SCHOOL DISTRICT NO. 43 (COQUITLAM)
BOARD OF EDUCATION MINUTES

REGULAR PUBLIC BOARD MEETING
EDUCATION LEARNING CENTRE, ROOM 104

TUESDAY, APRIL 14, 2026

Our mission is to ensure quality learning opportunities for all students of all ages

PRESENT

Chair:	Michael Thomas
Vice Chair:	Rosey Manhas
Trustees:	Carol Brodie
	Chuck Denison
	Kerri Palmer Isaak
	Lisa Park
	Christine Pollock
	Craig Woods

Administration:

Superintendent of Schools/CEO	Nadine Tambellini
Secretary-Treasurer/CFO	Nita Mikl
Assistant Superintendent	Anthony Ciolfitto
	Jeremy Clarke
	Andrea Hunter
	Paul McNaughton
	Stephen Whiffin
Executive Director, Facilities and Planning	Ivano Cecchini
Assistant Secretary-Treasurer, Corporate and Financial Services	Patricia Bigonzi
Assistant Director, Communications & Community Relations	Ken Hoff
Recording Secretary	Nicole Schenato

CALL TO ORDER

Michael Thomas, Board Chair, called the meeting to order at 7:00 p.m.

ACKNOWLEDGEMENT OF TERRITORY

The Acknowledgement of Territory was expressed by teacher, Terri Galligos.

ACCEPTANCE OF AGENDA

a) Acceptance of Agenda

The Chair asked if there were any additions or deletions to the agenda.

MANHAS/PALMER ISAAK moved acceptance of the agenda.

Question was called. **MOTION CARRIED UNANIMOUSLY**

INTRODUCTIONS
a) Partner Groups

Representatives in attendance from the Coquitlam Teachers' Association (CTA), Canadian Union of Public Employees (CUPE) Local 561, District Parent Advisory Council (DPAC), Coquitlam Principals' and Vice-Principals' Association (CPVPA) introduced themselves.

There were no members of the Student Leadership Council (SLC), or Indigenous Education Council (IEC) in attendance.

b) DLT

The District Leadership Team (DLT) members in attendance introduced themselves.

DELEGATIONS/ PRESENTATIONS

There were no delegations or presentations.

EDUCATION

There were no education matters to report.

APPROVAL OF CONSENT AGENDA

The Chair asked if there were any amendments to the consent agenda, which included the following items:

a) Approval of March 10, 2026, Regular Board Meeting Minutes
b) Trustee Calendar Planning Report for Information
c) Trustee Reports for Information

BRODIE/PARK moved approval of the consent agenda.

Question was called. **MOTION CARRIED UNANIMOUSLY**

A copy of the Trustee Reports is attached to the official minutes.

RESPONSE TO PREVIOUS DELEGATIONS

There were no responses to previous delegations.

DISTRICT STAFF REPORTS
a) Superintendent Report

i) Superintendent's Update

Nadine Tambellini, Superintendent, provided an update to the Board on several matters, including the opening of Foundry Tri-Cities, Burke Mountain, Communication Survey, Emergency Release scheduled for May 14th, and Directions 2030. Ms. Tambellini also reported on the recent visit from Premier Eby on March 17th and noted that the August Learning Without Boundaries administrator sessions will be heavily focused on Directions 2030.

A trustee inquiry regarding Foundry and student communications was responded to.

A trustee shared information regarding six district students who each received $2,000 scholarships through the Give Her Wings Gala.

ii) Numeracy

Assistant Superintendent Anthony Ciolfitto introduced a numeracy presentation led by Numeracy Coordinator Jennifer Whiffin and Mentor Support Teachers Laura Epp, Terri Galligos, and Soyoung Lee. The presentation highlighted the District's five-year journey in advancing foundational numeracy skills as one of the key objectives of Directions 2030. The presentation included research on how these skills are developed and strengthened in mathematics, an overview of professional learning initiatives, the development and implementation of assessment tools to measure student proficiency, and collaborative project work with schools.

Trustees questions and comments regarding subitizing, the Button Blanket, and the integration of Indigenous perspectives within mathematics, and access to Parkland Numeracy Centre were responded to.

A copy of the Numeracy presentation is attached to the official minutes.

UNFINISHED BUSINESS

There was no unfinished business.

QUESTION PERIOD

At 7:44 p.m. the Chair opened the floor to questions.

a) Trustees

There were no questions from the trustees.

b) Gallery

Candace Knoll inquiries regarding button blanket cultural practices, specifically whether the wearing of a button blanket is permitted for all individuals was responded to.

NEW BUSINESS

a) Board/Authority Authorized Courses

Glen Conley, District Principal of School Services and Special Projects/ Programs of Choice, teachers Elizabeth Kim and Luke Modder from Heritage Woods Secondary provided background information on two BAA courses:

- Digital Technology Leadership 10
- Digital Technology Leadership 12

Trustee questions and comments regarding leadership opportunities and the integration of technology, along with their appreciation to the teachers for their continued hard work were responded to.

PALMER ISAAK/BRODIE moved to approve the Board/Authority Authorized Courses, Digital Technology Leadership 10 and Digital Technology Leadership 12, as presented.

Question was called. MOTION CARRIED UNANIMOUSLY

A copy of the Board/Authority Authorized Courses memo is attached to the official minutes.

a) 2026/27 Preliminary Budget

i. Overview of Budget Process

The Board Chair provided remarks on the 2026/27 budget presentation, emphasizing that student success remains central to the District's strategic vision and highlighting a six-year completion rate of approximately 95–97%. Appreciation was expressed to employees for their ongoing dedication and professionalism, as well as to partner groups for maintaining respectful and collaborative relationships that support students and staff. The Chair reaffirmed the Board's commitment to sound financial stewardship through multi-year planning and sustainable resourcing to support classrooms while ensuring long-term fiscal stability. Reference was made to Directions 2025 and the forthcoming Directions 2030 as guiding frameworks for the district's priorities and decision-making, and thanks were extended to partner groups for their engagement during the budget process.

ii. Remarks from Superintendent

Nadine Tambellini, Superintendent, provided remarks highlighting the Board's continued focus on the District's strategic plan and the importance of collaboration among Trustees, leadership, partner groups, and employees in supporting student success. Ms. Tambellini noted that Directions 2025 has aligned district efforts and shared that Directions 2030 will be introduced soon.

Ms. Tambellini expressed gratitude to the Board and District Leadership Team and the entire Finance team regarding the development of the 2026/27.

iii. Presentation of 2026/27 Preliminary Budget

Nita Mikl, Secretary-Treasurer, and Patricia Bigonzi, Assistant Secretary-Treasurer presented the 2026/27 preliminary budget and fiscal plan and provided a summary of highlights.

Ms. Mikl expressed gratitude to Assistant Secretary-Treasurer Patricia Bigonzi, The District Leadership Team, and the Finance team regarding the development of the 2026/27 budget.

Ms. Bigonzi reviewed the Ministry funding announcement, the preliminary budget overview, the preliminary budget, the multi-year financial forecast, key budget dates, and reviewed how the budget supports the *Directions 2025* Strategic Goals and Objectives.

Ms. Mikl concluded the presentation of the preliminary 2026/27 budget by noting that the District had worked to develop a proposal that considered the interests of all stakeholders, while meeting the requirement to maintain a balanced budget and provide budget certainty. Ms. Mikl further confirmed that the budget would continue to support resources that enhance student learning while maintaining a financially healthy, stable, and sustainable education system over the long term.

Trustee questions and comments regarding staffing reductions related to declining student enrolment, appreciation for the layoff process, the use of surplus, future budget pressures and trends, rental increases, reductions to Board funds, the snow clearing budget, operating fund reductions, projected increases in complex learners, projected increases to health and dental costs, potential fuel cost impacts, and reductions to the International Education program, were responded to.

A copy of the 2026/27 Budget & Fiscal Plan and presentation are attached to the official minutes.

NOTICES OF MOTION

There were no Notices of Motion for discussion.

ITEMS OF TRUSTEE BUSINESS

There were no Items of Trustee Business for discussion.

QUESTION PERIOD

At 9:02 p.m. the Chair opened the floor to questions.

a) Trustees

There were no trustee questions.

b) Gallery

Jacob Singh, CLC Student, question regarding the District's plan for early identification and screening was responded to.

ADJOURNMENT

MANHAS/PALMER ISAAK moved to adjourn the meeting at 9:10 p.m.

Question was called. **MOTION CARRIED UNANIMOUSLY**

"Original Signed by"
____
Chair

"Original Signed by"
____
Secretary-Treasurer

School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Nadine Tambellini, Superintendent

FROM: Ken Hoff, Asst. Director, Communications and Community Relations

DATE: April 14, 2026

RE: Update to the Administrative Procedures Review

For the Board's Information

Below is an update of the ongoing Administrative Procedures (AP) review. The APs below, and supporting forms if applicable, have been reviewed and subject to their review status, they remain unchanged, deleted, revised, rewritten or are new.

AP156	Official Opening Ceremony for Schools	Review and revision	Revised
AP318	Management of Lice in Schools	Review and revision	Revised

SCHOOL DISTRICT NO. 43 (COQUITLAM)

MEMORANDUM

TO: Nadine Tambellini, Superintendent of Schools

FROM: Anthony Ciolfitto, Assistant Superintendent

DATE: April 14, 2026

SUBJECT: **Numeracy Presentation**

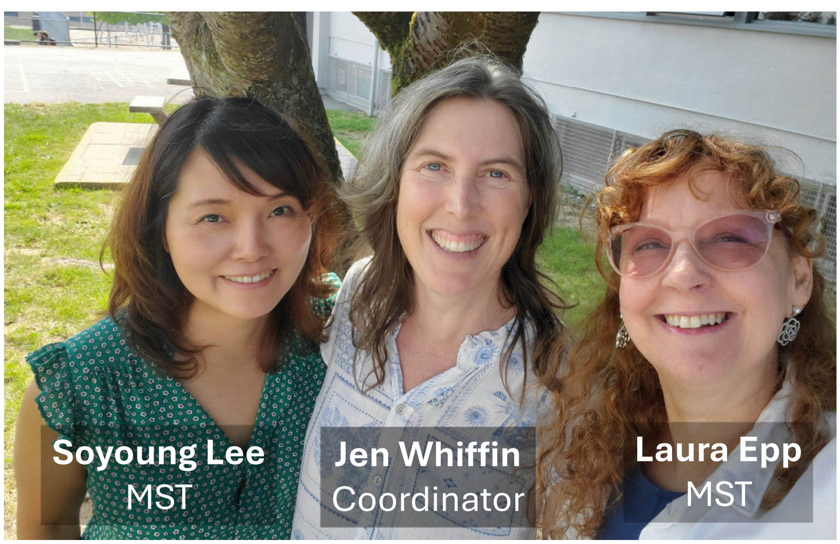
Recommended Action: This information is provided to the Board of Education for information.

Background: One of the key objectives in Directions 2030 is to build strong foundational skills in numeracy. Numeracy Coordinator Jennifer Whiffin and Mentor Support Teachers Laura Epp and Soyoung Lee will present information to the Board of Education on their journey over the past five years, including research on foundational skills, the pathway to acquiring and building these skills in mathematics, professional development for staff, the creation and implementation of assessment tools to gauge proficiency in foundational numeracy skills, project work with schools and next steps for Directions 2030.

Supporting the Development of Foundational Skills in Numeracy

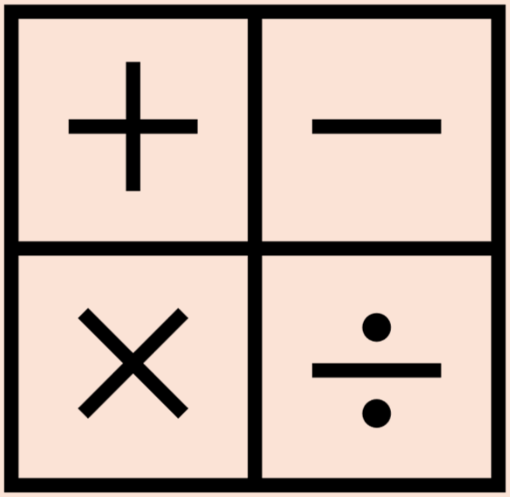
1

The Numeracy Team



2

What are foundational skills



3

Composing
(putting numbers together)

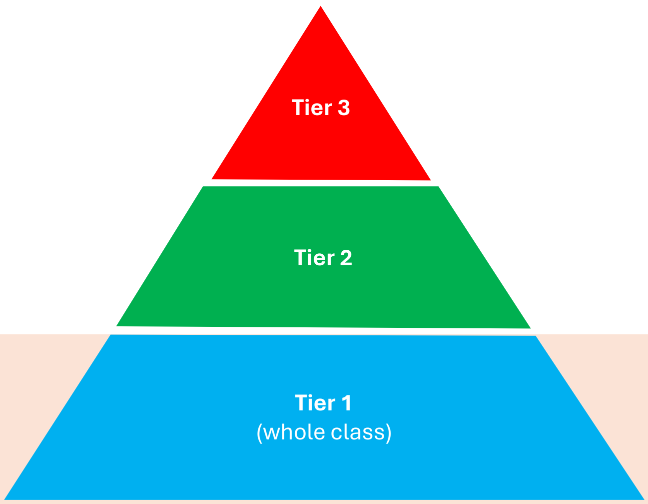
- 1-1 counting
- Subitizing
- Adding
- Skip counting
- Multiplying
- Powers

Decomposing
(taking numbers apart)

- Part-Part-Whole
- Place Value/ Expanded Form
- Subtracting
- Dividing
- Factoring
- Roots

4

Assessing Foundational Skills

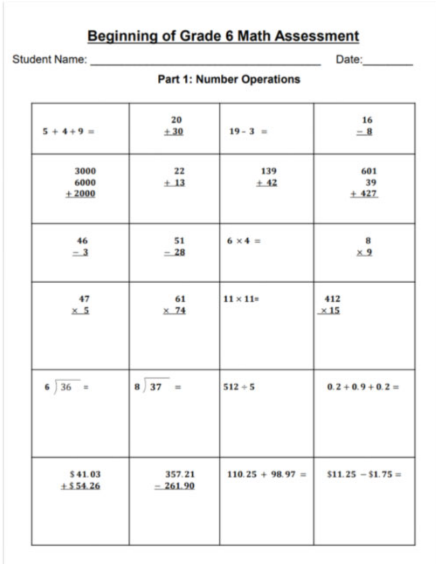


**Step 1:
Whole class
assessments**

5

Collection Task

6

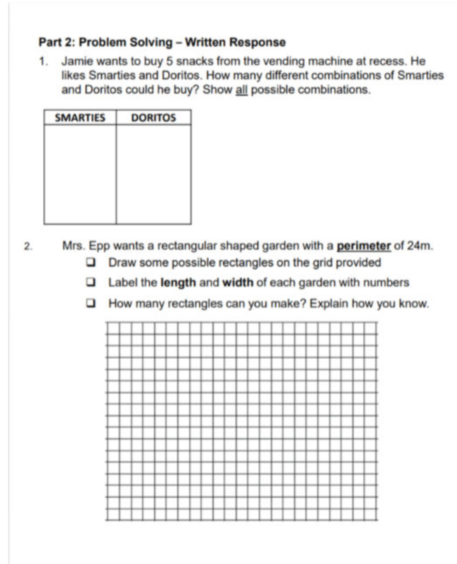


Beginning of Grade 6 Math Assessment

Student Name: ______________________________ Date:________

Part 1: Number Operations

5 + 4 + 9 =	20 + 30	19 – 3 =	16 – 8
3000 6000 + 2000	22 + 13	139 + 42	601 39 + 427
46 – 3	51 – 28	6 × 4 =	8 × 9
47 × 5	61 × 74	11 × 11=	412 × 15
6 ⟌ 36 =	8 ⟌ 37 =	512 ÷ 5	0.2 + 0.9 + 0.2 =
$41.03 + $54.26	357.21 – 261.90	110.25 + 98.97 =	$11.25 – $1.75 =



Part 2: Problem Solving – Written Response

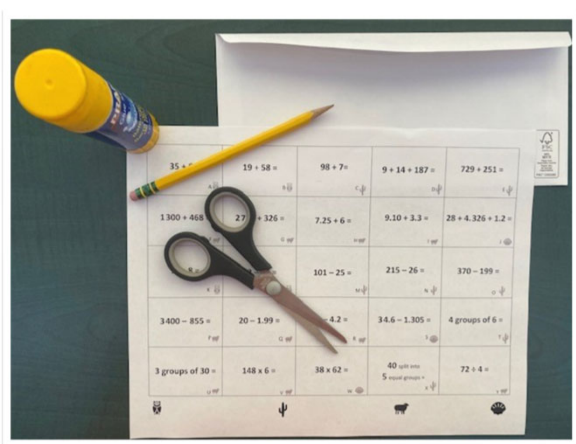
1. Jamie wants to buy 5 snacks from the vending machine at recess. He likes Smarties and Doritos. How many different combinations of Smarties and Doritos could he buy? Show all possible combinations.

