


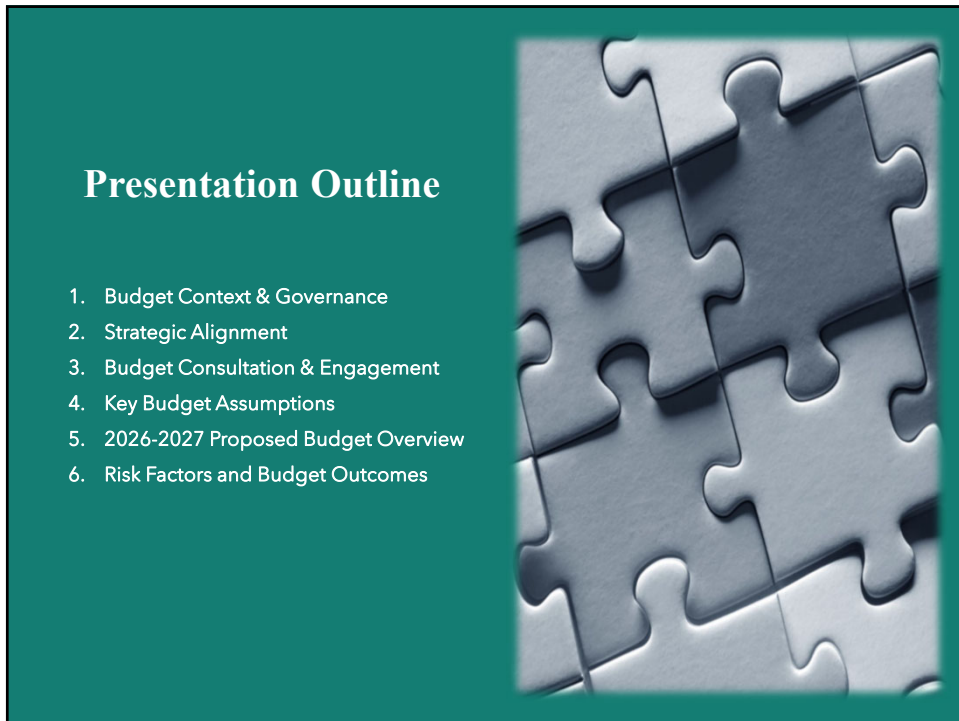
BUDGET 2026-27

April 14, 2026

Presented by:
Patricia Bigonzi
Assistant Secretary-Treasurer



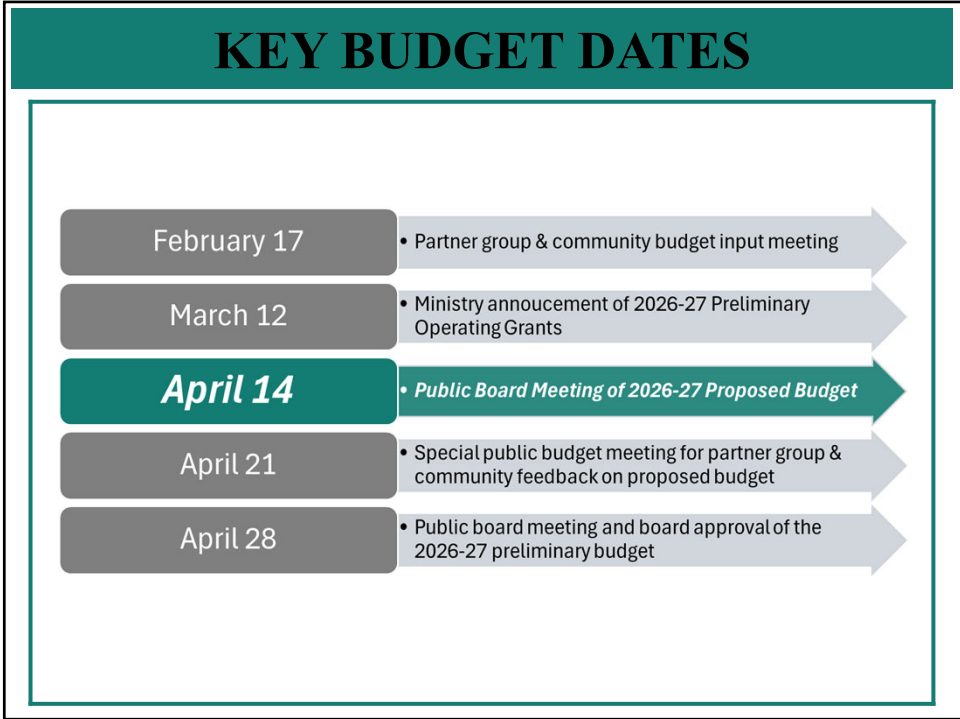
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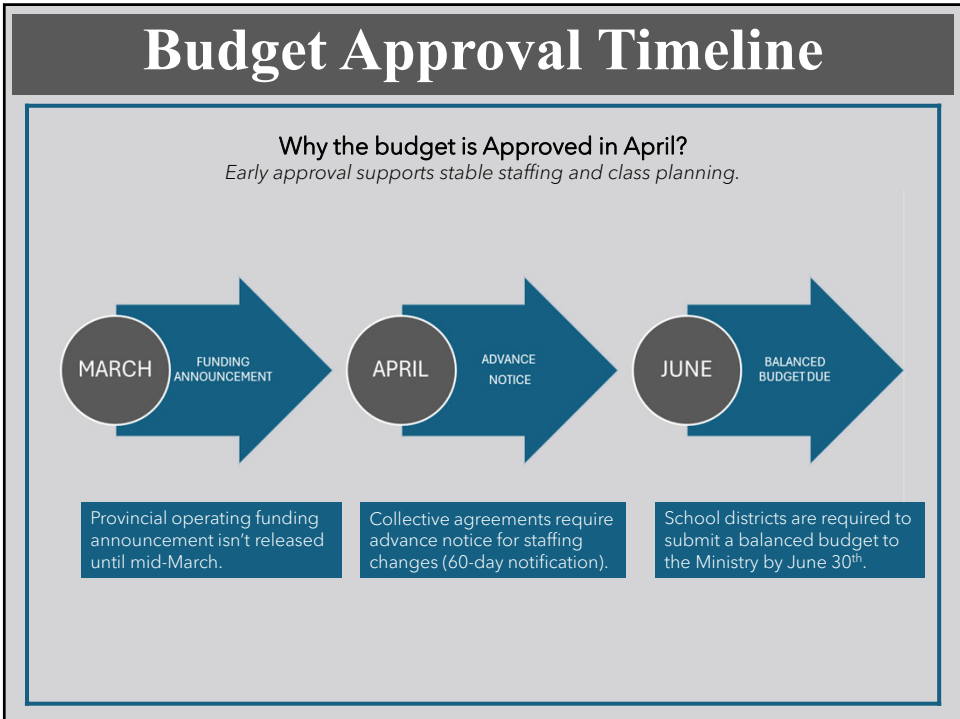
Presentation Outline

