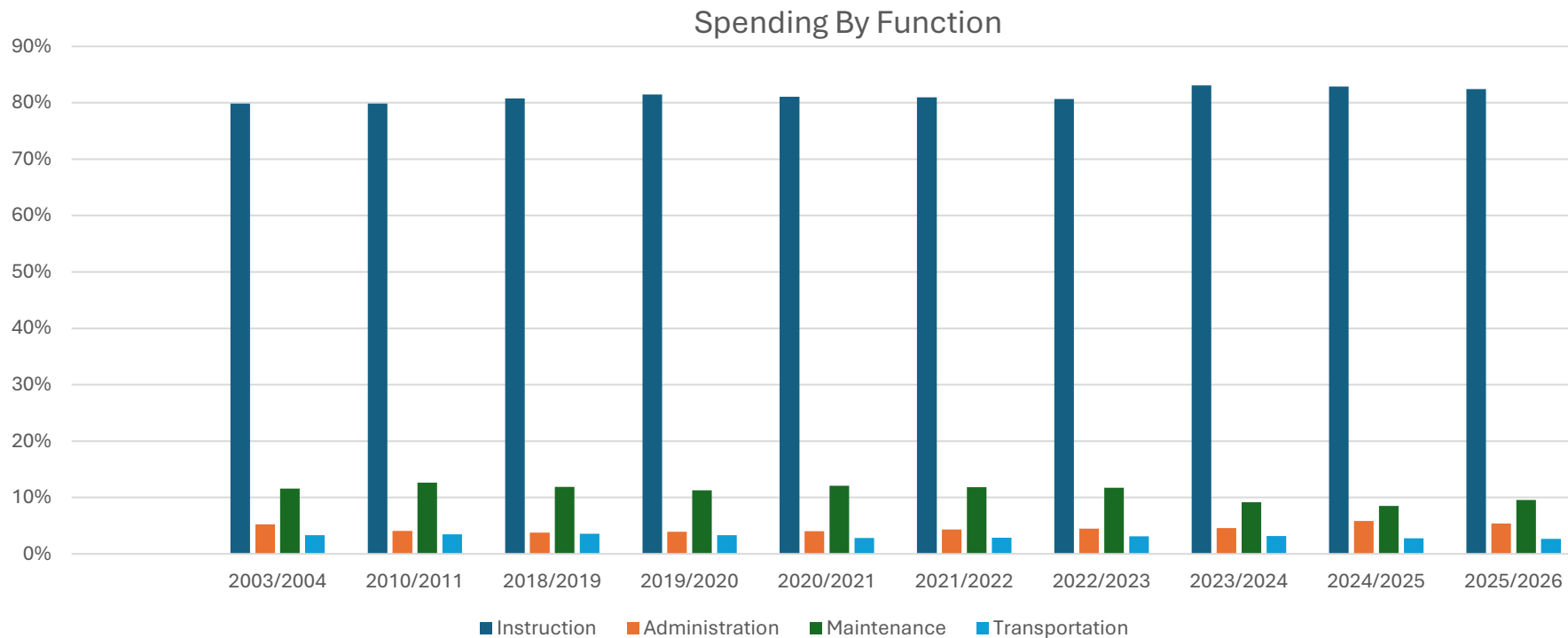
Spending by function:

Instruction (80%)

Operations and Maintenance (12%)

District Administration (5%)

Transportation and Housing (3%)



*Spending % split
consistent over 20 years*



Operating Grants

Enrolment Based Funding Supplement for Unique Student Needs Supplement for Salary Differential Unique Geographic Factors

Estimated Operating Grants Overview - 2026/27 School Year

School District 47 (qathet)

September 2026 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	1,975.0000	\$9,015	\$17,804,625	
Continuing Education	0.0000	\$9,015	\$0	
Alternate Schools	15.0000	\$9,015	\$135,225	
Online Learning	975.0000	\$7,280	\$7,098,000	
Home Schooling	15	\$250	\$3,750	
Course Challenges	0	\$282	\$0	
Total Enrolment-Based Funding (September)	2,965.0000			\$25,041,600
	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	-60.5000	\$4,508	\$136,344	
4%+ Enrolment Decline		\$6,761	\$0	
Significant Cumulative Decline (7%+)	-12.5625	\$4,508	\$0	
Supplement for Enrolment Decline				\$136,344
	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Inclusive Education	7	\$51,300	\$359,100	
Level 2 Inclusive Education	400	\$24,340	\$9,736,000	
Level 3 Inclusive Education	160	\$12,300	\$1,968,000	
English Language Learning	20	\$1,815	\$36,300	
Indigenous Education	450	\$1,790	\$805,500	
Adult Education	2.5000	\$5,755	\$14,388	
Equity of Opportunity Supplement			\$206,490	
Supplement for Unique Student Needs				\$13,125,778
		Funding		
Variance from Provincial Average	\$509			
Estimated Number of Educators	164.861		\$83,914	
	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	2,967.5000	\$180.33	\$535,129	
Supplement for Salary Differential				\$619,043
Supplement for Unique Geographic Factors				\$3,985,106
Funding Protection				\$0
Curriculum and Learning Support Fund				\$27,230
September 2026 Enrolment Count, Total				\$42,935,101