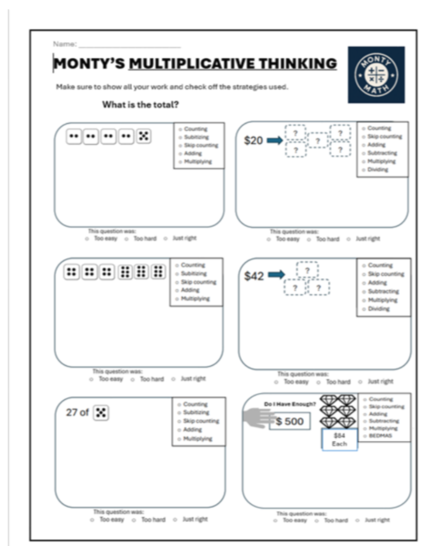
SMARTIES	DORITOS

2. Mrs. Epp wants a rectangular shaped garden with a **perimeter** of 24m.
   - ❑ Draw some possible rectangles on the grid provided
   - ❑ Label the **length** and **width** of each garden with numbers
   - ❑ How many rectangles can you make? Explain how you know.

Skill Assessments

7

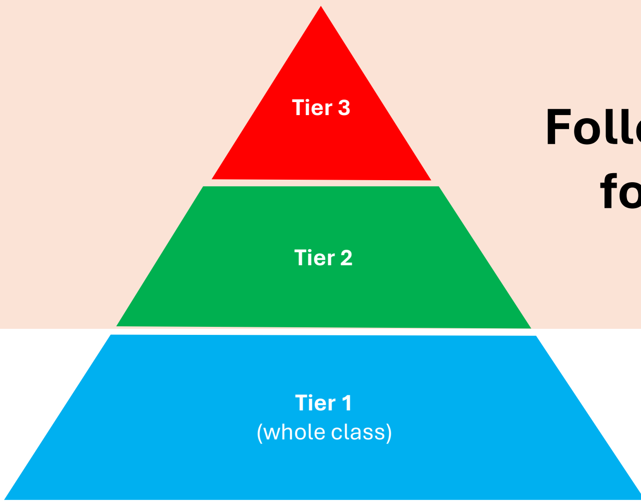




Skill Assessments

8

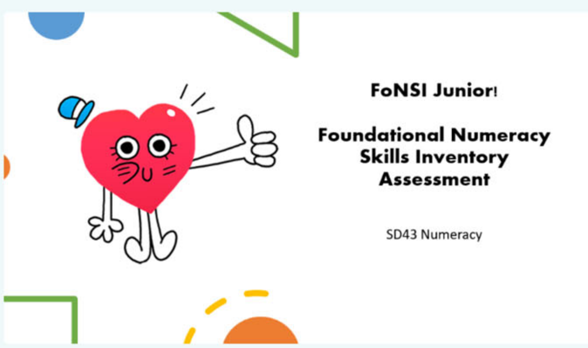
Assessing Foundational Skills



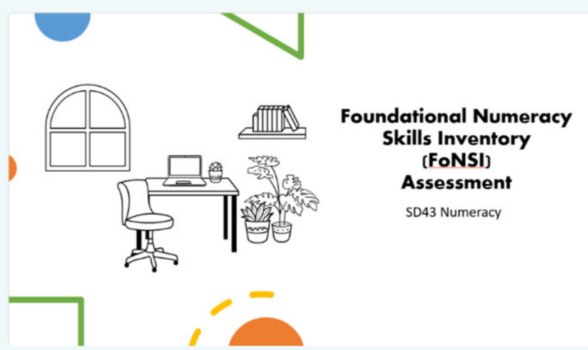
Step 2:
Follow up assessment for some students

9

FoNSI Junior for Grades 1-3

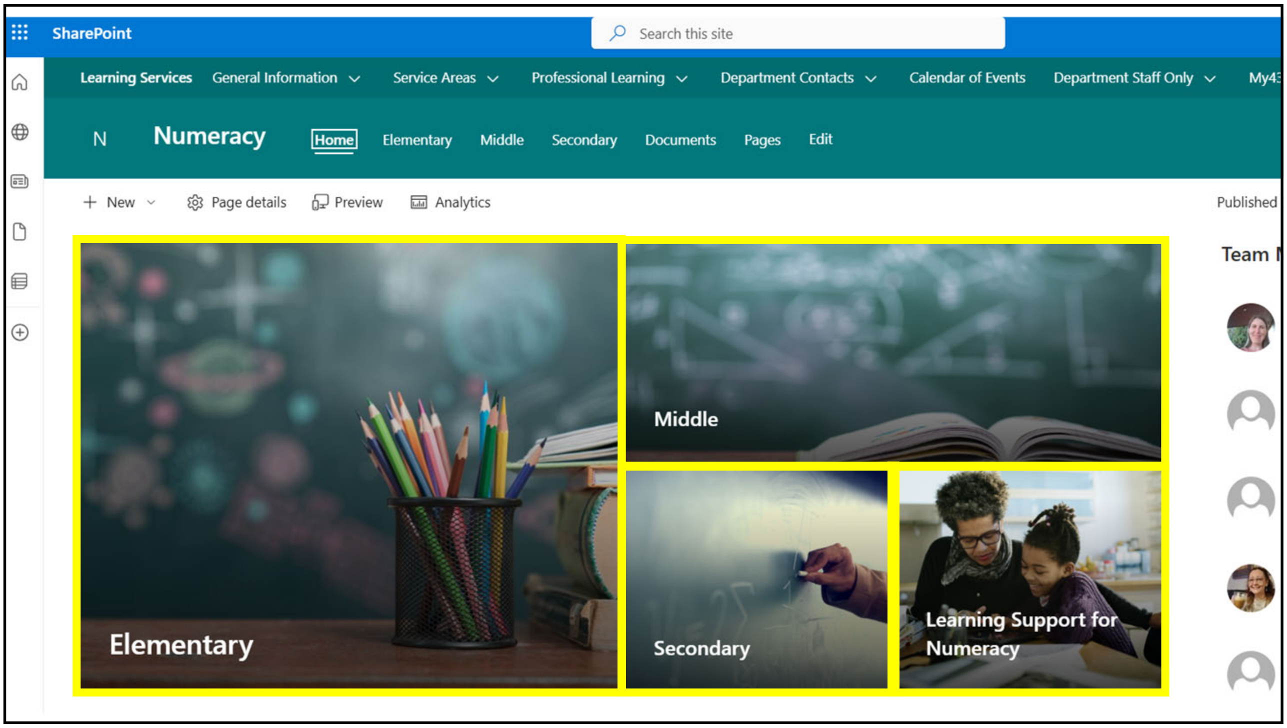


Standard FoNSI for Grades 4-12

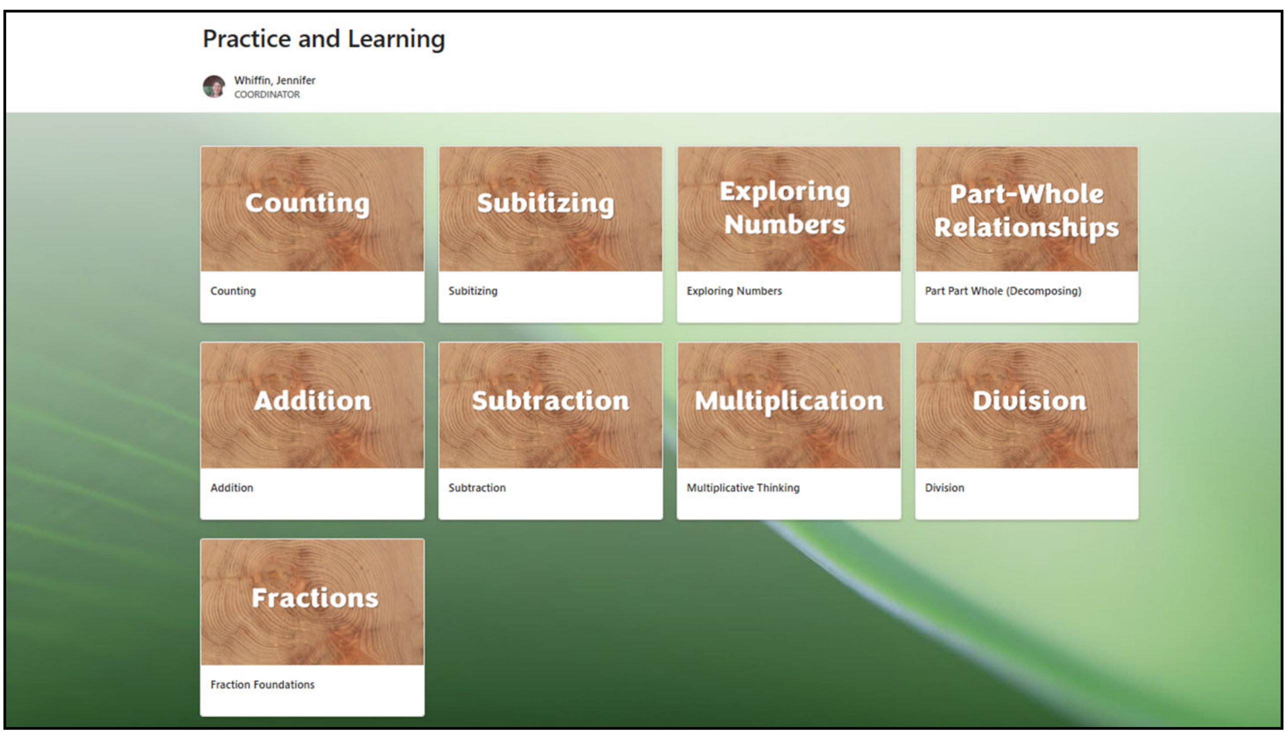


Foundational Numeracy Inventory

10


SharePoint
Search this site
Learning Services
General Information
Service Areas
Professional Learning
Department Contacts
Calendar of Events
Department Staff Only
N
Numeracy
Home
Elementary
Middle
Secondary
Documents
Pages
Edit
New
Page details
Preview
Analytics
Published
Elementary
Middle
Secondary
Learning Support for Numeracy

11


Practice and Learning
Whiffin, Jennifer
COORDINATOR
Counting
Counting
Subitizing
Subitizing
Exploring Numbers
Exploring Numbers
Part-Whole Relationships
Part Part Whole (Decomposing)
Addition
Addition
Subtraction
Subtraction
Multiplication
Multiplicative Thinking
Division
Division
Fractions
Fraction Foundations

12

Ongoing Professional Development

Early Learning

Mentoring

Live Games with STEAM

School-based PD

13

Two stories of our work with schools

14

Miller Park Elementary

Building foundational skills through teacher inquiry

15

What becomes possible when we prioritize **trust**, **collaboration**, and **deep understanding** in our approach to learning?

16

Our Journey with Miller Park Elementary

2023
Whole-School Assessment
What happens when we focus on collaboration in math instruction to honour student thinking?

2024
Early Interventions
Classroom routines including games

2025
Teacher Inquiry

17

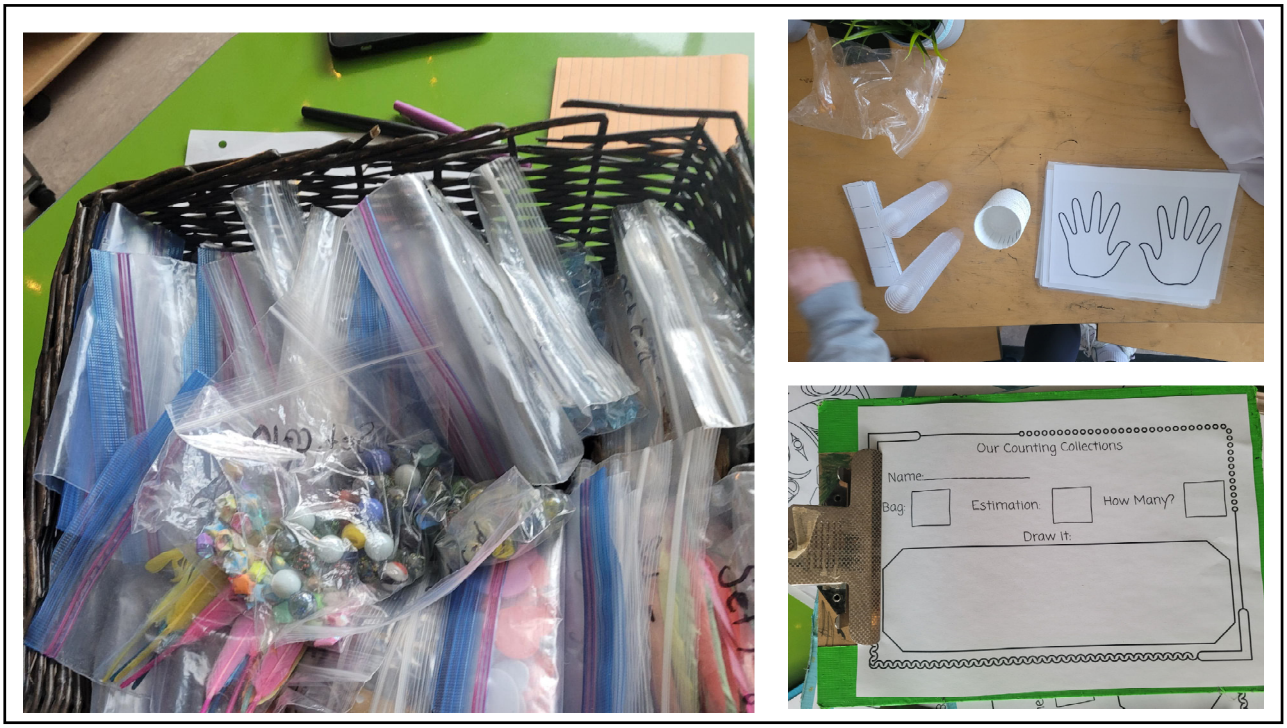
The Goal

How might I develop a math program that helps my students develop counting skills?