1. Budget Context & Governance
2. Strategic Alignment
3. Budget Consultation & Engagement
4. Key Budget Assumptions
5. 2026-2027 Proposed Budget Overview
6. Risk Factors and Budget Outcomes

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Strategic Plan - Update



DIRECTIONS 2025
Strategic Goals and Objectives

SCHOOL DISTRICT 43
Cognate Learning
Learning for a Lifetime
Increasing Success in Life for All

Current Strategic Alignment

- 2026-27 Budget is aligned with *Directions 2025*, the District’s approved strategic plan.
- Provides stability during the strategic planning transition.

Strategic Planning Transition

- *Directions 2030* is expected to be finalized after the 2026-27 Budget is approved.
- Informs future budgets and planning cycles.
- Adjustments will be considered through established budget amendment processes.
- Ensures continued alignment between strategy, planning, and resource allocation.

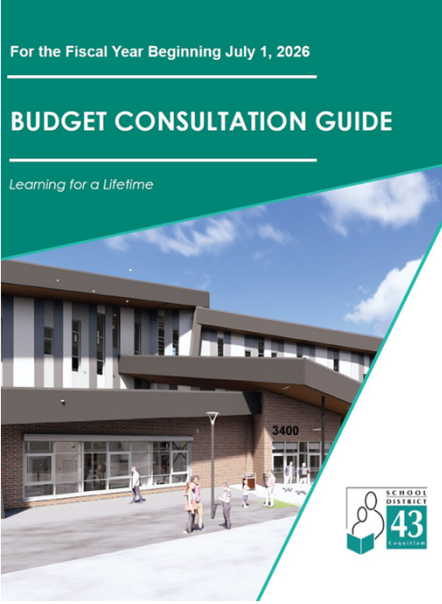
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Budget Consultation Guide

For the Fiscal Year Beginning July 1, 2026

BUDGET CONSULTATION GUIDE

Learning for a Lifetime



SCHOOL DISTRICT 43
Cognate Learning
Learning for a Lifetime

What’s included?


- Alignment with Directions 2025
- Governance and accountability framework
- Budget process and timelines
- General background information
- Public & Stakeholder engagement
- Roles of Partner Groups & Trustees

Where to find it?
www.sd43.bc.ca


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Multi-Year Fiscal Plan

**BUDGET
2026-27**



Learning for a Lifetime
MULTI-YEAR FISCAL PLAN



www.sd43.bc.ca


What's included?

- Key budget assumptions
- Detailed operating, special purpose, and capital plans
- Planned use of reserves to support stability and manage risks
- Multi-year financial outlook
- Financial risks, uncertainties, and future planning considerations
- Budget feedback from Partner Groups and the Community, along with the District's responses