July 2026 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	75	\$260	\$19,500	
Summer Learning Grade 8-9	10	\$260	\$2,600	
Summer Learning Grade 10-12	15	\$510	\$7,650	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	15	\$510	\$7,650	
Summer Learning, Total				\$37,400
February 2027 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$9,015	\$0	
Adult FTE - Continuing Education	0.0000	\$5,755	\$0	
K-Gr 9 School-Age FTE - Online Learning	30.0000	\$3,640	\$109,200	
Gr 10-12 School-Age FTE - Online Learning	40.0000	\$7,280	\$291,200	
Adult FTE - Online Learning	0.0000	\$5,755	\$0	
Level 1 Inclusive Education Enrolment Growth	0	\$25,650	\$0	
Level 2 Inclusive Education Enrolment Growth	5	\$12,170	\$60,850	
Level 3 Inclusive Education Enrolment Growth	5	\$6,150	\$30,750	
Newcomer Refugees	0.0000	\$4,508	\$0	
ELL Supplement - Newcomer Refugees	0	\$908	\$0	
February 2027 Enrolment Count, Total				\$492,000
May 2027 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$9,015	\$0	
Adult FTE - Continuing Education	0.0000	\$5,755	\$0	
K-Gr 9 School-Age FTE - Online Learning	5.0000	\$2,427	\$12,135	
Gr 10-12 School-Age FTE - Online Learning	15.0000	\$7,280	\$109,200	
Adult FTE - Online Learning	0.0000	\$5,755	\$0	
May 2027 Enrolment Count, Total				\$121,335
Indigenous Education Councils				\$25,250
2026/27 Full-Year Estimated Total				\$43,611,086
Estimated 2026/27 Operating Grant from Indigenous Services Canada				\$1,411,479
Estimated 2026/27 Operating Grant from Ministry of Education and Child Care				\$42,199,607



Budget Planning

Strategic Priorities

Cultivating an Ethic of Learning
(titıwšɛm taʔow)

Ensure early learners and students have the best possible learning experience.

Cultivating Curiosity
(payot gagayɛłtən)

Transform our learning environments into places of innovation.

Cultivating Connection
(paʔa kʷɔms qʷayigən)

Prioritize mental health, community connections, and social-emotional learning.

Supporting Self-Determination
(ʔaʔjınxʷegəs)

Ensure holistic Indigenous student success.

Cultivating Truth and Reconciliation
(gɔnaʔxʷuθs)

Honour Truth and Reconciliation.

Cultivating Integrity/Responsibility

**(hays qayumıxʷ
ʔayʔaytawθ)**

Prioritize climate change, organizational health and sustainability.