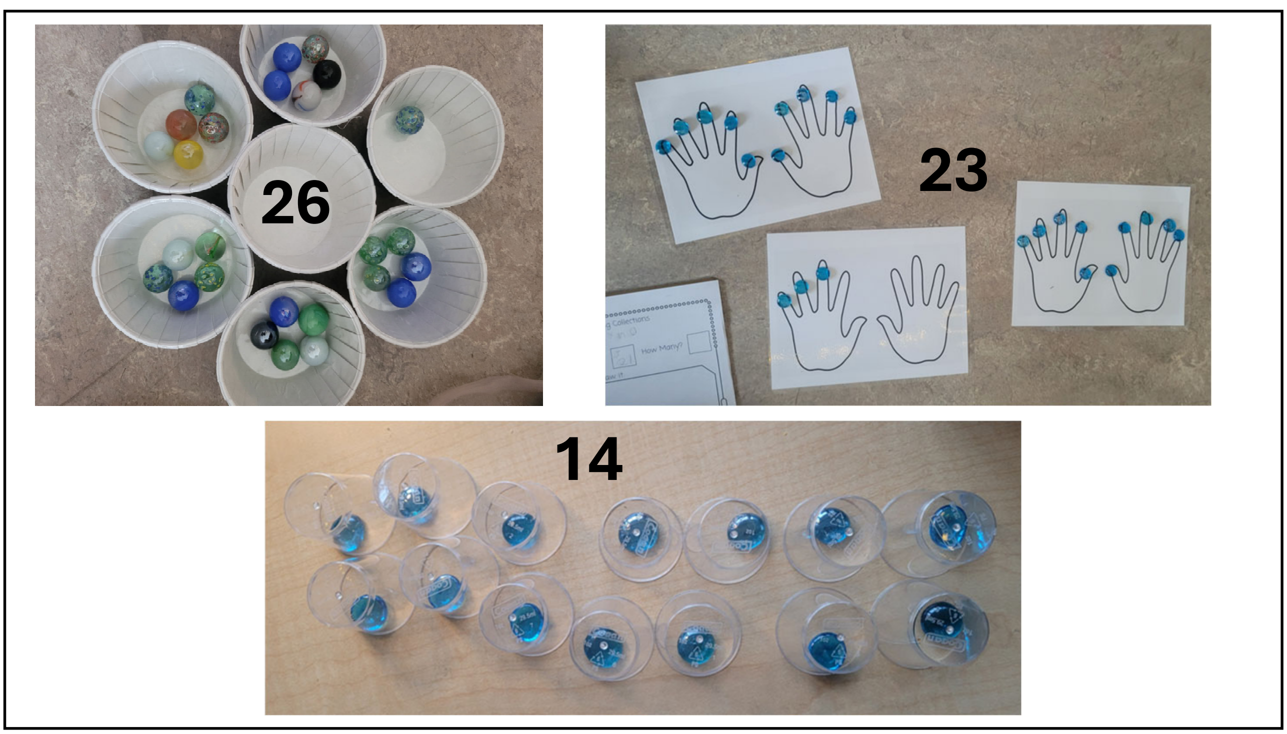
Ms. Baker

K-1

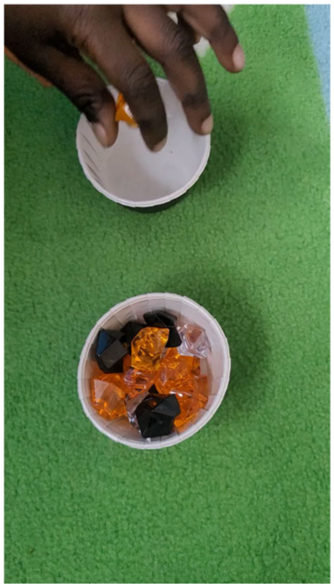
18


Our Counting Collections
Name:
Bag:
Estimation:
How Many?
Draw It:

19


26
23
14

20



Teacher Reflection

“When I invite students to use the counting tools more **flexibly,** it reminds them that counting is an action, not just a structure.”

21

22

I am really seeing growth in how teachers are developing **habits** of rich instructional routines. These practices feel more **deeply ingrained** now.

Our ongoing **collaboration** with the Numeracy Team has created opportunities for teachers to apply what they're learning, especially in the context of **real problem-solving**. Over time, this has strengthened both **confidence** and **consistency** in implementing rich routines.

Tanya Macdonald
Principal

23

SD43 Button Blanket Math Project

Terri Galligos
Laura Epp

24

What do you see?   What do you wonder?

25

26

HOW MANY BUTTONS?
How did you count them?

27

How many buttons? Estimate then count.

28

The total number of **buttons** on the blanket is

…

872

29

HOW can students count the buttons?
K-5 counting strategies

- ✓ One-to-one
- ✓ Subitizing
- ✓ Counting on
- ✓ Conservation of numbers
- ✓ Grouping
- ✓ Making tens

- ✓ Doubles
- ✓ Friendly numbers
- ✓ Place value decomposition
- ✓ Adding
- ✓ Adding in chunks

- ✓ Repeated addition
- ✓ Skip counting
- ✓ Compensation
- ✓ Basic multiplication
- ✓ Area multiplication
- ✓ Partial products
- ✓ Symmetry

30

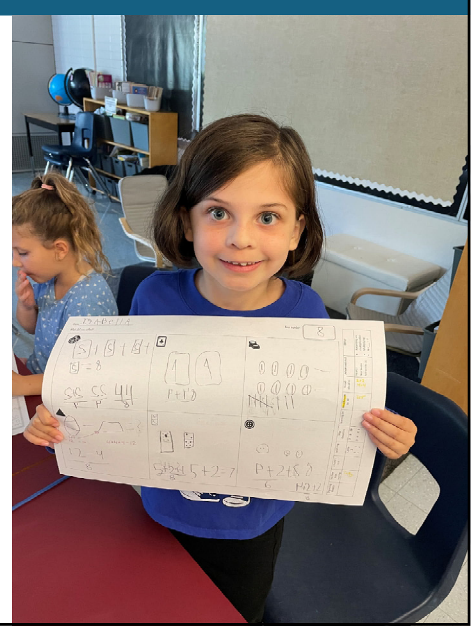
31

Next Steps

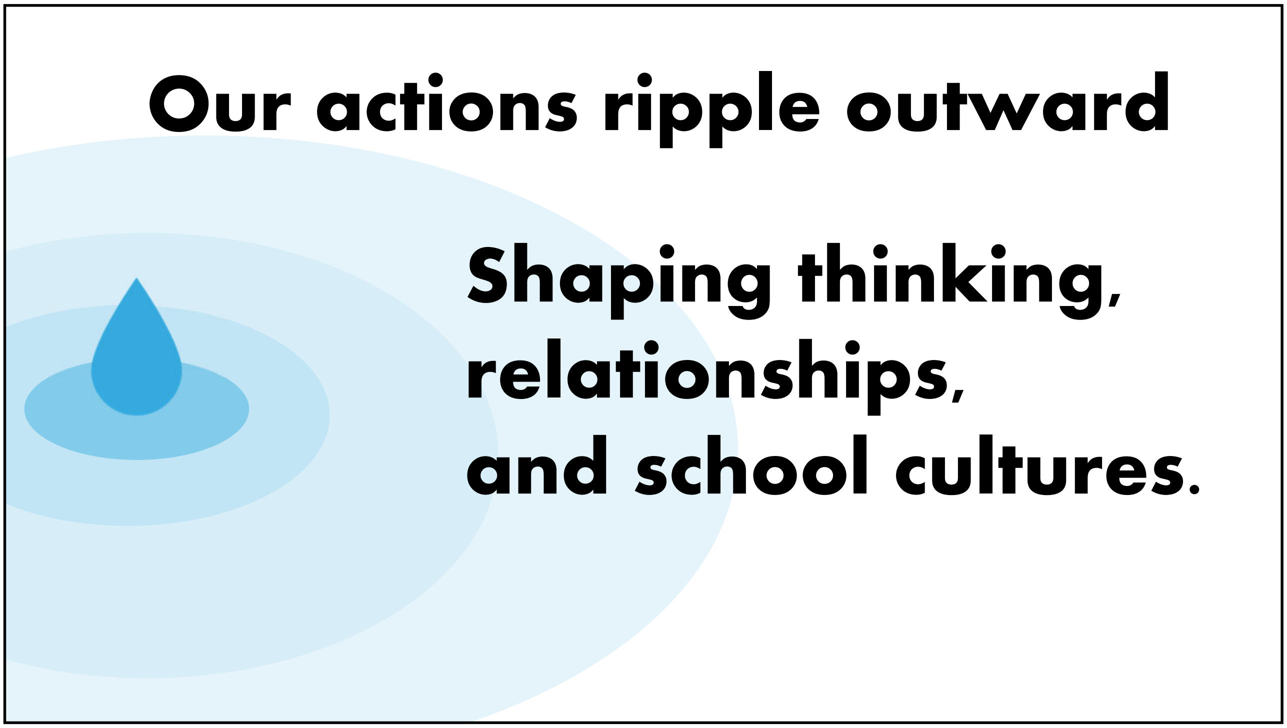
District-wide baseline data for K-5

Continued work to support teachers in:

- Learning to assess
- Making sense of assessment data
- Aligning instruction with insights gained from assessment
- Developing agency and curiosity



32


Our actions ripple outward
Shaping thinking,
relationships,
and school cultures.

33

SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Superintendent

MEMORANDUM

TO:	Nadine Tambellini, Superintendent
FROM:	Jeremy Clarke, Assistant Superintendent
DATE:	Tuesday, April 14, 2026
SUBJECT:	**Board/Authority Authorized (BAA) Course Approvals**
COPIED TO:	Board of Education District Leadership Team

Recommended Action: That the Board of Education approve two (2) Board/Authority Authorized Courses:

- Digital Technology Leadership 10
- Digital Technology Leadership 12

Background:
In 2025, the Board of Education approved Digital Technology 11, a Board/ Authority Authorized course developed by teachers Elizabeth Kim and Luke Modder at Heritage Woods Secondary School.

Following the successful implementation of Digital Technology Leadership 11 and increased student interest, Ms. Kim and Mr. Modder are seeking approval to expand the program to include credit offerings at the Grade 10 and Grade 12 levels. The addition of these courses will allow students to engage in a progressive leadership pathway focused on digital technologies across their secondary school experience.
The proposed courses have been developed in alignment with Ministry of Education requirements for BAA courses, and reflect district priorities related to innovation, student leadership, and the responsible use of digital technologies.

The BAA courses will be presented by Glen Conley, District Principal of School Services and Special Projects, and teachers Elizabeth Kim and Luke Modder.

Board/Authority Authorized Course: Digital Technology Leadership 10

We respectfully acknowledge that Heritage Woods Secondary is located on the traditional, ancestral, and unceded territory of the Kwikwetlem First Nation and other Coast Salish Peoples.

School District/Independent School Authority Name: **Coquitlam School District**	**School District/Independent School Authority Number (e.g., SD43, Authority #432):** SD43
Developed by: Elizabeth Kim, Luke Modder	**Date Developed:** November 24, 2025
School Name: Heritage Woods Secondary	**Principal's Name:** Cheryl Woods
Superintendent Approval Date (for School Districts only): April 14, 2026	**Superintendent Signature (for School Districts only):**
Board/Authority Approval Date: April 14, 2026	**Board/Authority Chair Signature:**
Course Name: Digital Technology Leadership	**Grade Level of Course and Course Code (To Be Added by Learning Services):** Grade: 10 Course: YCPA-OB
Number of Course Credits: 4	**Number of Hours of Instruction:** 120

Board/Authority Prerequisite(s): COL Digital Learning 10 (typically completed in Grade 9)

Special Training, Facilities or Equipment Required: No special training required, however, students should be interested in Educational technology, work well in teams, and have a strong work ethic. Basic skills in Office 365 tools and WordPress blogging is strongly recommended.

Course Synopsis:

- **Goals and Rationale:**

Digital Technology Leadership 10 introduces students to the foundations of personal leadership within the context of technology. Students will explore their own leadership styles, set personal goals, and develop essential digital citizenship skills. This course emphasizes self-discovery, ethical technology use, and building confidence as emerging leaders. Students will learn to manage their digital footprint responsibly, communicate effectively online, and begin contributing to their school community through small-scale projects. Tech leaders assist students and staff with any technology-related activities, with an emphasis on helping grade 9 students enrolled in the COL Digital Learning 10 course. **There are three major layers to this course that develop at grades 10, 11, and 12 levels respectively: 1) personal leadership and self-discovery, 2) service to the school community and continuous development of leadership philosophy, and 3) mentorship and greater community leadership capacity.** The course requires Tech Leadership teacher recommendation and 73% or higher in Digital Learning 10. An application and interview process is recommended as well.

With the growth in use of technology in classrooms, it is important to have student leaders to lead by example what “good” use of technology is. This course provides an environment for students to extend their learning on digital citizenship, footprint, literacy, communication, privacy, and balance and share this knowledge with the community in creative ways. The primary goal of this course is to develop students' personal leadership skills within the context of technology. **By the end of the course, students will be able to engage in self-reflection to develop a leadership philosophy, engage in continuous learning practices for self-discovery, and teach others about educational technology.** The rationale behind this course is to prepare students for leadership roles in the rapidly evolving tech industry. This course aims to foster critical thinking, enhance problem-solving abilities, and promote a deeper understanding of leadership principles and practices. Through a combination of lectures, teaching opportunities, mentorship and projects, students will gain practical experience and be equipped to tackle real-world challenges in tech leadership. Students in this course will gain a variety of skills in both areas of leadership and technology.

- **Indigenous Worldviews and Perspectives:**

As we respectfully acknowledge that Heritage Woods Secondary is located on the traditional, ancestral, and unceded territory of the Kwikwetlem First Nation and other Coast Salish Peoples, this course integrates Aboriginal worldviews and perspectives to provide a holistic understanding of leadership in technology. Emphasizing community involvement, students will engage with adults, peers, and leaders in the community, fostering a sense of connectedness and reciprocal relationships. The course highlights the importance of identity, encouraging students to explore their own identities and understand generational roles and responsibilities.

Experiential learning is a key component, with students gaining hands-on experience and reflecting on the consequences of their actions. Indigenous knowledge, embedded in memory, history, and story, will be appreciated, and students will learn that some knowledge is sacred and shared only with permission. This approach promotes cultural awareness, respect, and reconciliation, creating a more inclusive learning environment.

COURSE NAME: Digital Technology Leadership

GRADE: 10

BIG IDEAS

Leadership begins with **self-awareness** and **personal responsibility**.	Engage in **self-reflection** to understand core values, beliefs and motivations to **develop an authentic leadership philosophy**.	**Personal** and social considerations impact leadership decision-making in the digital age.	Foster Indigenous models of education that value **self-discovery** and continuous learning.	Within a sustainable Indigenous model, **teaching** develops the next generation of leaders in digital learning.