Where to find it?
www.sd43.bc.ca

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Budget Consultation Process

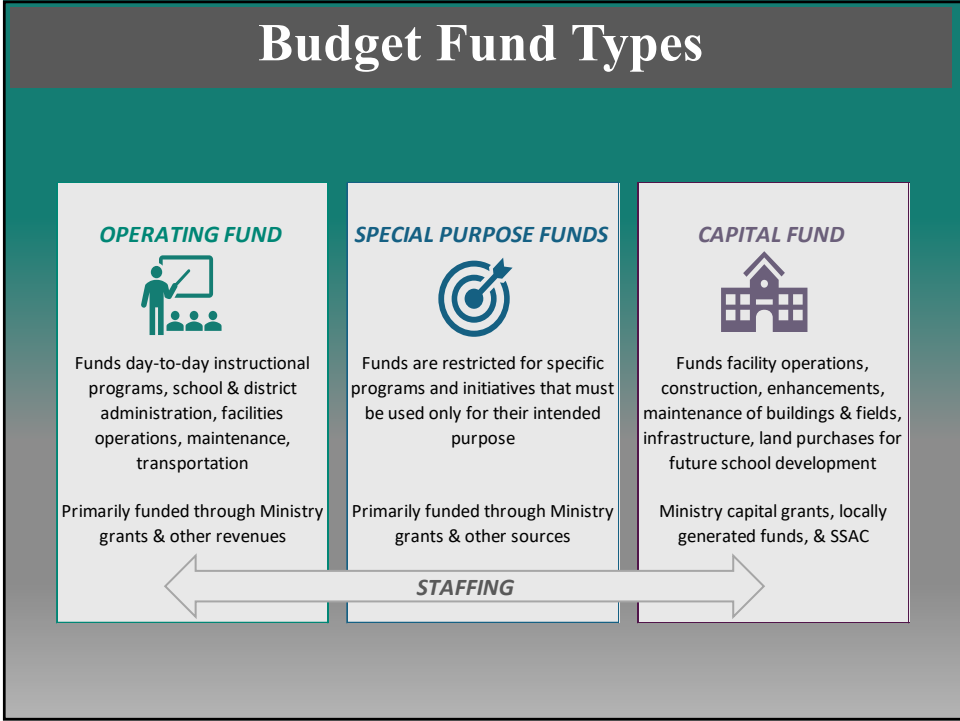


Prior to developing the Preliminary Budget, the Board invited partner groups to present their priorities and requests.

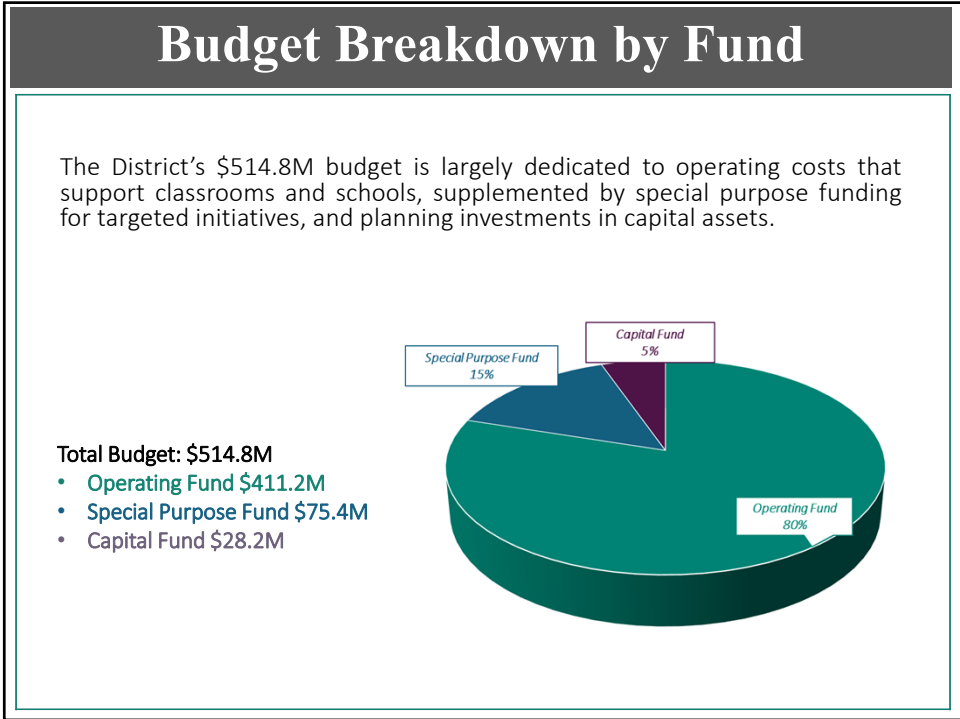
A Special Public Meeting was held to receive partner group and community input to help shape the Preliminary Budget.

The Board and DLT reviewed requests and incorporated them into the Preliminary Budget where they aligned with district priorities and available funding.