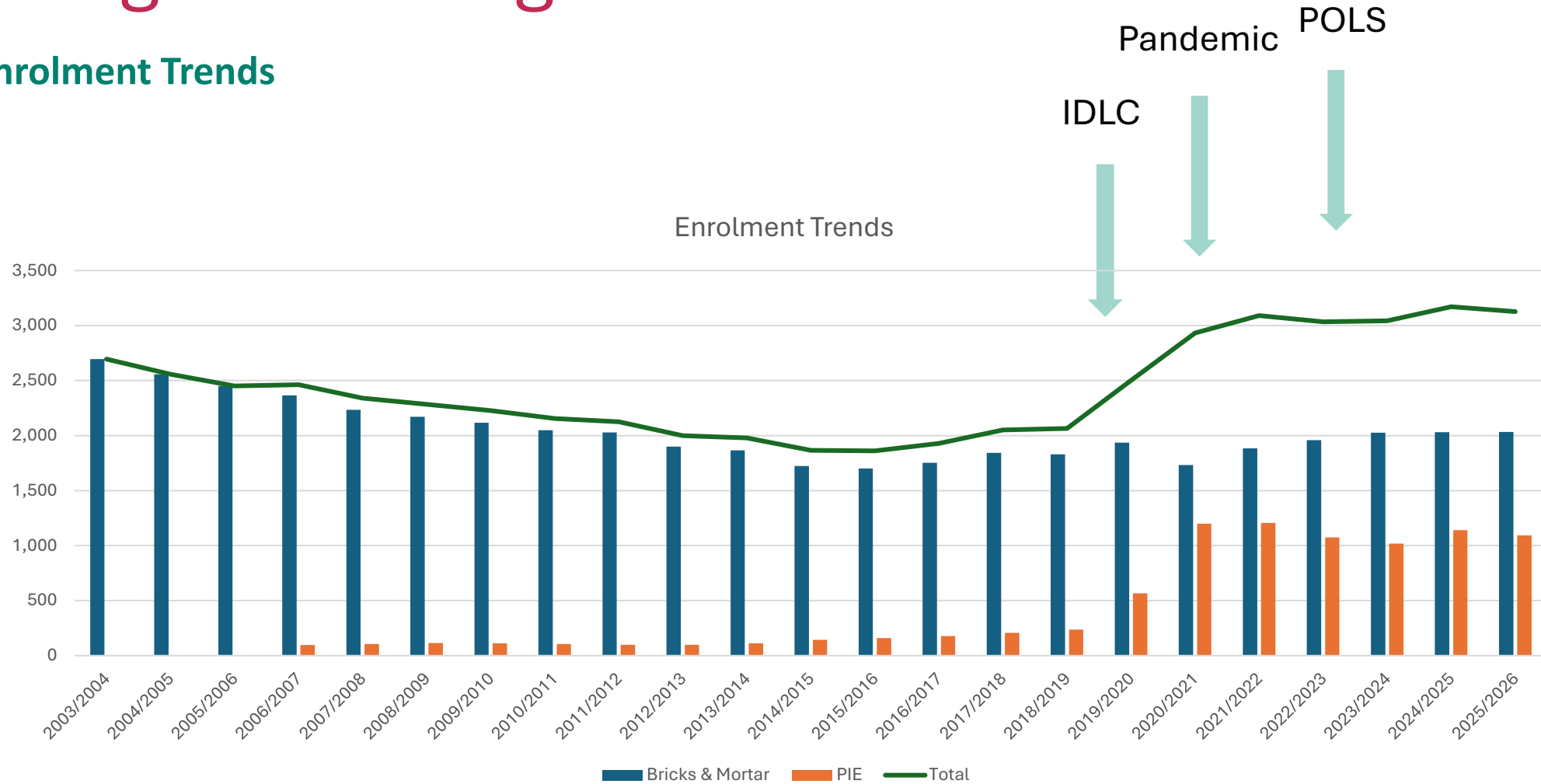


A budget is a plan for how to spend and manage resources. It is a plan...a guide, and not a fixed rule. It can be adjusted as things change.



Budget Planning

Enrolment Trends



Bricks & Mortar **PIE** **Total Enrolment**



Budget Planning

Accumulated Operating Surplus

- **Accumulated Operating Surplus** represents the extent to which operating revenues from all previous years exceeds operating expenditures from all previous years and allows a School District to budget for expenditures in excess of revenues in a given year.
- **Internally Restricted** funds are those set aside to augment current year revenues to help fund the annual budget or service plan.
- **Unrestricted Funds** are any of the accumulated operating surplus not internally restricted for the coming year. Unrestricted funds are also held as a contingency fund to assist with emergent situations.



Budget Planning

Accumulated Operating Surplus represents the extent to which operating revenues from all previous years exceeds operating expenditures from all previous years and allows a School District to budget for expenditures in excess of revenues in a given year.

Year	Accumulated Surplus	Internally Restricted	Unrestricted	Operating Spend	Percentage of Accumulated Operating Surplus
2003/2004	\$77,089	\$53,530	\$23,554	\$20,821,029	0.37%
2010/2011	\$551,134	\$356,604	\$198,530	\$23,028,896	2.39%
2018/2019	\$912,796	\$676,518	\$236,278	\$25,898,356	3.52%
2019/2020	\$2,023,163	\$1,052,648	\$970,515	\$28,836,788	7.02%
2020/2021	\$2,710,038	\$1,437,164	\$1,272,874	\$33,169,300	8.17%
2021/2022	\$3,164,955	\$1,367,635	\$1,797,320	\$35,946,415	8.80%
2022/2023	\$1,914,243	\$935,065	\$979,178	\$41,412,022	4.62%
2023/2024	\$1,230,776	\$723,175	\$507,601	\$44,485,672	2.77%
2024/2025	\$974,463	\$353,890	\$620,573	\$45,453,691	2.14%

Set aside to augment current year revenues to help fund the annual budget or service plan

Accumulated operating surplus not internally restricted for coming year. Also held as a contingency fund to assist with emergent situations.