LEARNING STANDARDS

Curricular Competencies	Content
Students are expected to do the following: **Digital Citizenship:** • *Include Territory Acknowledgement to course blogs, presentations, and/ or digital portfolios.* • Manage digital footprint responsibly and understand its long-term impact. • Analyze the ethical use of technology, including respecting intellectual property and avoiding plagiarism. • Apply strategies to protect personal information online. • Recognize common online risks (phishing, scams) and practice safe behaviors. • Demonstrate respectful communication and etiquette in digital spaces. • Reflect on how online actions affect self, family, and community.	*Students are expected to know the following:* • Fundamentals of leadership in a digital context • Characteristics, qualities, and behaviors of effective leaders • Leadership theories and styles • Definition and role of followership in developing leadership capacity • Methods to develop personal leadership capacity • Strategies for supporting others in their leadership development • Strategies for enhancing communication in leadership contexts • Techniques for improving collaboration skills • Relationships between risk-taking, responsibility, integrity, and decision-making • Concepts of tolerance and diversity within leadership • Ethics, values, and morals in leadership

• *Reflect on the connection between building positive relationships with the online community, which ultimately supports the well- being of self, the family, the community, the land, the spirits, and the ancestors via explorations of Truth and Reconciliation and our local Nations (FPPL)* **Personal Leadership:** • Identify personal strengths, values, and motivations through self-assessment and feedback. • Understand that learning is holistic, reflexive, reflective, experiential, and relational that takes patience and time (FPPL)- learning builds upon itself and follows a cycle of reflection and refinement. • Engage in deep self-reflection to identify core values, beliefs, and motivations, and understand their influence on leadership style. • Consider reciprocal nature of learning to identify strengths of individuals working together, supporting independence and self-advocacy. • Set short- and long-term personal goals and create actionable plans. • Practice resilience and adaptability when facing challenges. • Apply decision-making skills considering personal and social factors. • Engage in reflective practices to refine leadership identity. **Class Community Connections:** • *Encourage students to include Territory Acknowledgements in their Edublogs, presentations, projects and/or digital campaigns.* • Collaborate effectively in small teams to support peers with technology.	• Importance of volunteerism in fostering a positive school and community culture • Digital and analog strategies for promoting events and creating presentations • Behavioral expectations of a volunteer • Impact of personal, social, ethical, and cultural considerations on leadership decision-making • Role of self-reflection in understanding personal core values, beliefs, and motivations • *Know how creative design involves the exploration of one's identity (FPPL)* • *Understand self-efficacy through exploration of one's identity over time and with patience.* • *Connect oral storytelling with the First People Principle - learning is embedded in memory, history and story. Meaningfully connect with first person accounts such as Phyllis Webstad, Kwikwetlem Nation language website, Story of Kwikwetlem Nation, etc.* • Best practices for mentoring and teaching to develop a positive learning environment • *Define the 4 Rs in context of teaching and mentorship: respect, relevance, reciprocity, and responsibility (FPPL)* • Building and maintaining professional relationships for personal and career development • *Know how to support the wellbeing of oneself through community from collaboration skills and group dynamics (FPPL)* • Digital citizenship and responsible online behavior • *Awareness of the connection between building positive relationships and the FPPL involves recognizing the consequences of one's actions* • Cybersecurity basics and protecting personal information online

- Demonstrate cultural awareness and respect for diverse perspectives. - Collaborate effectively in diverse teams within the school - Communicate with intention, applying the *oral storytelling tradition* - Understand that stories and experiences can change and develop over time - Demonstrate cultural competence by appreciating and respecting diverse perspectives, promoting inclusivity and understanding. - Establish professional relationships that support personal and professional development **Applications of Leadership: Planning and Teaching:** *Identify the "teacher" as being the knowledge holder, rather than a position or title* - Create and present a personal leadership portfolio. - Assist peers with basic technology tasks and digital tools. - Communicate effectively, both in writing and verbally, to diverse learning audiences, including public speaking and presentation skills. - Plan, execute, and evaluate small projects or initiatives *Engage in community involvement and interact with educators to connect with the FPPL 'Learning involves generational roles and responsibilities'*	*Using Interactive teaching and learning methodology and pedagogy of the digital media and mediums with FPPL: 'Learning is holistic, reflexive, reflective, experiential and relational' giving* a *sense of place in the world through community and allowing students connect in their sense of self* - Utilizing digital tools for effective leadership and collaboration - Analyzing the impact of social media on leadership and public perception - Developing digital literacy skills to evaluate online information critically - Teaching Strategies, Lesson Planning, Support roles in education

Big Ideas – Elaborations

Self-Awareness and Personal Responsibility - Leadership begins with understanding oneself. Students will explore their values, beliefs, and motivations to develop a sense of identity and responsibility. By recognizing how personal choices impact others, students learn that leadership is rooted in accountability and ethical behavior.

Self-Reflection - *Learning is holistic, reflexive, and relational (FPPL).* Students will engage in ongoing reflection to evaluate their progress toward personal goals, identify areas for growth, and adapt strategies. Reflection fosters resilience and helps students view challenges as opportunities for learning.

Personal Leadership - Students will learn that leadership is not a title but a practice of influence and service. Through goal-setting and decision-making exercises, they will develop confidence in guiding themselves and supporting peers. Emphasis is placed on integrity, empathy, and inclusivity as core leadership traits.

Self-Discovery - This course encourages students to explore their identity and leadership style through experiential activities. By connecting personal experiences to leadership principles, students gain clarity on their strengths and aspirations. Self-discovery builds authenticity, which is essential for trust and credibility.

Teaching – Even at an introductory level, leadership involves sharing knowledge. Students will practice teaching peers basic digital skills and model responsible technology use. This reciprocal learning process reinforces the idea that leadership includes helping others succeed, fostering a collaborative and supportive environment. *Additionally, teaching develops the next generation of leaders and communal leadership capacity within a sustainable Indigenous model for digital learning.*

Curricular Competencies – Elaborations

Digital Citizenship

In Digital Citizenship, students will understand the importance of managing their digital footprint responsibly and the long-term impact of their online activities. They will learn about the ethical use of technology, including respecting intellectual property and avoiding plagiarism. Students will develop basic skills to protect personal information online, recognize common phishing attempts, and understand the importance of strong passwords. *Additionally, students will explore the connection between building positive relationships with the online community and supporting the well-being of self and others, including explorations of Truth and Reconciliation and local Nations (FPPL).*

Personal Leadership
In Personal Leadership, students will begin to identify and develop their own leadership style through self-assessment and feedback. They will engage in self-reflection to identify core values, beliefs, and motivations, and understand their influence on leadership style. Students will set and pursue personal and professional goals, create actionable plans, and track progress. *They will understand that learning is holistic, reflexive, reflective, experiential, and relational, requiring patience and time (FPPL).* This section emphasizes the importance of ethical self-reflection, confidentiality, and professionalism in teaching and learning, identifying and analyzing personality traits and skills, and applying this knowledge to a career in education.

Digital Learning Community (DLC) Connections
Students will participate in small teams to support peers with technology, fostering a sense of responsibility and connection to the DLC. They will collaborate effectively in diverse teams within the DLC. *Communication with intention, applying the oral storytelling tradition, will be emphasized.* They will establish and maintain professional relationships that support personal and professional development, including networking with DLC members and teachers.

Applications of Leadership: Planning and Teaching
Students will design and present a personal leadership portfolio using digital tools such as Canva or Edublogs. They will assist peers with basic technology tasks and model responsible digital behavior. Students will also plan and execute a small-scale initiative, such as a digital citizenship campaign, applying skills in organization, communication, and evaluation. These activities will highlight the FPPL principle that learning involves generational roles and responsibilities.

Content – Elaborations

Leadership Development: Understanding various leadership theories and styles enhances the capacity to lead effectively. Followership plays a crucial role in developing leadership skills, and basic methods can further personal leadership capacity. Supporting others in their leadership journey is essential for collective growth, and strategies for enhancing communication and collaboration are vital.

Communication and Collaboration: Enhancing communication and collaboration skills is vital for leadership success, and understanding the interplay between risk-taking, responsibility, integrity, and decision-making is key. Cooperative learning and instructional practices, including Indigenous pedagogical practices and protocols, are essential for effective leadership.

Community and Service: Fosters a positive DLC culture, and understanding behavioral expectations is crucial for success. Fostering a culture of service and building professional relationships supports personal and social development, while collaboration skills enhance digital community well-being.

Content – Elaborations

Digital Leadership and Citizenship: Promoting events and presentations require both digital and analog strategies, and responsible online behavior is a cornerstone of digital citizenship. Protecting personal information online is essential, and utilizing digital tools enhances leadership and collaboration. Social media's impact on leadership and public perception is significant, and developing digital literacy skills is crucial.

Teaching: Effective teaching strategies and lesson planning, including backwards design and inclusive education models, are fundamental. *Best practices in mentoring create positive learning environments, and the 4 Rs—respect, relevance, reciprocity, and responsibility—are key in teaching and mentorship.*

Recommended Instructional Components:

- Direct instruction
- Indirect instruction
- Group work and brainstorming
- Student demonstrations and presentations
- Modeling
- Demonstrations
- Experiential learning
- Observations
- Field trips
- Interviews
- Creative projects
- Partnerships with local elementary/middle schools

Recommended Assessment Components (Ensure alignment with the Principles of Quality Assessment):

- Inquiry Based projects
- Performance assessments
- Self-assessments
- Peer assessments

- Oral presentations
- Field performance assessments
- Interview assessments
- Quizzes and exams

Learning Resources:

- Office 365 tools
- Edublogs
- Canva for Education
- First Peoples Principles of Learning
- Current articles
- Video
- Web-based Indigenous resources
- https://www.orangeshirtday.org/
- https://newsinteractives.cbc.ca/longform-single/beyond-94?&cta=2
- https://www2.gov.bc.ca/gov/content/governments/indigenous-people/national-day-for-truth-and-reconciliation#in-bc
- https://www2.gov.bc.ca/assets/gov/british-columbians-our-governments/indigenous-people/aboriginal-peoples-documents/calls_to_action_english2.pdf
- https://www.kwikwetlem.com/our-people.htm
- https://www.youtube.com/watch?v=EanZG7DGVTo
- Citation guides
- Grade 11/12 Online Safety Digital Lesson: https://protectchildren.ca/en/order/product/325:en/
- Common Sense Media
- Our Space: Being a Responsible Citizen of the Digital World
- iKeepSafe
- Media Smarts
- Netsafe: my LPG
- Cable in the Classroom
- Digital Citizenship: Using Technology Appropriately
- DIGIZEN Website
- Netsmartz
- Digital Community, Digital Citizen
- Physical resources: projectors, PC laptops, and white boards

Board/Authority Authorized Course: Digital Technology Leadership 12

We respectfully acknowledge that Heritage Woods Secondary is located on the traditional, ancestral, and unceded territory of the Kwikwetlem First Nation and other Coast Salish Peoples.

School District/Independent School Authority Name: **Coquitlam School District**	**School District/Independent School Authority Number (e.g., SD43, Authority #432):** SD43
Developed by: Elizabeth Kim, Luke Modder	**Date Developed:** November 24, 2025
School Name: Heritage Woods Secondary	**Principal's Name:** Cheryl Woods
Superintendent Approval Date (for School Districts only): April 14, 2026	**Superintendent Signature (for School Districts only):**
Board/Authority Approval Date: April 14, 2026	**Board/Authority Chair Signature:**
Course Name: Digital Technology Leadership	**Grade Level of Course and Course Code (To Be Added by Learning Services):** Grade 12 Course Code: YCPA-2B
Number of Course Credits: 4	**Number of Hours of Instruction:** 120

Board/Authority Prerequisite(s): COL Digital Learning 10 (typically completed in Grade 9); Digital Leadership Technology 10 or 11

Special Training, Facilities or Equipment Required: No special training required, however, students should be interested in educational technology, work well in teams, and have a strong work ethic. Basic skills in Office 365 tools and WordPress blogging is strongly recommended.
This course builds heavily on skills and learning from Digital Technology Leadership 10 and 11 and students are recommended successfully complete at least one of those courses before enrolling in this course.

Course Synopsis:

- **Goals and Rationale:**

Digital Technology Leadership 12 focuses on advanced leadership development through mentorship and community engagement. Students will take on leadership roles that extend beyond the school, designing and implementing technology-based initiatives that benefit the wider community. This course emphasizes ethical decision-making, cultural competence, and sustainability in technology leadership. Students will mentor younger peers and collaborate with community organizations. Tech leaders assist students and staff with any technology-related activities, with an emphasis on helping grade 9 students enrolled in the COL Digital Learning 10 course. This course requires students to build a leadership philosophy influenced by the school community and educational technology. **There are three major layers to this course that develop at grades 10, 11, and 12 levels respectively: 1) personal leadership and self-discovery, 2) service to the school community and continuous development of leadership philosophy, and 3) mentorship and greater community leadership capacity.** The course requires Tech Leadership teacher recommendation and previous experience in Digital Technology Leadership 10 or 11. An application and interview process is recommended as well.

With the growth in use of technology in classrooms, it is important to have student leaders to lead by example what “good” use of technology is. This course provides an environment for students to extend their learning on digital citizenship, footprint, literacy, communication, privacy, and balance and share this knowledge with the community in creative ways. The primary goal of this course is to develop students' leadership skills within the context of technology. **By the end of the course, students will have practiced and developed skills in leading and mentoring teams, managing projects, and driving innovation in tech environments and the greater community.** The rationale behind this course is to prepare students for leadership roles in the rapidly evolving tech industry. This course aims to foster critical thinking, enhance problem-solving abilities, and promote a deeper understanding of leadership principles and practices. Through a combination of lectures, teaching opportunities, mentorship and projects, students will gain practical experience and be equipped to tackle real-world challenges in tech leadership. Students in this course will gain a variety of skills in both areas of leadership and technology.

- **Indigenous Worldviews and Perspectives:**

As we respectfully acknowledge that Heritage Woods Secondary is located on the traditional, ancestral, and unceded territory of the Kwikwetlem First Nation and other Coast Salish Peoples, this course integrates Aboriginal worldviews and perspectives by emphasizing generational roles and responsibilities, reciprocity, and community service. Students will engage in experiential learning through mentorship and outreach projects, reflecting on the interconnectedness of self, community, and land. Indigenous perspectives on leadership—rooted in respect, sustainability, and storytelling—will inform students’ approach to teaching and guiding others.

Experiential learning is a key component, with students gaining hands-on experience and reflecting on the consequences of their actions. Indigenous knowledge, embedded in memory, history, and story, will be appreciated, and students will learn that some knowledge is sacred and shared only with permission. This approach promotes cultural awareness, respect, and reconciliation, creating a more inclusive learning environment.

COURSE NAME: Digital Technology Leadership GRADE: 12

BIG IDEAS

Leadership involves **guiding** others and **creating positive changes** in the community.	Understand how core values, beliefs and motivations develop and **transform pedagogical practices**.	Foster Indigenous models of education that value sustainability and service to one's school and **greater community** in the foreground.	**Continuous learning** ensures adaptability to stay current with technology industry trends, advancements and best practices.	Within a sustainable Indigenous model, **mentoring** and teaching develop the next generation of leaders and **community leadership capacity** in digital learning.