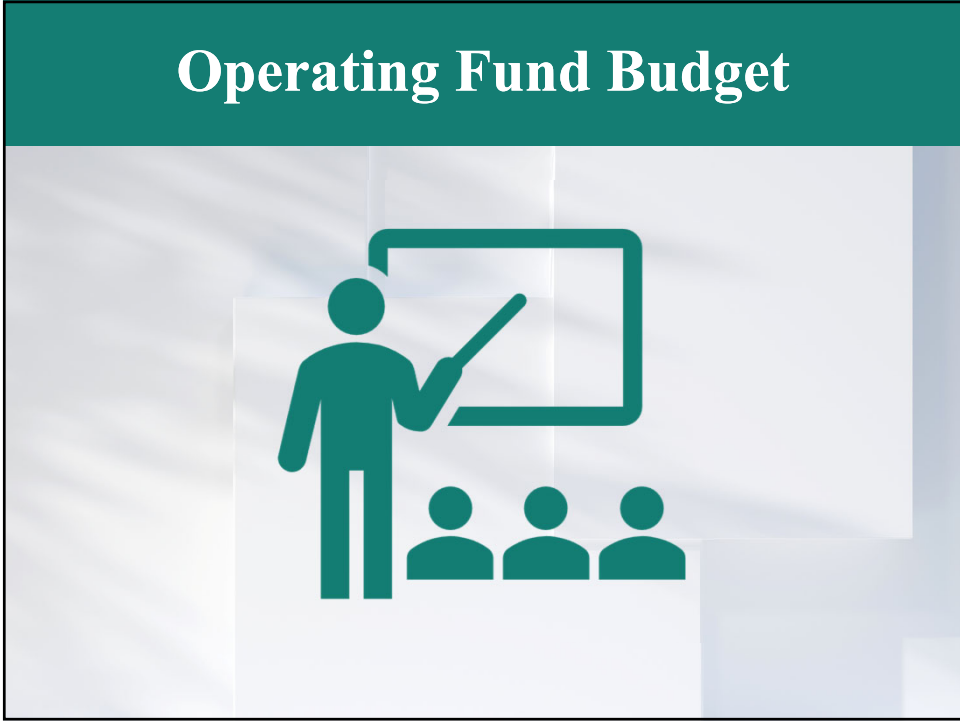
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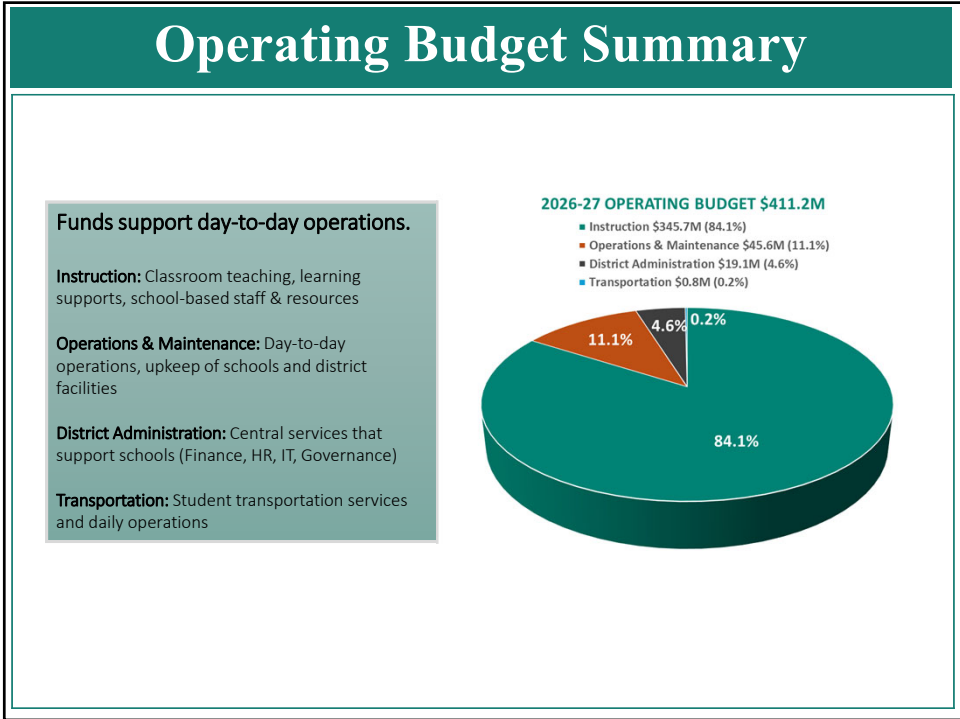
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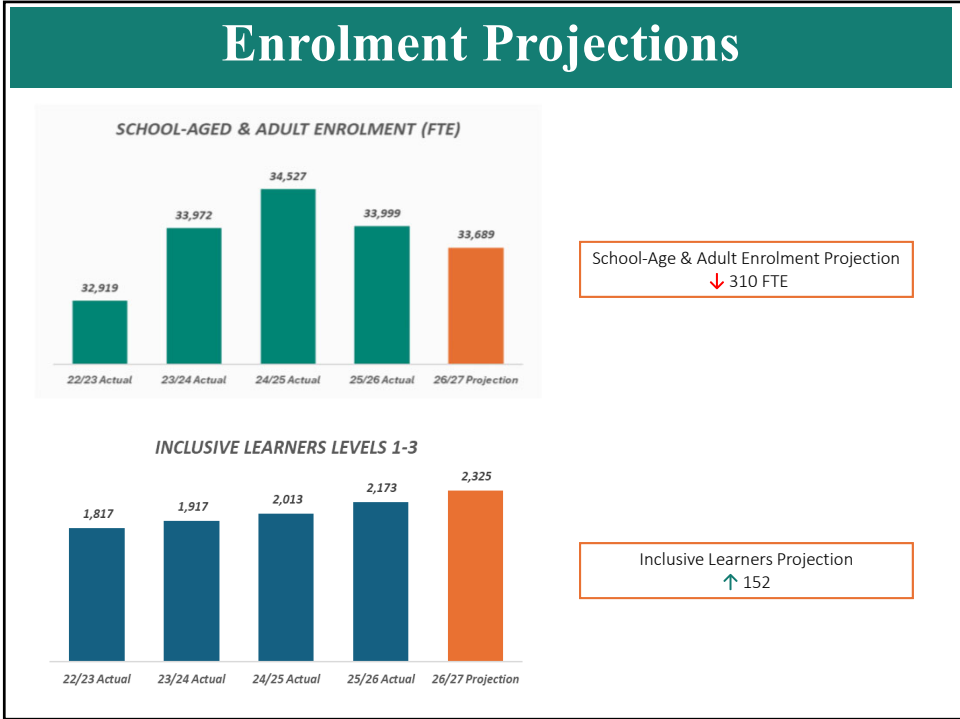
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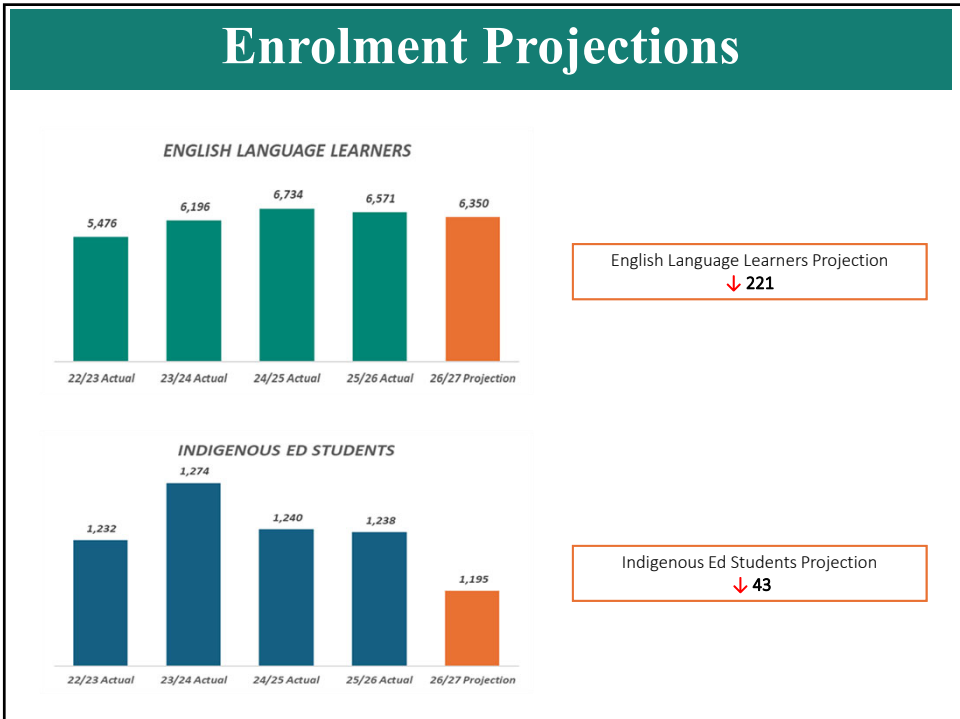