Budget Planning

Budget Assumptions (estimates you make about key factors)

- ✓ Provincial government will fund total provincial enrolment including any growth
- ✓ Student enrolment will remain relatively constant including those participating in on-line learning
- ✓ The multi-year strategic plan serves as a resource allocation guide
- ✓ Limited availability of operating reserves to be used to fund future operations
- ✓ Average salary costs do not yet assume any wage increases



Budget Planning

Budget Pressures (factors that increase the strain on a budget by driving up costs, reducing revenue or limiting flexibility)

- » Accumulated operating surplus currently available for future operations is minimal
- » A forecasted decline in student enrolment at elementary
- » Increased expectations and demands within Inclusive Education
- » Rising cost of technology
- » Rising costs of replacement staff
- » Rising cost of health and related employee benefits
- » Inflationary cost pressures of various goods and services
- » Volatility of economic landscape
- » A surplus of continuing teachers
- » Local approach to remedy supports no longer meeting the needs of all teachers



Budget Planning

Mitigation Strategies

- ◆ Continue leaving the Director of Finance role unfilled for now and re-visit again in the fall
- ◆ Maintain 0.5 FTE reduction of other business-related staff
- ◆ Maintain an efficient staffing timetable at secondary
- ◆ Ongoing implementation of routine program reviews
 - Continue to assess programs with enrolment below a minimum threshold
 - Re-direct resources associated with collapsed programs
- ◆ Utilize district staff in the delivery of some capital projects
- ◆ Continue rightsizing summer learning opportunities
- ◆ Continue to capitalize on opportunities as they present themselves



Budget Planning: Shifts for next year

◆ Adjustment to remedy supports at elementary to be more responsive to individual teacher needs based on complexity of classroom

- Teachers are eligible to receive additional support (remedies) if they teach a class that does not comply with the class size and composition limitations set out in the collective agreement.
 - For each instance of remedy, a teacher is entitled to 3 hours of time per month
 - This quantum of time can also be converted to cash and used to acquire other resources
- **For the past 9 years**, our district, with support from the qTA, has utilized a localized pooled approach to the allocation of these remedy-based resources.
 - Remedy resources were forecasted to be equivalent to approximately 2 FTE teachers in any given year
 - These positions were added to the existing literacy intervention supports in schools
 - The model has not been thoroughly reviewed since its implementation
- Some **identified issues** with this approach include:
 - Affected teachers are not offered an alternative, there is only the single pre-determined option
 - Support was mostly primary-focused; which has led to a gap in support at intermediate grades
 - Lack of clarity for teachers around what support they can/cannot access
 - Student success data indicates this model does not support students in the most effective way



Budget Planning: Shifts for next year continued...

◆ Adjustment to remedy supports at elementary to be more responsive to individual teacher needs based on complexity of classrooms

- **Moving forward**, remedy supports **will shift to be implemented at the beginning of October following consultation** throughout the month of September with each affected classroom teacher.
 - Consultation will result in an amount of "time" that a district can then convert to a particular remedy such as:
 - ✓ additional prep time for the affected teacher
 - ✓ additional non-enrolling staff added to the school to work with the affected teacher
 - ✓ additional enrolling staff to co-teach with the affected teacher
 - ✓ pooling time to create school resources
 - ✓ converting remedy minutes to cash to acquire relevant resources
 - ✓ other remedies as agreed by the local parties
 - This approach aligns with MOU 17, the three-party agreement between the Provincial Government, BCPSEA and the BCTF



Budget Planning: Shifts for next year

◆ **Adjustment to literacy intervention at elementary to be more responsive to individual student needs based on assessment data**

- Three non-enrolling instructional coaches will support Tier 1 instruction.
 - Research has demonstrated that the learning needs of 85% of students can be met with quality tier 1 instruction.
 - As the needs of our learners continue to grow in complexity, the role of the classroom teacher calls for ongoing reflection and refinement using research-informed strategies.
 - Tier 1 coaching is non-evaluative and collaborative supporting teacher confidence and efficacy.
- Learning assistance will be delivered by a district learning success team, rather than through school-based assignments.
 - Based on assessment data, in consultation with District staff, school administrators, and teachers, this district team will be deployed early in the school year to address elementary student needs once each school's requirements have been identified.
 - These needs will be reassessed at least three times per year, with a revised schedule of services developed at each interval.
 - Aligning with Tier 1 instruction, the target of the team's focus will be on foundational skills.