LEARNING STANDARDS

Curricular Competencies	Content
Students are expected to do the following: **Digital Citizenship:** • *Utilize personalized Territory Acknowledgement to course blogs, presentations, and/ or digital portfolios.* • Evaluate various long-term impact (e.g. environmental, social) of online activities and manage digital footprint responsibly. • Analyze ethical use of technology, including respecting intellectual property and avoiding plagiarism. • Develop advanced skills to protect personal information online, recognize sophisticated phishing attempts, and understand the importance of multi-factor authentication.	*Students are expected to know the following:* • Advanced leadership strategies for mentorship and outreach. • Characteristics, qualities, and behaviors of effective leaders • Leadership theories and styles • Strategies for supporting others in their leadership development • Strategies for enhancing communication in leadership contexts • Techniques for improving collaboration skills • Relationships between risk-taking, responsibility, integrity, and decision-making • Concepts of tolerance and diversity within leadership • Ethics, values, and morals in leadership • Modeling volunteerism in fostering a positive school and community culture

• Critically assess online information to discern credible sources and understand the influence of digital media on public opinion. • *Reflect on the connection between building positive relationships with the online community, which ultimately supports the well- being of self, the family, the community, the land, the spirits, and the ancestors via explorations of Truth and Reconciliation and our local Nations (FPPL)* **Advanced Leadership Philosophy:** • *Create and refine personalized Territory Acknowledgements* • Refine leadership style through feedback and mentorship experiences. • *Understand that learning is holistic, reflexive, reflective, experiential, and relational that takes patience and time (FPPL)- learning builds upon itself and follows a cycle of reflection and refinement.* • Engage in deeper self-reflection to critically assess core values, beliefs, and motivations, and understand their influence on leadership style. • *Consider reciprocal nature of learning to identify and promote strengths of individuals working together, supporting independence and self-advocacy.* • Set and pursue ambitious personal and professional goals, create detailed actionable plans, and track progress. • Apply advanced decision-making skills by considering complex personal, social, and cultural factors to make informed and ethical decisions. • Adapt to challenges with greater resilience, viewing them as opportunities for significant learning and growth. • Demonstrate resilience and adaptability in challenging leadership scenarios.	• Impact of personal, social, ethical, and cultural considerations on leadership decision-making • *Know how creative design involves the exploration of one's identity (FPPL)* • *Understand self-efficacy through exploration of one's identity over time and with patience* • Methods for fostering a culture of service and making a positive impact in the community • *Connect oral storytelling with the First People Principle - learning is embedded in memory, history and story. Meaningfully connect with first person accounts such as Phyllis Webstad, Kwikwetlem Nation language website, Story of Kwikwetlem Nation, etc.* • Strategies for continuous learning and adaptability in staying current with technology industry trends • Best practices for mentoring and teaching to develop a positive learning environment • *Define the 4 Rs in context of teaching and mentorship: respect, relevance, reciprocity, and responsibility (FPPL)* • Building and maintaining professional relationships for personal and career development • *Know how to support the wellbeing of oneself through community from collaboration skills and group dynamics (FPPL)* • Project management principles for planning, executing, and evaluating initiatives • *Awareness of the connection between building positive relationships and the FPPL involves recognizing the consequences of one's actions* • *Using Interactive teaching and learning methodology and pedagogy of the digital media and mediums with FPPL: 'Learning is holistic, reflexive, reflective, experiential and relational' giving a sense of place in the world through community and allowing students connect in their sense of self* • Utilizing digital tools for effective leadership and collaboration • Analyzing the impact of social media on leadership and public perception

Community Outreach: • *Create and encourage community members to include personalized Territory Acknowledgements in their edublogs, presentations, projects and/or digital campaigns.* • Design and implement technology-based projects that address real community needs. • Build partnerships with local organizations and schools to expand leadership impact. • Participate in more complex service opportunities or projects to foster a deeper sense of responsibility and connection to the school and broader community • Collaborate effectively in diverse teams, both within the school and in the broader community • Communicate with intention, applying the *oral storytelling tradition* • *Understand that stories and experiences can change and develop over time* • Demonstrate advanced cultural competence by appreciating and respecting diverse perspectives, promoting inclusivity and understanding. • Establish and maintain professional relationships that support personal and professional development. **Applications of Leadership - Mentorship:** • *Identify the "teacher" as being the knowledge holder, rather than a position or title* • Mentor younger students and peers, providing guidance and modeling ethical leadership. • Deliver workshops and presentations for community. • Design and implement more complex educational programs or initiatives that address community needs and promote positive change.	• Developing digital literacy skills to evaluate online information critically • Teaching Strategies, Lesson Planning, Support roles in education

• Communicate effectively, both in writing and verbally, to diverse learning audiences, including public speaking and presentation skills. • Utilize advanced project management principles, including planning, execution, and evaluation, to successfully lead initiatives. • *The community involvement along with the interaction with teachers connects with the FPPL 'Learning involves generational roles and responsibilities'*	

Big Ideas – Elaborations

Guiding Others and Creating Positive Changes - Leadership extends beyond personal growth to influencing and empowering others. Students will learn that guiding others requires empathy, integrity, and a commitment to service. Through mentorship and outreach projects, they will experience how leadership can create meaningful changes in both school and community contexts. This approach emphasizes collaboration, accountability, and the ability to inspire others toward shared goals.

Transform Pedagogical Practices - Students will explore how their evolving values and beliefs shape their approach to teaching and mentoring. Reflection activities will help them connect personal philosophies to leadership practices, ensuring authenticity and ethical decision-making. By understanding this transformation, students will learn to adapt their leadership style to diverse learning environments and cultural contexts, fostering inclusivity and respect.

Service and Community - Students will integrate Indigenous perspectives into leadership practices by emphasizing sustainability, reciprocity, and community service. They will engage with FPPL principles through experiential learning, oral storytelling, and place-based projects. This approach encourages students to view leadership as a responsibility to care for the land, people, and future generations, promoting ethical and sustainable technology use.

Continuous Learning and Adapting - Students will cultivate a mindset of lifelong learning to remain agile in a rapidly evolving digital landscape. They will research emerging technologies, analyze industry trends, and apply best practices in project design and implementation. This adaptability ensures that students can lead effectively in diverse contexts and prepare for future roles in technology-driven environments.

Mentorship and Teaching – Encourage older students or leaders to help younger ones by sharing what they know. By teaching and guiding others, leaders can help build confidence and skills in their peers. This approach not only strengthens friendships but also creates a positive and supportive learning environment where everyone can succeed and grow together. Additionally, mentoring and teaching develop the next generation of leaders and communal leadership capacity within a sustainable Indigenous model for digital learning.

Curricular Competencies – Elaborations

Digital Citizenship
In Digital Citizenship, students will critically evaluate the long-term societal impacts of their online activities and develop strategies to manage their digital footprint with a focus on professional and academic contexts. They will delve deeper into the ethical use of technology, including advanced topics such as digital rights management and the implications of artificial intelligence on privacy. Students will enhance their skills in cybersecurity, learning to implement and advocate for robust security measures like encryption and biometric authentication. They will engage in sophisticated analysis of online information, using advanced tools to verify sources and understand the nuanced influence of digital media on public opinion and policy. *Additionally, students will explore the intersection of digital citizenship and global issues, reflecting on how their online behavior can support global initiatives and contribute to social justice, including Truth and Reconciliation efforts and the perspectives of local Nations (FPPL).* This section will also involve a comparative study of educational philosophies, analyzing how cultural values shape educational models and evaluating the contributions of contemporary and historical educational theorists.

Advanced Leadership Philosophy
Students will refine their leadership style through mentorship experiences and constructive feedback from peers and instructors. They will engage in deep reflection to assess evolving values, beliefs, and motivations, understanding how these influence leadership decisions. Goal-setting activities will involve creating ambitious personal and professional objectives supported by detailed action plans and progress tracking using digital tools. Students will apply complex decision-making skills in scenarios that require consideration of ethical, cultural, and social factors, demonstrating resilience and adaptability when faced with challenges.

Community Outreach
Students will design and implement technology-based projects that address authentic community needs, collaborating with local organizations and schools to maximize impact. They will mentor younger students and peers, providing guidance and modeling ethical leadership practices. Communication strategies will include public speaking, digital media production, and inclusive language to engage diverse audiences effectively. *Students will practice intentional communication, incorporating advanced oral storytelling techniques and digital communication tools.* They will demonstrate high levels of cultural competence, promoting inclusivity and understanding through their actions and interactions. Students will establish and maintain professional networks, leveraging these relationships for personal and professional development. This section will also involve a critical examination of inclusive education, exploring the challenges and opportunities within educational settings and developing advanced strategies to support students with diverse needs.

Applications of Leadership: Mentorship
Students will lead large-scale initiatives that promote digital literacy and citizenship, applying advanced project management principles for planning, execution, and evaluation. They will deliver workshops and presentations for community, using digital tools to enhance engagement and accessibility. These experiences will prepare students to lead ethically and effectively in complex, real-world contexts. *They will mentor and coach peers and younger students as the knowledge holders, providing advanced guidance and support.* Students will develop and refine their communication skills,

mastering public speaking and presentation techniques for diverse audiences. This section will also cover advanced classroom practices, identifying and implementing effective teaching strategies and classroom management techniques. Students will critically evaluate the effectiveness of their lessons and modify their approaches to meet the diverse needs of their students.

Content – Elaborations

Advanced Leadership Philosophy: Students will engage in reflective journaling and feedback cycles to refine their leadership style. They will study advanced leadership theories and apply them in real-world contexts, focusing on authenticity and ethical decision-making. Activities will include creating detailed action plans and monitoring progress using digital tools.

Communication and Collaboration: Students will enhance communication and collaboration skills by exploring the complex interplay between risk-taking, responsibility, integrity, and decision-making in leadership roles. They will practice inclusive leadership strategies that embrace diversity and tolerance, applying ethical principles guided by values and morals. *Cooperative learning will be integrated with advanced Indigenous pedagogical practices and protocols, ensuring that leadership approaches respect cultural traditions and promote equity.*

Community and Service: Students will foster a culture of service through advanced volunteerism and outreach initiatives that extend beyond the school to the broader community. They will learn to build and maintain professional relationships that support personal and social development, applying collaboration skills to benefit community well-being. Place-based learning will be incorporated into projects, and students will use formative and summative assessments to evaluate the impact of their initiatives, reinforcing accountability and continuous improvement.

Digital Leadership and Citizenship: Students will analyze complex ethical dilemmas in technology leadership, including issues related to AI bias, data privacy, and intellectual property. They will practice advanced cybersecurity measures through simulations and apply strategies for safeguarding digital environments. Students will critically evaluate digital content for credibility and bias, examining how media influences public opinion and leadership decisions. *Reflection activities will connect these practices to FPPL principles, emphasizing respect, responsibility, and the interconnectedness of digital and community well-being.*

Mentorship: Students will develop and implement effective teaching and mentoring strategies using advanced techniques such as backwards design and inclusive education models. They will apply best practices in mentorship to create positive and equitable learning environments, guided by the 4 Rs—Respect, Relevance, Reciprocity, and Responsibility. Advanced project management principles will be used to plan, execute, and evaluate mentorship initiatives. Self-reflection will help students understand how personal values and motivations influence their approach to teaching and leadership, reinforcing authenticity and ethical practice.

Recommended Instructional Components:

- Direct instruction
- Indirect instruction
- Group work and brainstorming
- Student demonstrations and presentations
- Modeling
- Demonstrations
- Experiential learning
- Observations
- Field trips
- Interviews
- Creative projects
- Partnerships with local elementary/middle schools

Recommended Assessment Components (Ensure alignment with the Principles of Quality Assessment):

- Inquiry Based projects
- Performance assessments
- Self-assessments
- Peer assessments
- Oral presentations
- Field performance assessments
- Interview assessments
- Quizzes and exams

Learning Resources:

- Office 365 tools
- Edublogs
- Canva for Education
- First Peoples Principles of Learning
- Current articles
- Video
- Web-based Indigenous resources
- https://www.orangeshirtday.org/
- https://newsinteractives.cbc.ca/longform-single/beyond-94?&cta=2

- https://www2.gov.bc.ca/gov/content/governments/indigenous-people/national-day-for-truth-and-reconciliation#in-bc
- https://www2.gov.bc.ca/assets/gov/british-columbians-our-governments/indigenous-people/aboriginal-peoples-documents/calls_to_action_english2.pdf
- https://www.kwikwetlem.com/our-people.htm
- https://www.youtube.com/watch?v=EanZG7DGVTo
- Citation guides
- Grade 11/12 Online Safety Digital Lesson: https://protectchildren.ca/en/order/product/325:en/
- Common Sense Media
- Our Space: Being a Responsible Citizen of the Digital World
- iKeepSafe
- Media Smarts
- Netsafe: my LPG
- Cable in the Classroom
- Digital Citizenship: Using Technology Appropriately
- DIGIZEN Website
- Netsmartz
- Digital Community, Digital Citizen
- Physical resources: projectors, PC laptops, and white boards

SCHOOL DISTRICT NO. 43 (COQUITLAM)

CORPORATE and FINANCIAL SERVICES DEPARTMENT

MEMORANDUM

TO:	Board of Education
FROM:	Nita Mikl, Secretary-Treasurer/CFO Patricia Bigonzi, Assistant Secretary Treasurer
DATE:	April 14, 2026
SUBJECT:	**Budget 2026-27 and Multi-Year Fiscal Plan**
COPIED TO:	District Leadership Team

Recommended Action: The following is provided for information.

The 2026-27 preliminary budget has been prepared within a framework that is guided by and aligned with *Directions 2025*. The budget has considered the multiple interests of all interested parties with the requirement to maintain a balanced budget and provide budget certainty. The budget will continue to provide resource support to enhance student learning while maintaining a financially healthy, stable and sustainable education system for the long term.

Budget 2026-27 and Multi-Year Fiscal Plan

The Budget and Multi-Year Fiscal Plan is a comprehensive document detailing the District's Financial plan for the 2026/27 – 2028/29 fiscal years. The report provides an overview of the budget process, touches on Directions 2025 and how the budget supports these goals and contains detailed information on enrolment estimates, grant funding, other revenues for the next three fiscal years along with expected staffing levels and expenses. The report provides some highlights on Special Purpose and Capital funds and ends with a description of potential risks that could affect the school districts financial stability. The Appendix of the report includes a summary of what we heard during the budget stakeholder and partner group meetings and how we have responded.