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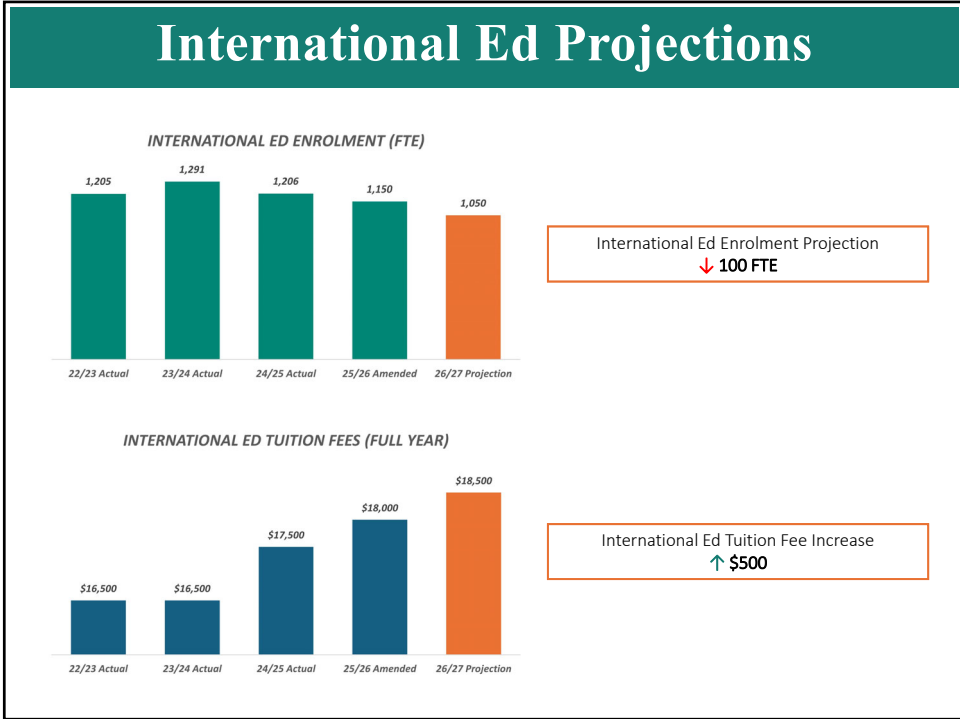
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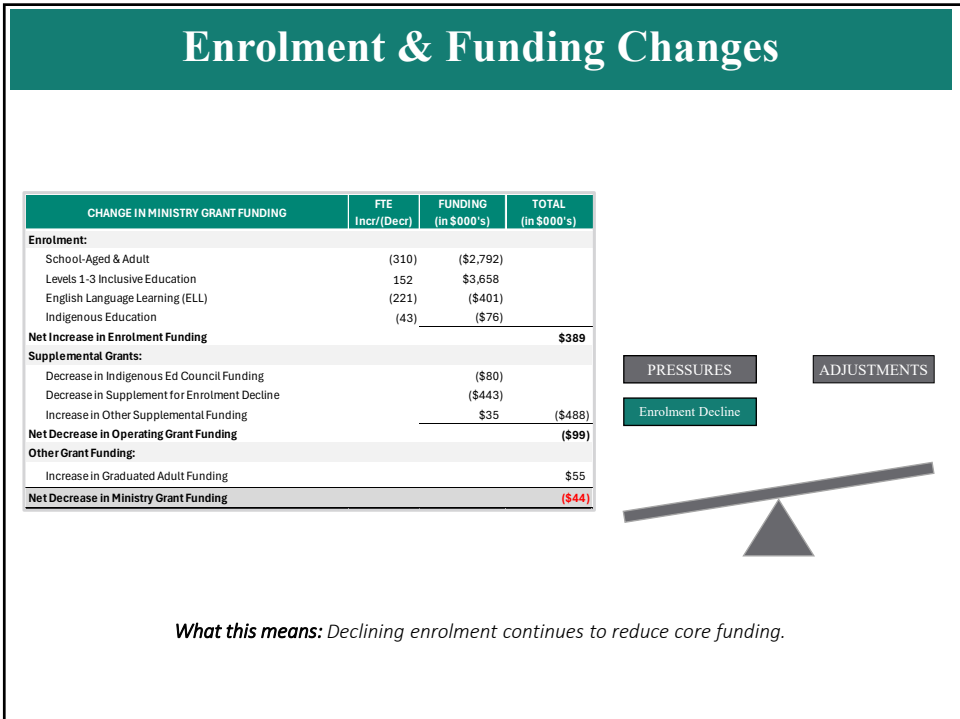
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Cost Pressures