Non-Enrolling Services @ Elementary

Resource	26/27	25/26	Variance
Library	2.2	2.2	
Counselling	2.1	2.1	
Resource Teachers	4.8	4.4	+ 0.4
Learning Assistance	3.2	1.5	+ 1.7
Initiatives:			
District	3.0	1.6	+ 1.4
School		2.4	- 2.4
*Remedy		2.2	- 2.2
Total services as of June 30th			- 1.1
<i>*Estimated remedy supports added in October after consultation with individual teachers</i>	2.2		+ 2.2
Net services as of October 1st, 2026			+ 1.1



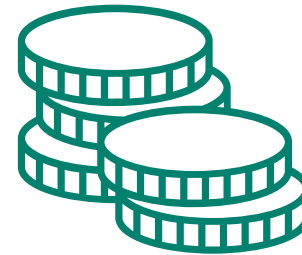
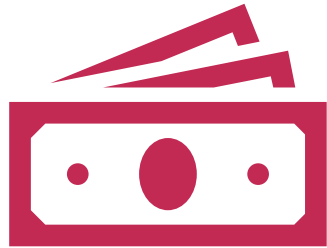
Budget Planning: Shift for next year continued...

- ◆ Two teachers at Brooks will have dedicated time to support Tier 1 literacy and numeracy for Grades 8 and 9, and technology literacy development for staff and students in Grades 8-12.
- ◆ The financial resources currently supporting an Excluded staff position for the Max Cameron Theatre will be redirected, and support staff services will be adjusted to align with theatre operational changes and other school-based supports.
- ◆ A VP will be added back to Brooks in order to have two VPs support the school. Current VP responsible for international programming will focus solely on international, in addition to courses.
- ◆ Three-week elementary summer learning program is being replaced with a four-week licensed childcare program.
- ◆ Childcare programming during the school year is being expanded; increased hours of service for before and after school care.
- ◆ Feeding Futures will be fully implemented; meals will be made centrally in the evenings at Brooks and delivered to elementary schools the following morning.



Financial Reporting

2026/2027 Annual Budget



Financial Reporting – Budgeted Revenues

The table below summarizes projected revenue in the 2026/2027 preliminary budget compared to the 2025/2026 amended budget:

	26/27 Preliminary	25/26 Amended	Variance
Operating Grant, Ministry of Education	\$42,199,607	\$41,798,658	\$400,949
Other MOE Grants	616,631	674,829	(58,198)
Provincial Grants – Other	50,000	50,000	0
International & Summer Tuition	720,000	720,000	0
Other Education Authorities	85,000	110,000	(25,000)
First Nations (TEA)	1,411,479	1,411,479	0
Miscellaneous Revenues	250,000	290,000	(40,000)
Rentals	133,000	97,000	36,000
Interest	35,000	50,000	(15,000)
Total Operating Revenue	\$45,500,717	\$45,201,966	\$298,751



Financial Reporting – Budgeted Expenses

The following table summarizes projected expenses in the 2026/2027 preliminary budget compared to the 2025/2026 amended budget:

Salaries	26/27 Preliminary	25/26 Amended	Variance
Teachers	\$14,781,613	\$14,697,255	\$84,358
Principals & Vice-Principals	2,907,072	2,788,416	118,656
Education Assistants	4,414,801	4,400,491	14,310
Support Staff	3,774,734	3,876,165	(101,431)
Other Professionals	2,023,532	2,135,574	(112,042)
Substitutes	1,439,900	1,354,892	85,008
Total Salaries	\$29,341,652	\$29,252,793	\$88,859
Employee Benefits	7,312,664	7,189,972	122,692
Total Salary and Benefits	\$36,654,316	\$36,442,765	\$211,551
Services and Supplies	8,986,401	8,866,162	120,239
Total Operating Expense	\$45,640,717	\$45,308,927	\$331,790
Appropriation of Surplus Funds	\$140,000	\$106,961	\$33,039



Questions?