BUDGET
2026-27

Learning for a Lifetime

MULTI-YEAR FISCAL PLAN

SCHOOL DISTRICT 43 Coquitlam

www.sd43.bc.ca




Levi's









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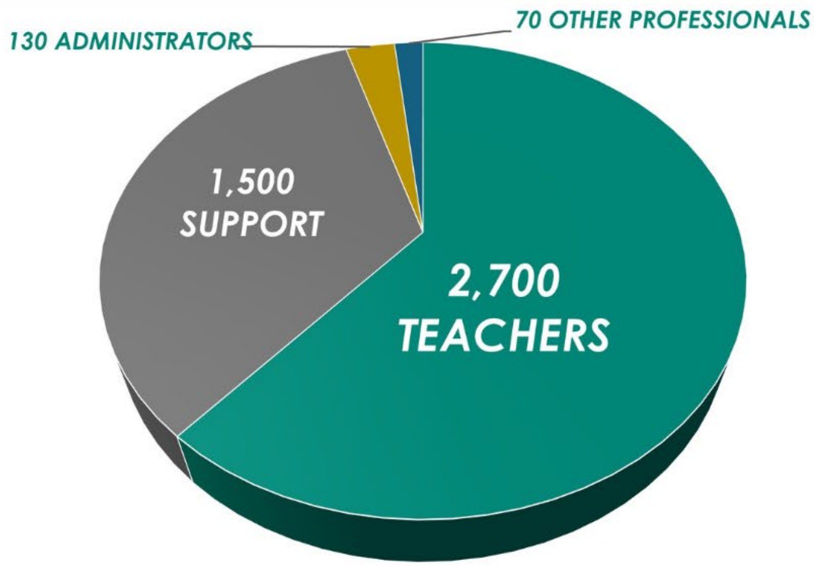
BUDGET AT A GLANCE

2026/27 DISTRICT OVERVIEW

33,700 ENROLMENT *(FULL-TIME EQUIVALENT)*

31,850	670	300	880
SCHOOL AGE K-12	ONLINE LEARNING	ALTERNATE LEARNING	CONTINUING ED

4,400 STAFF HEADCOUNT *(FULL-TIME/PART-TIME/TEMPORARY)*



75 SCHOOLS

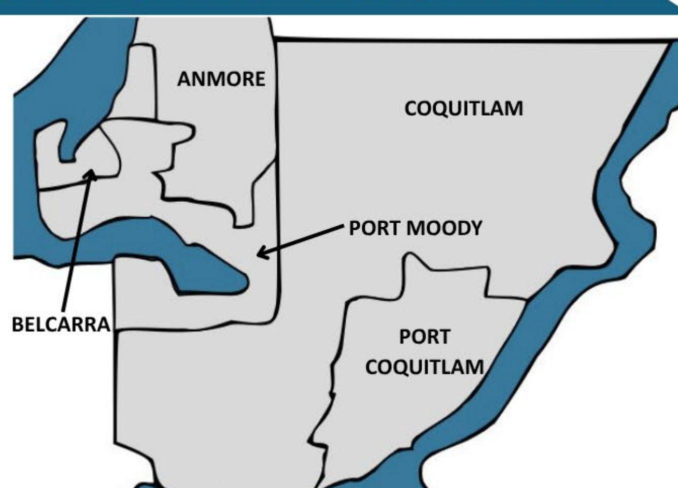
47 ELEMENTARY

14 MIDDLE

9 SECONDARY

5 ALTERNATE

3rd LARGEST DISTRICT IN BC



SPECIALIZED EDUCATION PROGRAMS & SERVICES

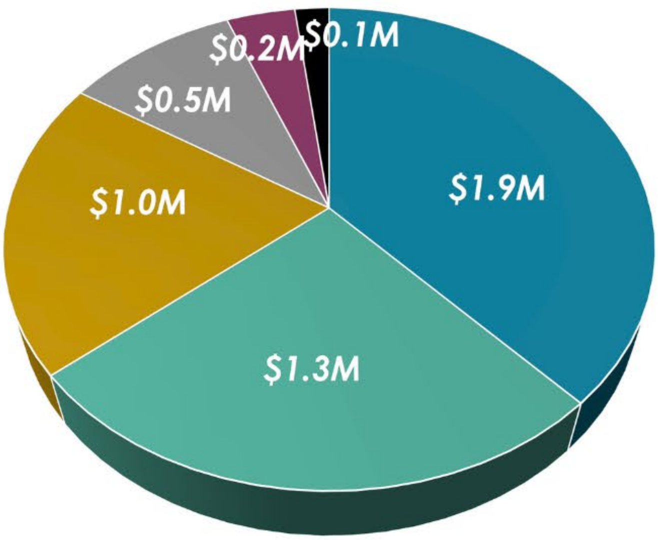
- ALTERNATE EDUCATION
- CAREER & TRADE PROGRAMS
- COMMUNITY HUBS & SCHOOLS
- CONTINUING EDUCATION
- ENGLISH FOR ADULT LEARNERS
- FRENCH PROGRAMS
- GIFTED PROGRAMS
- HOSPITAL HOME BOUND
- INDIGENOUS EDUCATION
- INTERNATIONAL BACCALAUREATE
- INTERNATIONAL EDUCATION
- MANADARIN BILINGUAL
- MONTESSORI
- ONLINE LEARNING
- READY SET LEARN
- STEAM
- STRONG START
- SUMMER LEARNING

2026/27 BUDGET PRESSURES AT A GLANCE

BALANCING THE BUDGET

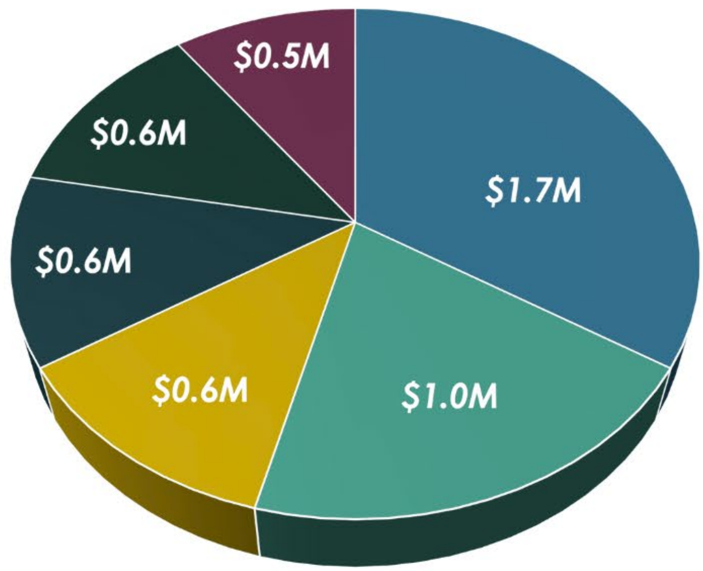
FUNDING PRESSURES

- EXTENDED & STATUTORY BENEFIT INCREASES $1.9M
- INTERNATIONAL ED REVENUE DECREASES $1.3M
- TEACHER GRID STEP INCREMENTS $1.0M
- INTERNATIONAL ED WAGE INCREMENTS $0.5M
- INFLATIONARY INCREASES $0.2M
- ENROLMENT & GRANT FUNDING DECREASES $0.1M



BUDGET ADJUSTMENTS

- SERVICES & SUPPLIES REDUCTIONS $1.7M
- RESTRICTED SURPLUS USAGE $1.0M
- OTHER REVENUE INCREASES $0.6M
- NET STAFFING DECREASES $0.6M
- REVERSAL 25/26 EXEMPT STAFF INCREMENTS $0.6M
- REVERSAL 25/26 TEACHER SALARY CONTINGENCY $0.5M

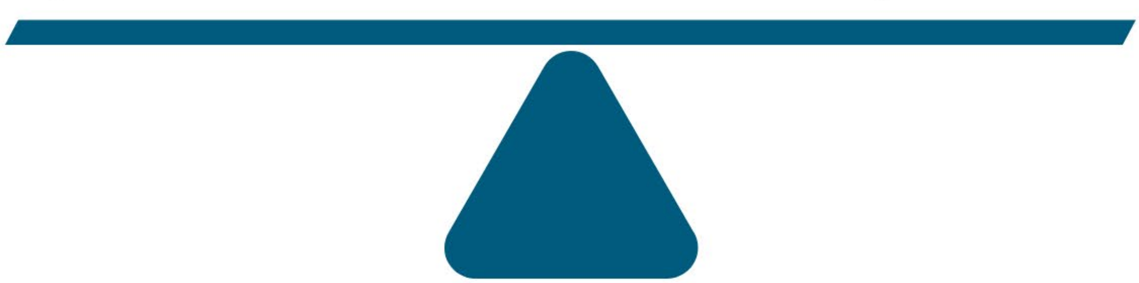


TOTAL FUNDING PRESSURES

$5.0M

TOTAL BUDGET ADJUSTMENTS

$5.0M



2026/27 OPERATING BUDGET AT A GLANCE

BUDGET SUMMARY

FUNDING SOURCES

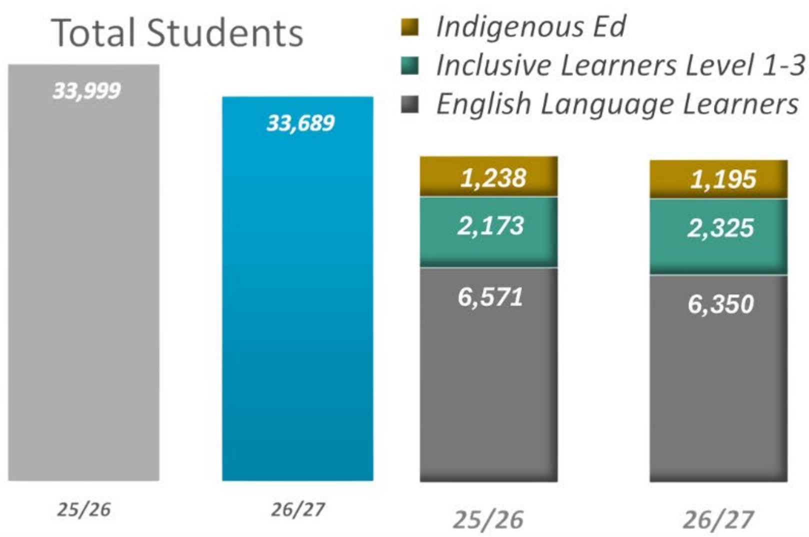
$378.0M Ministry & other grant + **$22.3M** International & CE Tuition + **$8.6M** Investment, Rentals & Other + **$4.7M** Budgeted Surplus Usage **= $413.6 M**

EXPENSES & TRANSFERS

$290.2M Salaries + **$86.4M** Benefits + **$34.5M** Supplies & Services + **$2.5M** Transfers to Capital **= $413.6 M**

= BALANCED BUDGET

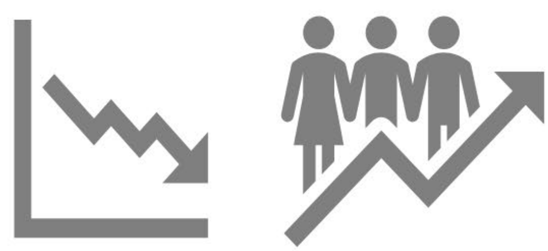
33,689 ENROLMENT (FULL-TIME EQUIVALENT)



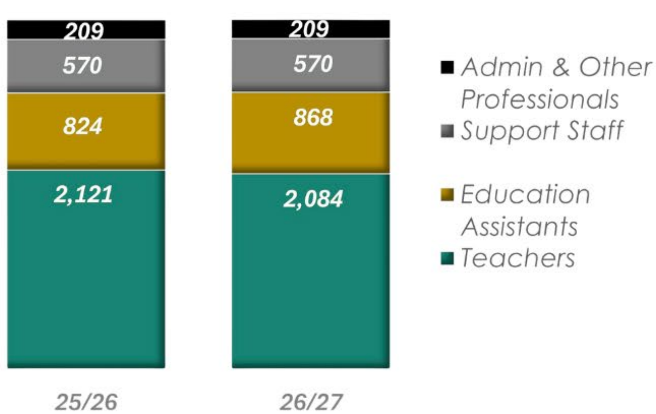
ENROLMENT PROJECTIONS

K-12, ELL & INDIGENOUS ED

INCLUSIVE LEARNERS



3,731 STAFF (FULL-TIME EQUIVALENT - ALL FUNDS)



STAFFING BUDGET CHANGES

TEACHERS

EDUCATION ASSISTANTS

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ORGANIZATION

DISTRICT OVERVIEW

School District No. 43 (Coquitlam) is on the core territory of the kʷikʷəƛ̓əm (Kwikwetlem) First Nation and lies within the shared traditional territories of the Tsleil-Waututh, Katzie, xʷməθkʷəyə́ m (Musqueam), Sḵwx̱wú7mesh Úxwumixw (Squamish), and Qayqayt Nations

As the third largest school district in B.C., School District No. 43 (Coquitlam) meets the learning needs of approximately 33,700 students of all ages in Coquitlam, Port Coquitlam, Port Moody, Anmore, and Belcarra. The District employs approximately 4,400 full time, part time and temporary employees including nearly 2,700 teachers.

SD43 provides K-12 education in 47 elementary schools (kindergarten-grade 5), 14 middle schools (grades 6-8), 9 secondary schools (grades 9-12) and 5 alternate education programs (including Take A Hike). The District delivers a wide range of specialized education programs and services including:

- Alternate Education
- Career & Trades Programs
- Community Hubs & Schools
- Continuing Education
- French Programs
- English for Adult Learners
- Gifted Education
- Hospital Homebound
- Indigenous Education
- International Baccalaureate
- International Education
- Montessori
- Mandarin Bilingual
- Online Learning
- Ready, Set, Learn
- STEM/STEAM
- Strong Start
- Summer Learning

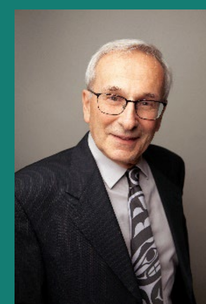
BOARD OF EDUCATION

School District No. 43 (Coquitlam) Board of Education is comprised of elected trustees charged with the governance of the school district including setting local policy for the effective and efficient operation of schools, developing a strategic plan and allocating resources to support that plan through the approval of the District's annual budget. They are accountable to the provincial government and represent the school district in the communities of Coquitlam, Port Coquitlam, Port Moody, Anmore and Belcarra. The trustees are elected every four years, at the same time as the municipal elections, with the next election scheduled for October 2026. There are currently [8 elected trustees.]

Michael Thomas
CHAIR

Rosey Manhas
VICE-CHAIR

Carol Brodie
TRUSTEE



Chuck Denison
TRUSTEE

Kerri Palmer Isaak
TRUSTEE

Lisa Park
TRUSTEE

Christine Pollock
TRUSTEE

Craig Woods
TRUSTEE

Roles, Responsibilities and Financial Governance

The Board of Education trustees have complex roles and perform many important and valuable duties, most notably to support and ensure quality learning opportunities for all students of all ages.

The board is responsible for overseeing the educational, operational, and ministerial requirements of the school district. They advocate for increased funding from government for educational, operational, and capital needs, promote School District programs and services and successes of students and employees.

The board is committed to transparency and has fully adopted the Ministry of Education and Child Care recommended requirements for financial governance which includes the development of the annual budget that is guided by its *Directions 2025* strategic plan and encompasses a comprehensive consultative budget process. We look forward to unveiling our revised strategic plan, *Directions 2030*, in May 2026.

Learning for a Lifetime

DIRECTIONS 2025

INTELLECTUAL DEVELOPMENT / Achieve Student Success:

Our core work and common goal is educational excellence.

HUMAN AND SOCIAL DEVELOPMENT / Develop the Educated Citizen:

Enhance development of self-worth, personal idenity and social responsibility while valuing the diversity of all learners.

ORGANIZATIONAL CAPACITY / Foster a Sustainable Educational Organization:

Ensure that our human, financial and physical resources are sustainable.

CROSS CUTTING THEMES:
The underlying themes will enhance our work and will inform our practice as we implement our goals.

TECHNOLOGY:
Quality Information; Equitable Access; Human Capacity

SOCIAL ENGAGEMENT
Global and Digital Citizenship; Environmental Stewardship; Community Relationships

VISION STATEMENT

Increasing Success in Life for All

OUR MISSION

Our mission is to ensure quality learning opportunities for all students of all ages.

OUR PURPOSE

The Board of Education accepts its responsibility to provide a quality and equitable public education for the success of all learners within the limits and resources available.

OUR CORE BELIEFS AND PRINCIPLES

The Board of Education believes in:

- Public Education and the need to advocate on its behalf;
- Instilling a passion for learning;
- Learners as the most important focus;
- High quality and equitable learning opportunities;
- Innovation, creativity, problem solving, critical thinking and sustainability;
- The essential value of District/Community/Global partnerships;
- Safe, inclusive, and socially responsible learning communities.

The Board of Education is committed to:

- Creating a culture of care and shared responsibility where every learner matters;
- Engaging and empowering lifelong learners;
- Providing flexible, integrated, diverse, and active learning environments;
- Developing a shared leadership through innovative, sustainable professional learning.

For more information regarding the *Directions 2025* Strategic Plan, click here.

Aligning Budget Planning & Resource Allocation with Strategic Plan

The District is committed to a model of transparent budget planning and resource allocation that is directly aligned with our current strategic plan, as established by the Board in *Directions 2025*.

It is a consultative model that coordinates budget planning and resource allocation activities with inclusive consultation and feedback based on the district's vision, goals, and objectives. The model includes:

- articulating *Directions 2025*,
- providing timely and accurate budget information,
- receiving budget input and feedback,
- prioritizing budget requests for the upcoming budget year,
- allocating available resources to best meet requests that align with the vision, goals, and objectives, and
- communicating the outcomes effectively for transparent accountability.