COST PRESSURES	COST (in \$000's)	TOTAL (in \$000's)
Benefits:		
Benefits - Health & Dental premium rate & usage increases	(\$2,069)	
Benefits - Statutory rate increases for CPP, EI, WorkSafeBC	(\$1,025)	
Benefits - Budget savings offset	\$1,200	
Total Benefit Net Increases		(\$1,894)
International Ed:		
International Ed Revs - decrease due to enrolment	(\$1,800)	
International Ed Revs - increase due to higher tuition rates	\$525	
International Ed - increments for program funded staffing	(\$552)	
Total International Ed Net Decreases		(\$1,827)
Other:		
Other - Teacher Grid Step Movements	(\$1,000)	
Other - Inflationary Increases	(\$223)	
Total Inflationary & Other Increases		(\$1,223)
Total Cost Pressures		(\$4,944)

PRESSURES

Benefit Costs

International Ed

Inflationary & Other

Enrolment Decline

ADJUSTMENTS

***What this means:** These costs must be managed within existing funding, increasing pressure on classroom and support budgets.*

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Staffing Changes

STAFFING CHANGES	FTE	SAVING/(COST) (in \$000's)	TOTAL (in \$000's)
Reductions in Staffing:			
Teachers - due to enrolment decreases	(28.0)	\$3,963	
Administrators - Reduced Admin time	(2.1)	\$299	
Clerical - due to enrolment	(1.0)	\$84	
Total Reductions in Staffing	(31.1)		\$4,346
Increases in Staffing:			
Education Assistants - Level 2 increases	50.0	(\$3,249)	
Counselor - Mental Health Program	1.0	(\$152)	
Coordinator - Trades Program	1.0	(\$170)	
Caretaker 1 - Charles Best portables	0.3	(\$18)	
Clerical - Additional Noon Hours	0.9	(\$34)	
Clerical - Secretary V for Burke Mtn Sec startup	0.4	(\$30)	
Administrator - Principal for Burke Mtn Sec startup	0.4	(\$86)	
Total Increases in Staffing	53.9		(\$3,739)
Net Decrease in Staffing Costs (Inclusive of Benefits)	22.8		\$607

PRESSURES

Benefit Costs

International Ed

Inflationary & Other

Enrolment Decline

ADJUSTMENTS

Staffing Changes

***What this means:** This reflects staffing reductions driven by enrolment decline, while adding staff to support vulnerable learners.*

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Other Revenue Changes

OTHER REVENUE CHANGES	FUNDING (in \$000's)
Increase in Investment Income	\$484
Increase in Rental Revenues	\$150
Total Increase in Other Revenues	\$634

PRESSURES

ADJUSTMENTS

Benefit Costs

Other Revenues

International Ed

Staffing Changes

Inflationary & Other

Enrolment Decline

***What this means:** Other revenues help offset funding shortfalls and cost pressures, supporting overall budget stability.*

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Other Budget Savings

OTHER BUDGET SAVINGS	SAVINGS (in \$000's)	TOTAL (in \$000's)
Services & Supplies:		
Board Contingency & Misc Services Budget Reductions	\$600	
Utilities Budget Reductions (Natural Gas & Electricity)	\$440	
Accounting System & Credit Card Processing Fee Savings	\$225	
Vehicles Budget Reduction (Maintenance)	\$250	
Budget Savings due to Enrolment Decline (variable costs)	\$197	
Total Services & Supplies Budget Savings		\$1,712
Other:		
Reverse 25/26 Exempt Salary Increments Ministry funded		\$600
Reverse 25/26 Teacher Salary Contingency (Amended)		\$435
Total Operational Budget Savings		\$2,747

PRESSURES

ADJUSTMENTS

Benefit Costs

Operational Budget Savings

International Ed

Other Revenues

Inflationary & Other

Staffing Changes

Enrolment Decline

***What this means:** Operational savings were achieved through cost realignments, efficiency improvements, and enrolment-related reductions.*

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Surplus Usage

SURPLUS CHANGES	TOTAL (in \$000's)
Increase Surplus Usage - Education Sustainability Reserve (required to balance the budget)	\$1,000
Total Increase in Surplus Usage	\$1,000

PRESSURES	ADJUSTMENTS
Benefit Costs	Surplus Usage
International Ed	Operational Budget Savings
Inflationary & Other	Other Revenues
Enrolment Decline	Staffing Changes

***What this means:** Using restricted surplus allows the District to balance the budget while maintaining current service levels but reduces flexibility for future pressures.*

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Balanced Budget

SUMMARY OF CHANGES	SUB-TOTAL (in \$000's)	TOTAL (in \$000's)
Net decrease in Ministry Grant Funding	(\$44)	
Total Cost Pressures	(\$4,944)	
Total Funding Pressures		(\$4,988)
Net Staff Cost Savings	\$607	
Net Increase in Other Revenues	\$634	
Net Savings in Various Operating Budgets	\$2,747	
Total Budget Savings		\$3,988
Additional Surplus Usage to balance budget	\$1,000	
Total Surplus Usage		\$1,000
Balanced Budget		\$0