Current Strategic Alignment: The 2026/27 Budget is aligned with *Directions 2025*, the District's current approved strategic plan, providing stability during the transition to the next planning cycle.

Strategic Planning Transition: *Directions 2030* is expected to be finalized after the 2026/27 Budget is approved and will guide future budgets and planning. Any adjustments required as the new plan is implemented will be considered through established budget amendment processes, maintaining alignment between strategy and resources.

Budget Alignment to Directions 2025

The details on the following pages show how the district currently allocates its resources through the budget to support each of the goals and objectives as identified in the *Directions 2025* Strategic Plan.

GOAL	OBJECTIVE
INTELLECTUAL DEVELOPMENT/ Achieve Student Success: *Our core work and common goal is educational excellence.*	• Develop students as numerate citizens who practice mathematical habits of mind. • Foster life-long learning behaviors through the promotion of literacy and the core competencies across the curriculum. • Equip students for a world that requires practical scientific, technical and innovation skills through STEAM and Career Education. • Instill understanding of First Peoples Principles of Learning and Indigenous History.

BUDGET SUPPORTS:

- Continuous alignment and augmentation of available resources and Action Plans for Learning (APL) with student achievement, educational outcomes and understanding of First Peoples Principles.
- Providing professional learning support and resources for First Peoples Principles, numeracy, literacy, and core competency development including Learning Labs and access to curricular support services through Curriculum Coordinators and Support Teachers.
- Investment in E-resources to support curricular goals and encourage inclusive approaches by reducing barriers to learning.
- Providing a variety of Educational Programs of Choice for students.
- Investing in Mentorship programs and Professional development to support and enhance the learning needs of students.
- Allocating resources to promote use of STEAM tools in classrooms and offering a variety of Board Authority Authorized Courses and Career and Trades Programs.
- Investing in Curricular resources such as Discovery Learning, Nelson, and many others.

GOAL	OBJECTIVE
HUMAN AND SOCIAL DEVELOPMENT / Develop the Educated Citizen *Enhance development of self-worth, personal identity and social responsibility while valuing the diversity of all learners.*	• Support vulnerable learners through early identification and strategies to reduce barriers to success. • Cultivate social-emotional well-being through personal and social awareness and responsibility, empathy, and resilience. • Emphasize success, well-being and equitable opportunities for Indigenous Learners. • Ensure success for all learners through the development of inclusive learning environments.

BUDGET SUPPORTS:

- Providing a variety of Alternate Education Programs for vulnerable learners and developing strategic needs-based revisions.
- Utilizing data-driven, needs-based resourcing (needs assessment) to ensure learning supports are effectively targeted to support individual school and student challenges.
- Allocating resources towards School Based Teams, district Specialists to work collaboratively with classroom teachers in meeting the needs of individual students as well as itinerant support through IST.
- Providing direct and consultative service to students with diverse learning needs through Learning Services and supporting inclusive classrooms thru the application of needs-based resourcing.
- Aligning targeted funding and other district resources to support and enhance learning opportunities for all Indigenous learners.
- Supporting Social and Emotional Learning, Wellness and Mental Health initiatives, programs, and training, through grant funding and partnerships with various agencies.

GOAL	OBJECTIVE
ORGANIZATIONAL CAPACITY / Foster a Sustainable Education Organization *Ensure that our human, financial and physical resources are sustainable.*	• Model a professional leadership culture. • Create innovative and sustainable facilities that support emerging learning needs. • Support continuous improvement and operational efficiencies throughout the organization. • Implement strategies to ensure international education programs maintain their leadership position. • Ensure a financially stable organization through progressive practices and multi-year financial planning.

BUDGET SUPPORTS:

- Investing in Professional Development and Training activities at all levels of the organization.
- Designing new buildings with modern and collaborative learning spaces, incorporating neighborhood learning centers, enhanced technology.
- Updating existing buildings (interior, exterior, mechanical, electrical, roofing, technology, flooring, site) using Annual Facilities Grants and internally restricted funding per the Accumulated Operating Surplus policy.
- Updating Enterprise Resource Planning system and streamlining business processes on a continuous basis.
- Replacing older vehicles, equipment and updating technology infrastructure and resources.
- Allocating resources to build and maintain a strong and diverse International Education Program.
- Utilizing the Accumulated Surplus Policy in manner that ensures on-going fiscal stability in district operations including education, IT and facility needs and for unforeseen events or expenses.

CROSS CUTTING THEMES:

These underlying themes will enhance our work and will inform our practice as we implement our goals.

TECHNOLOGY- Quality Information; Equitable Access; Human Capacity

BUDGET SUPPORTS:

- Sustainable approach to provisioning technology in support of all working and learning needs and initiatives across the organization.
- Promoting equity of access to quality technology for all learners through a subsidized provisioning approach targeting families in need.
- Promoting effective use of technology across the organization thru ongoing technical training opportunities, professional development, and dedicated mentorship resources.
- Fostering Digital Citizenship and Wellness through coordinated engagement activities.
- Investment in robust data systems to improving access to data and data driven decision making.
- Commitment to privacy, security, and data use standards to ensure trust in data activities.

SOCIAL ENGAGEMENT- Global and Digital Citizenship; Environmental Stewardship; Community Relationships

BUDGET SUPPORTS:

- Fostering Digital Citizenship and Wellness through coordinated engagement activities.
- Encouraging community involvement and building partnerships with various organizations to address local needs.
- Supporting Environmental Stewardship through green initiatives, minimizing waste, recycling, reducing energy consumption, sustainable facilities planning and digitizing paper records.
- Engaging international partners to create global learning cooperation opportunities, raise cultural awareness and promote the Coquitlam profile internationally.
- Developing local industry partnerships to create new learning opportunities with a focus on STEAM and Career programming.

BUDGET PROCESS

The *School Act* (Sec 113) requires that school districts submit a balanced budget to the Ministry of Education and Child Care by June 30 of each year. SD43 starts the budget process in early January with a formal consultation process and completes the process by the end of April with approval of the preliminary budget. The two primary reasons that the preliminary budget must be approved by the end of April are that SD43 has contractual obligations that stipulate a 60-day notification period to meet certain commitments and that staffing levels need to be finalized by this date so that schools can be most effectively organized and staffed for the following school year.

Budget Background

The District's budget is prepared in accordance with the following provincial legislation and regulations that establish government's framework for financial reporting:

1. Section 23.1 of the *Budget Transparency and Accountability Act*
2. Regulations 257/2010 and 198/2011 issued by the Province of BC Treasury Board.

As required by Public Sector Accounting Standards (PSAS) and the Ministry of Education and Child Care, the school district reports revenue and expenses under three separate funds: the operating fund, the special purpose fund, and the capital fund.

OPERATING FUND: The operating fund includes ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

SPECIAL PURPOSE FUND: The special purpose fund includes separate, identifiable funds designated for a specific use or program. These funds are received from the Ministry of Education and Child Care and other sources with restrictions on how they may be spent.

CAPITAL FUND: The capital fund includes a combination of ministry capital grants, locally generated funds (which are transferred from the operating fund to cover expenditures, such as portables), and school site acquisition charges from local municipalities. These funds are used for facility operations including construction, enhancement, and maintenance of buildings, fields, infrastructure, and land purchases for future school development.

Budget Implementation, Monitoring, and Reporting

Once the preliminary budget is approved, it is continuously updated for known changes in estimates, grant funding, and trends in actual expenditures impacting the district's financial operations. These changes are incorporated into the Amended Budget that must be approved by the Board and submitted to the Ministry by February 28th of the fiscal year.

The District has established administrative procedures and controls with respect to budget implementation and reporting based on best practices. In adherence to these requirements, the Board allows management the appropriate flexibility to make necessary financial decisions to meet the ongoing operational needs of the district and to fully maximize its financial resources.

Financial updates are presented to the board on a quarterly basis. These updates include a high-level summary of actuals compared to the budget, explanations of any significant financial variances, or changes from the previous quarter, staffing changes, financial risk elements, and any other information that informs the Board in performing their governance duties. At the end of the fiscal year (June 30), management prepares a financial statement discussion and analysis report (FSD&A) in addition to the annual financial statements. The FSD&A includes detailed explanations on variances between the budget and actual financial results.

Budget Planning Cycle

PRELIMINARY

NOVEMBER

Board approves the budget consultation process and timeline.

JANUARY / FEBRUARY

Board Budget Consultation Process – partner groups – CTA, CUPE, CPVPA, DPAC and IEC are invited to present their budget priorities for the next school year.

FEBRUARY 15

District required to submit an estimate of next school year FTE student enrolment, which is the basis of our budget, to the Ministry (MECC).

MID FEBRUARY

Special public meeting to provide input for the following year's preliminary budget.

FEBRUARY / MARCH

Finance Department leads the development of staffing, school, and departmental budget estimates for the next school year incorporating Board priorities.

MID MARCH

Ministry releases preliminary Operating Grant Revenue estimates for the next school year.

APRIL

Draft preliminary budget and documented assumptions are presented to the board and public for feedback and approval.

MAY

Approved budget actioned for implementation for the upcoming school year.

JUNE

The School Act requires that the board must pass a balanced budget before June 30th each year.

AMENDED

SEPTEMBER / OCTOBER

Financial plans are updated to capture September actual enrolment outcomes.

DECEMBER

Ministry confirms operating grant revenue based on September actual enrolment counts.

FEBRUARY 28

Board must adopt an amended annual budget for the current school year.

The preliminary budget proposal is developed through a consultative process with input from the public, advisory committees, and partner groups, conducted in a manner that considers students first.

Budget Development and Consultation Process

The Board offers partner groups and the public an opportunity to present their priorities and budget requests to the Board prior to development of the budget. This allows the Board and the District Leadership Team (DLT) the opportunity to discuss these requests, including identifying the underlying concern resulting in the request, discussing current or potential solutions, and incorporating these requests into the draft budget as funding permits, where there is alignment with current district priorities.

Partner Group Meetings and Interested Parties Input

As part of our budget process, the Board provided an opportunity to partner groups and interested parties to provide their input for consideration into the 2026/27 preliminary budget. The Board met separately with CTA, DPAC, CUPE, CPVPA and IEC and further held a special public board meeting on February 17th for budget input presentations open to all interested parties.

Communication and Strategic Engagement

Communication and engagement also take place at the school level. Each school reports on how they have engaged the community in their *Action Plan for Learning* covering Intellectual Development, Human and Social Development, and Indigenous Students and Indigenous Ways of Learning. This information is captured and consolidated into SD43's annual report '*Framework for Enhancing Student Learning*' which captures the educational outcomes which are directly influenced by the budget process.

At the district level, several advisory committees directly intersect with *Directions 2025*. Administrative Procedure 112 outlines the function of each advisory committee.

Members of each partner group are invited to participate in these committees.

- Student Achievement Advisory Committee
- Indigenous Advisory Committee
- Wellness Advisory Committee
- Learning Services Advisory Committee
- Education Technology Advisory Committee
- Student Leadership Council

These groups provide informal input into the budget process and deliberations.

As reflected above, the Board of Education and public is informed continuously through presentations that also serve to influence the budget process and outcomes.

A summary of the comments received during budget input meetings and our responses to these recommendations are captured in Appendix A.

The DLT considered these recommendations and information when developing the proposed 2026/27 preliminary budget, within the limitations of available funding and *Directions 2025* criteria. Subsequently the approved preliminary budget supports the *Operational Plan* and the educational outcomes as reported in the *Framework for Enhancing Student Learning*.

MULTI-YEAR FISCAL PLAN

EXECUTIVE SUMMARY

This executive summary forms part of the district's 2026/27–2028/29 Three-Year Budget Plan. It provides the key context, assumptions, and decisions reflected in the 2026/27 preliminary budget that will be presented to the Board of Education for deliberation, consideration, and approval. Developing the 2026/27 budget has been challenging, as current funding levels, enrolment decline and unfunded cost pressures limit the district's ability to advance all desired objectives. This budget reflects careful consideration of community input, operational priorities and fiscal realities while focusing on maintaining service levels for students and schools.

The proposed budget is shaped by the following key pressures:

- ✓ Declining standard K–12 enrolment projections primarily driven by larger graduating cohorts leaving the district compared to the number of incoming kindergarten students, and
- ✓ Increase in Inclusive learners requiring the addition of classroom supports; and
- ✓ Declining enrolment in the International Education Program due to changes in federal immigration policy, including caps on study and work permits; and
- ✓ Unfunded cost pressures, including escalating benefit costs and increases to statutory and contractual obligations (CPP, EI, and WorkSafeBC premiums); and
- ✓ Insufficient funding from the Ministry of Education and Child Care to cover inflationary increases.

In response to these pressures, the district is taking a multi-year approach to financial planning, aligning resources to the greatest areas of need, reviewing programs and service delivery for efficiencies, and limiting new commitments that cannot be sustained. The preliminary budget reflects a balance between fiscal responsibility and maintaining stability in schools, with decisions guided by the principle of protecting front-line supports for students whenever possible.

Despite declining enrolment, the district continues to see growth in the number and complexity of students with unique needs. Within Student Services, the district budgets to ensure that actual staffing for special education and ELL teachers, teacher-librarians, and counsellors meets or exceeds provincial non-enrolling ratio requirements. For 2026/27, the budget includes additional Education Assistant positions to support the projected increase in Level 2 inclusive learners and to strengthen day-to-day supports for vulnerable learners.

The district is also monitoring external economic and policy factors that can affect costs and revenues over the three-year planning period. In particular, International Education revenue can change quickly based on federal policy and global conditions. This revenue is used to support enhanced staffing and programming that benefit students across the district and contributes to annual surplus.

Throughout budget development, the district prioritized student learning, safety, and equity; meeting legislated and contractual requirements; and maintaining core classroom and school operations. Where reductions were required, the district focused on minimizing impacts to students and preserving front-line services.

The proposed budget for 2026/27 was developed through a consultative process that included meetings with partner groups, input from advisory committees, and public presentations to the Board. This work was guided by the district's strategic plan, Directions 2025. Feedback was consistent: maintain service levels, including core staffing, classroom supplies, and essential services, while addressing emerging priorities as funding allows.

The School Act requires districts to submit a balanced budget. Despite significant unfunded cost increases, the district worked to preserve enhancements made in prior years and to align resources with stakeholder priorities. The 2026/27 preliminary budget was balanced through a combination of modest increases in investment revenues, updated rental rates, adjustments to International Education tuition, staffing levels adjusted to align with projected student numbers, strategic use of accumulated surplus, and reductions to non-staffing budgets to the maximum extent possible. These measures involve difficult trade-offs and provide limited flexibility to absorb additional cost pressures without further reductions or new, sustainable funding. As a result, new investments are focused on highest-need areas, specifically, Education Assistant positions related to increases in Level 2 inclusive learners and a counsellor position to strengthen mental health supports across the district.

To support transparency and responsible stewardship, the district will continue to monitor enrolment, staffing, and other in-year cost drivers, and will report material variances to the Board through regular financial updates. Where available, one-time resources such as accumulated surplus are used strategically to manage short-term pressures, while the Three-Year Budget Plan emphasizes maintaining structural balance over time.

OPERATING PLAN

The operating plan spans three fiscal years: 2026/27, 2027/28 and 2028/29. The fiscal years run from July 1st to June 30, which is the same as the school year. The 2026/27 fiscal year represents the preliminary budget for next year and incorporates the enrolment estimates submitted to the Ministry in February and the grant funding announced by the Ministry on March 12th, 2026. Forecasts for fiscal years 2027/28 and 2028/29 are based on projected enrolment estimates and other assumptions with respect to future grant funding and expenditures based on information available at the time the report was prepared. The 2026/27 Preliminary Budget is inclusive of all three funds (Operating, Special Purpose, and Capital). A description of each fund is provided below along with a breakdown of the 2026/27 Preliminary Budget by fund.