PRESSURES \$5.0M	ADJUSTMENTS \$5.0M
Benefit Costs	Surplus Usage
International Ed	Operational Budget Savings
Inflationary & Other	Other Revenues
Enrolment Decline	Staffing Changes

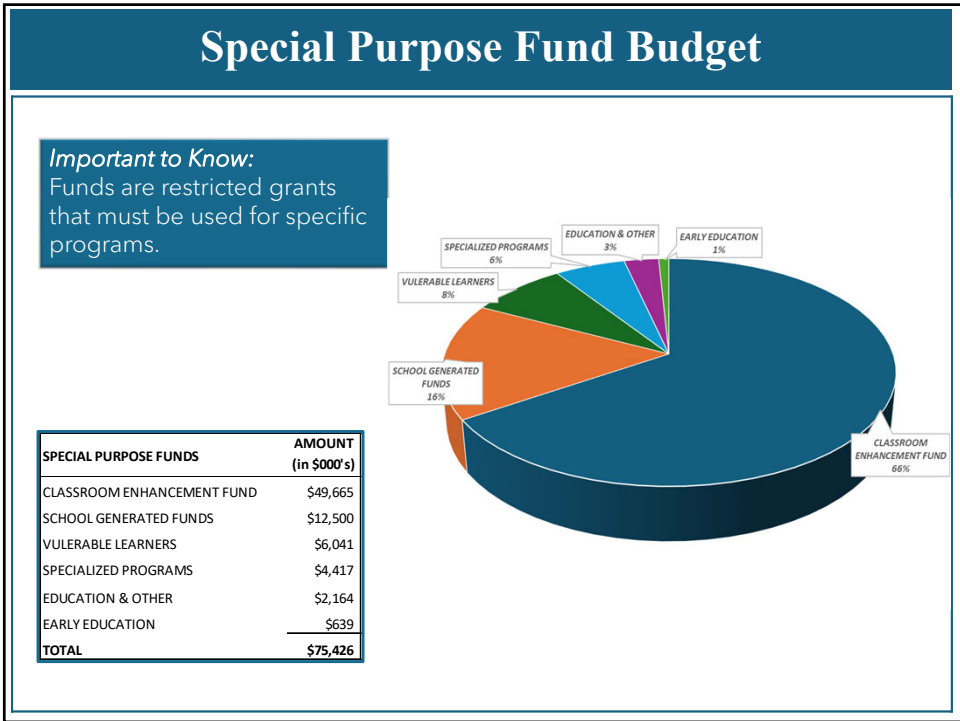
***What this means:** Despite cost pressures, the budget was balanced through operational savings, additional revenues, staffing changes, and surplus usage.*

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Special Purpose Funds

<h3 style="text-align: center; background-color: #005696; color: white; margin: 0;">VULNERABLE LEARNERS</h3> <ul style="list-style-type: none"> Community LINK Feeding Futures School Food Program Mental Health in Schools National School Food Program Provincial Resource Program 	<h3 style="text-align: center; background-color: #005696; color: white; margin: 0;">CLASSROOM, EDUCATION & OTHER</h3> <ul style="list-style-type: none"> Classroom Enhancement Fund Learning Improvement Fund Official Languages Education in French (OLEP) Professional Learning Grant School Generated Funds
<h3 style="text-align: center; background-color: #005696; color: white; margin: 0;">EARLY EDUCATION</h3> <ul style="list-style-type: none"> Changing Results for Young Children Early Learning and Childcare Ready Set Learn Strengthening Early Years to K Transitions Strong Start 	<h3 style="text-align: center; background-color: #005696; color: white; margin: 0;">SPECIALIZED PROGRAMS</h3> <ul style="list-style-type: none"> Annual Facilities Grant Apprenticeship Program First Nations Student Transportation Fund Language Instruction for Newcomers (Federal) Settlement Workers in Schools (Federal)



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SPF Funding Updates

MINISTRY FUNDING CHANGES

 <p>Annual Facilities Grant Total \$1.146M ↑ \$7k</p>	 <p>Classroom Enhancement Fund (CEF) Total \$49.67M ↓ \$927k</p>
 <p>Feeding Futures School Fund Program Total \$3.545M ↑ \$12k</p>	 <p>Learning Improvement Fund (LIF) Total \$1.299M ↑ \$5k</p>

FEDERAL FUNDING DECREASES

 <p>Language Instruction for Newcomers to Canada (LINC) Total \$2.07M ↓ \$630k</p>	 <p>Settlement Workers (SWIS) Total \$738k ↓ \$113k</p>
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Note: Remaining SPF allocations assume no change from the 2025-26 Amended Budget

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SPF Staffing Changes

STAFFING CHANGES	FTE	SAVING/(COST) (in \$000's)
Reductions in Staffing:		
CEF Teachers - due to enrolment decreases	(6.4)	\$927
LINC Teachers - due to reduction in federal funding	(3.0)	\$420
LINC Clerical - due to reduction in federal funding	(0.5)	\$42
SWIS Worker - due to reduction in federal funding	(1.0)	\$60
LIF EAs - compression of hours funded due to limited MECC funding	(4.5)	\$270
Net Decrease in Staffing Costs	(15.4)	\$1,719

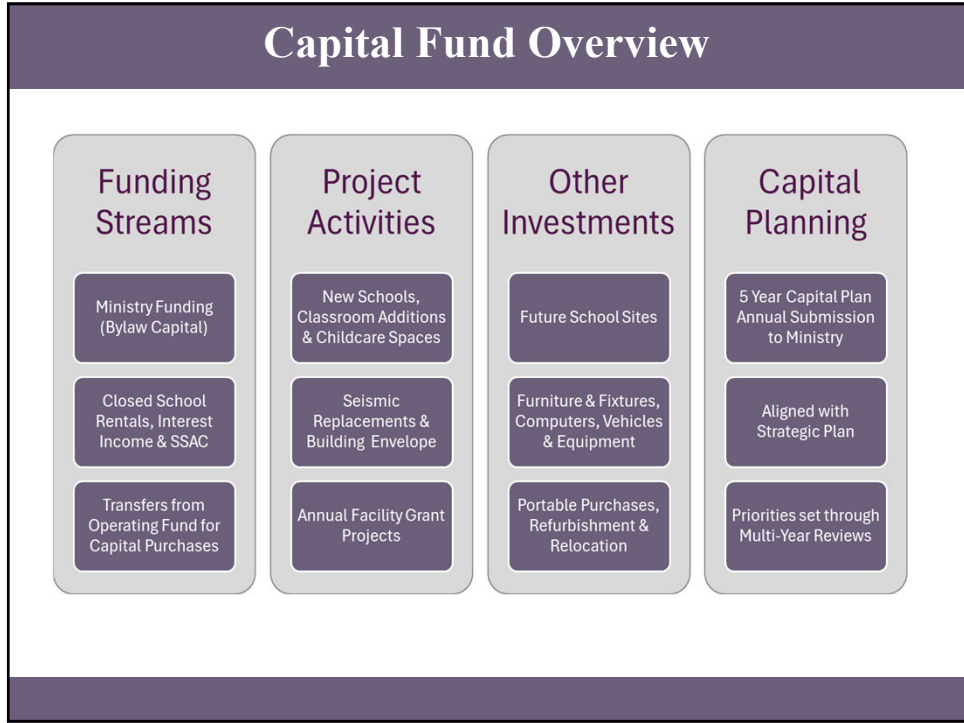
What this means: Staffing reductions were primarily driven by enrolment declines and reduced federal funding.

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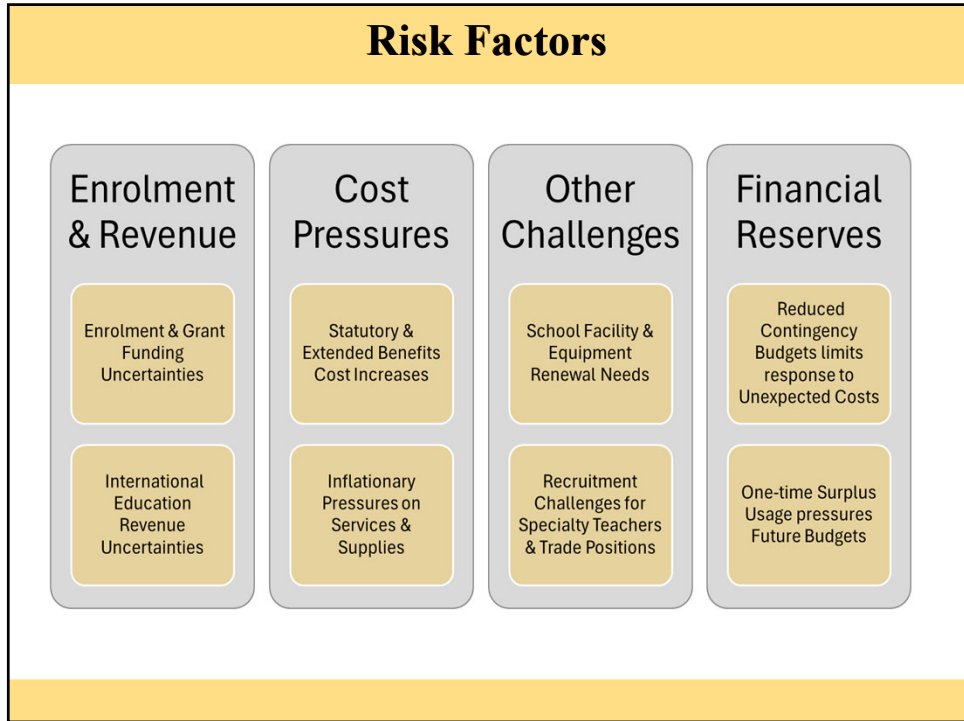
Capital Fund Budget



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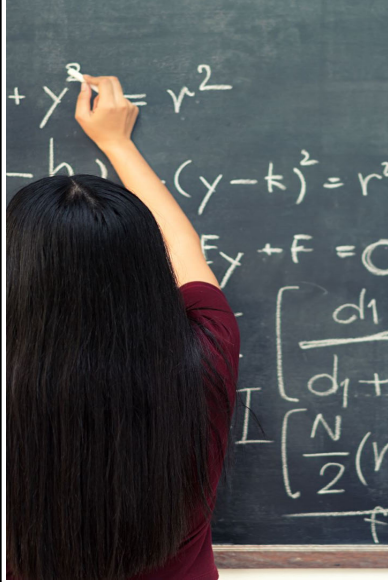


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Budget Outcomes



Despite declining enrolment and rising costs, the District continues to manage resources responsibly while prioritizing student success.

Student-Focused Decisions

Added staff to support vulnerable learners and prioritized resources to support students. School based budgets were maintained at current levels.

Staffing Stability

Staffing levels were maintained for positions not impacted by enrolment or funding changes.

Cost Controls

Reduced services & supplies budgets and applied contingencies to address shortfalls.

Cautious and Sustainable Approach

Conservative planning to minimize in year disruption and maintain service stability. Planned and additional reserves were used responsibly to manage pressures.

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Thank you



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