Operating Fund includes Ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

Special Purpose Fund includes separate, identifiable funds designated for a specific use or program. These funds are received from the Ministry and other sources with restrictions on how these funds may be spent. Special Purpose funds are made up of approximately 25 different funds and a full description of each of the funds is described in Appendix D.

Capital Funds includes a combination of Ministry capital grants, locally generated funds, and school site acquisition charges collected from developers through local municipalities. These funds are used for facility operations including construction, enhancement, maintenance of buildings and fields, infrastructure, and land purchases for future school development.

2026/27 CONSOLIDATED BUDGET BY FUND *(in $000's)*	OPERATING	SPECIAL PURPOSE	CAPITAL	TOTAL
Grants	$377,984	$62,353	$0	$440,337
Tuition	$22,321	$0	$0	$22,321
Other Revenue	$779	$13,074	$580	$14,433
Rentals and Leases	$2,818	$0	$400	$3,218
Investment Income	$5,000	$0	$600	$5,600
Amortization of Deferred Capital Revenue	$0	$0	$21,000	$21,000
TOTAL REVENUE	**$408,902**	**$75,427**	**$22,580**	**$506,909**
Instruction	$345,742	$73,958	$0	$419,700
District Administration	$19,037	$213	$0	$19,249
Operations and Maintenance	$45,625	$1,147	$28,250	$75,022
Transportation and Housing	$749	$110	$0	$859
Debt Services	$0	$0	$13	$13
TOTAL EXPENSE	**$411,152**	**$75,427**	**$28,263**	**$514,842**
NET REVENUE (EXPENSE)	**($2,250)**	**$0**	**($5,683)**	**($7,933)**
Budgeted Surplus Usage	$4,750	$0	$0	$4,750
Interfund Transfers	($2,500)	$0	$2,500	$0
BUDGETED SURPLUS (DEFICIT), FOR THE YEAR	**$0**	**$0**	**($3,183)**	**($3,183)**

ENROLMENT

School districts are required to submit three-year enrolment estimates to the Ministry by February 15th of each year. The enrolment estimates for the following fiscal year forms the basis for the operating grant. The projection includes enrolment count estimates for standard K-12 schools, Continuing Education, Alternate Schools, Online Learning as well as counts for our Unique Student Needs comprised of Inclusive Education for students with Level 1, 2 and 3 needs, English Language Learners, Indigenous students, and non-graduated adult learners.

ESTIMATED ENROLMENT *(in Student Full-Time Equivalent - FTE)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Forecast 2027/28	Forecast 2028/29
September Enrolment Count					
K-12 Standard Reg Schools (School-Age)	32,592.5	32,144.8	31,832.1	31,485.7	31,185.7
Continuing Education (School-Age)	2.9	3.6	3.6	3.6	3.6
Alternate Schools (School-Age)	264.0	284.0	293.0	293.0	293.0
Online Learning (School-Age)	264.8	262.3	260.0	260.0	260.0
Adult Education (Non-Graduates only)	66.1	73.4	70.0	70.0	70.0
Total September School-Age and Adult	**33,190.3**	**32,768.0**	**32,458.6**	**32,112.2**	**31,812.2**
July Summer Learning	684.4	678.3	678.1	678.1	678.1
February School-Age and Adult	531.9	445.5	447.5	447.5	447.5
May School-Age and Adult	120.8	107.0	105.0	105.0	105.0
Total School-Age and Adult	**34,527.3**	**33,998.8**	**33,689.2**	**33,342.8**	**33,042.8**
Change from Previous Year	**554.9**	**(528.5)**	**(309.5)**	**(346.4)**	**(300.0)**
September Unique Student Needs:					
Level 1 Inclusive Education	19.0	24.0	22.0	22.0	22.0
Level 2 Inclusive Education	1,671.0	1,824.0	1,979.0	2,079.0	2,179.0
Level 3 Inclusive Education	323.0	325.0	324.0	320.0	315.0
English Language Learning	6,734.0	6,571.0	6,350.0	6,230.0	6,230.0
Indigenous Education	1,240.0	1,238.0	1,195.0	1,181.0	1,181.0

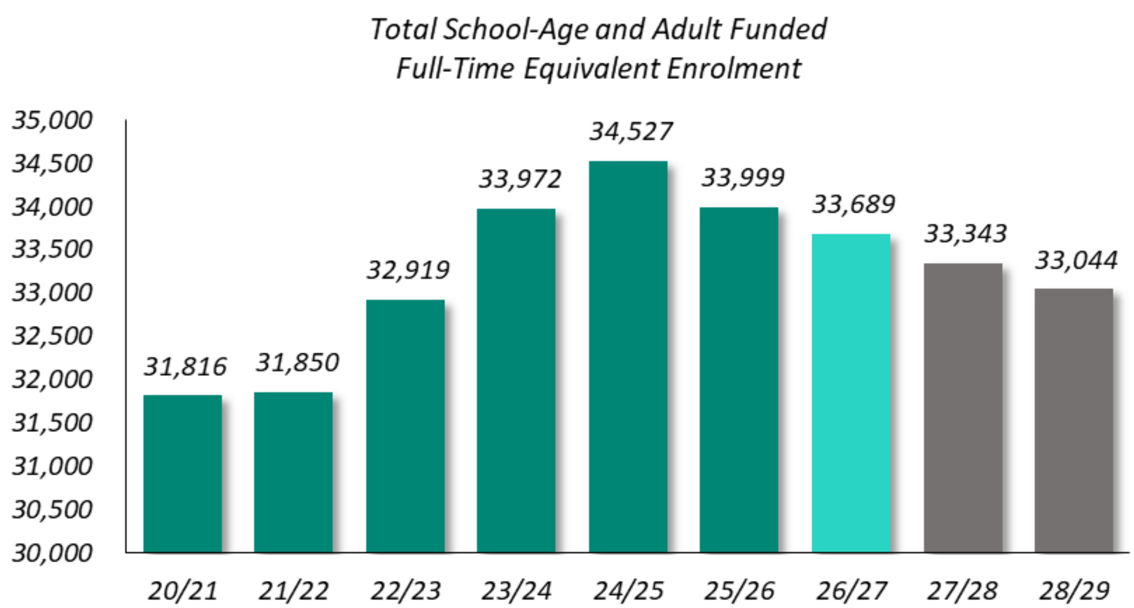
There are three enrolment counts that take place during the school year: September, February, and May. The September enrolment count is the most important count for the district and produces the largest component of the operating grant from the Ministry making up over 92% of all operating revenues. Enrolment projections have taken the following into consideration:

- change between intake of newly enrolled kindergarten cohort and those that are graduating,
- impact of migration to other districts because of increased housing prices or other factors,
- increased cost of living and childcare affecting local birthrates,
- net migration of students from and to other provinces and other countries,
- independently sourced demographic and regional information,
- housing development data collected from the municipalities,
- SD43 internal local knowledge, and
- Ministry of Education and Child Care projections for our district.

Enrolment growth among both local students and international funding eligible students has now levelled compared to prior years. This shift is due to federal limits on immigration, including work and study permit caps introduced in 2025, as well as broader changes in the region's population profile. Enrolment pressures are further amplified by a demographic trend where the number of Grade 12 graduates exceeds the number of students entering Kindergarten. Lower birth rates and fewer young families settling in the district, driven in part by housing affordability and the current costs of living, are also contributing to this imbalance.

As a result, the District is projecting an overall decline in K-12 students of approximately 310 FTE for the 2026/27 school year. English Language Learner enrolment is also expected to decrease by 221 students, reflecting lower immigration levels and fewer students qualifying for supplemental language funding. Indigenous Education enrolment is projected to decline by 43 students, largely due to fewer incoming Kindergarten students compared to the number of Indigenous students graduating. Despite these overall enrolment declines, the number of students with unique needs is expected to increase. In particular, Level 2 Inclusive Education enrolment is projected to rise significantly, by approximately 155 FTE, while Levels 1 and 3 are expected to see a modest decrease.

Initial staffing is driven by these enrolment projections; however, adjustments will be made in September once actual enrolment is confirmed, and specific staffing requirements are identified.



The translation of student enrolment to grant dollars is discussed and reviewed in more detail in the operating revenue section of this report.

STAFFING

Staffing levels are driven by various factors including student enrolment, educational needs, grant funding, and organizational capacity. The table below summarizes our total district staffing by each major employee group. It includes staffing levels for the previous year, current year, and projections for the next three years. The staffing is reflected in full time equivalents (FTE) and is inclusive of all three funds: Operating Fund, Special Purpose Funds, and Capital Funds.

STAFFING GROUPS *(in Staff Full-Time Equivalent-FTE)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Forecast 2027/28	Forecast 2028/29
Teachers	2,130.6	2,106.1	2,068.6	2,040.8	2,025.0
Support	568.9	569.9	569.9	577.0	578.0
Education Assistants	774.8	823.8	868.3	901.2	932.8
Administrators	130.0	131.0	131.4	133.0	133.0
Other Professionals	76.0	78.0	78.0	78.0	78.0
Substitutes	15.0	15.0	15.0	15.0	15.0
TOTAL	**3,695.3**	**3,723.8**	**3,731.3**	**3,745.0**	**3,761.8**

The following table summarizes the staffing changes, year-over-year, for each employee group as outlined above. Staffing changes for the 2026/27 Preliminary Budget versus the 2025/26 Amended Budget are discussed in more detail in the subsequent pages.

STAFFING INCREASES/(DECREASES) *(in Staff Full-Time Equivalent-FTE)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Forecast 2027/28	Forecast 2028/29
Teachers	28.3	(24.6)	(37.4)	(27.8)	(15.8)
Support	2.3	1.0	0.0	7.1	1.0
Education Assistants	39.0	49.0	44.5	32.9	31.6
Administrators	0.0	1.0	0.4	1.6	0.0
Other Professionals	0.0	2.0	0.0	0.0	0.0
Substitutes	0.0	0.0	0.0	0.0	0.0
TOTAL	**69.6**	**28.4**	**7.5**	**13.8**	**16.8**

**Note: Staffing is reported in Full-Time Equivalent (FTE) which is a unit of measurement that represents the total number of hours worked by employees in relation to a full-time work schedule. For example, if a full-time workweek is 40 hours, an employee working 40 hours per week would have an FTE of 1. Conversely, a part-time employee working 20 hours per week would have an FTE of 0.5. The number of actual employees (headcount) is generally higher than the number of FTE.*

Initial staffing changes for Teacher and Educational Assistant categories are driven by enrolment and inclusive learning needs. Further adjustments occur in September when actual enrolment levels and classroom organizational requirements are known. Changes to the other categories are driven by organizational needs such as new schools, new programs and other capacity obligations. The table below captures the changes in staffing for the previous year, current year, and projected changes for the next three years.

SUMMARY OF STAFFING CHANGES (in Staff Full-Time Equivalent - FTE)	2024/25	2025/26	2026/27	2027/28	2028/29
TEACHERS:					
Changes due to K-12 Enrolment & ELL	17.5	(26.0)	(21.9)	(28.2)	(17.8)
Changes due to International Ed Enrolment	-	-	(5.9)	5.9	2.9
Reallocate Self-reg time to Learning Services	-	-	(0.2)	-	-
Decrease in Admin time	-	-	(2.1)	-	-
Addition of a Coordinator for the Trades Program	-	-	1.0	-	-
Addition of a Counsellor for the Mental Health Program	-	-	1.0	-	-
Changes to the Take A Hike Program	1.0	-	-	-	-
Decrease due to Indigenous Ed Student decline	-	(1.1)	-	-	-
Decrease in APEX Student Enrolment	-	(1.2)	-	-	-
Changes due to Class Composition CEF (SPF)	9.8	4.0	(6.4)	(3.5)	-
Addition due to OLEP funding (SPF)	-	0.6	-	-	-
Decrease to Feeding Futures needs (SPF)	-	(0.2)	-	-	-
Decrease due to reduced Admin Coverage for ELCC (SPF)	-	(0.8)	-	-	-
Decrease due to reduced LINC funding (SPF)	-	-	(3.0)	(2.0)	(1.0)
Total Teacher Changes	**28.3**	**(24.7)**	**(37.5)**	**(27.8)**	**(15.8)**
SUPPORT:					
Additional Caretakers for Minnekhada and Charles Best Portables	0.3	0.3	0.3	-	-
Addition of Noon hour positions due to sight lines	-	0.4	0.9	-	-
Convert LBP/Pinetree Secretary 2 from Temp to Perm	1.0	-	-	-	-
Addition of Clerical hours support at Minnekhada	-	0.4	-	-	-
Addition of Caretakers for Burke Mountain (new)	-	-	-	4.5	-
Addition of Clerical for Burke Mountain (new)	-	-	0.4	2.6	1.0
Decrease in Clerical positions due to enrolment changes	-	-	(1.0)	-	-
Decrease in LINC Clerical positions due to funding decr (SPF)	-	-	(0.5)	-	-
Addition of Feeding Futures Meal Coordinator (SPF)	1.0	-	-	-	-
Total Support Changes	**2.3**	**1.1**	**0.0**	**7.1**	**1.0**
EDUCATION ASSISTANTS:					
Increase due to Inclusive Learner Levels 1-3	38.5	52.0	50.0	34.9	33.6
Decrease EAs 30hr Positions (converted to 35hr)	(4.0)	-	-	-	-
Increase EAs 35hr Positions (converted from 30hr)	4.0	-	-	-	-
Additional YWs at Hazel Trembath & Take A Hike	2.0	-	-	-	-
Decrease Strong Start Workers-lack of MECC Funding (SPF)	(1.5)	-	-	-	-
Decrease in LIF supported EAs due to compression in funding (SPF)	-	-	(4.5)	(1.0)	(1.0)
Decrease SWIS staffing due to Fed Grant decr (SPF)	-	(2.0)	(1.0)	(1.0)	(1.0)
Decrease LINC Work Exp Facilitator-Fed Grant decr (SPF)	-	(1.0)	-	-	-
Total Educational Assistant Changes	**39.0**	**49.0**	**44.5**	**32.9**	**31.6**
ADMINISTRATORS & OTHER PROFESSIONALS:					
Addition of District Principal Diversity & Anti-Racism (reallocation)	1.0	-	-	-	-
Change to Principal due to reallocation	(1.0)	1.0	-	-	-
Reduction in Asst Superintendent (retirement)	-	(1.0)	-	-	-
Addition of Principal for Burke Mountain (new)	-	-	0.4	0.6	-
Addition of Vice-Principals for Burke Mountain (new)	-	-	-	1.0	-
Addition of ERP resources (new)	-	2.0	-	-	-
Addition of Coordinator of data (IT)	-	1.0	-	-	-
Total Administrators & Other Professionals	**0.0**	**3.0**	**0.4**	**1.6**	**0.0**
Total Staffing Changes Increase/(Decrease)	**69.6**	**28.4**	**7.5**	**13.8**	**16.8**

OPERATING FUND BUDGET

The operating budget is used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

MULTI-YEAR OPERATING PLAN *(in thousands of dollars)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Forecast 2027/28	Forecast 2028/29
Ministry & Other Grants	$379,895	$378,028	$377,984	$387,511	$395,048
Other Revenue	$35,517	$32,453	$30,918	$32,778	$33,769
TOTAL OPERATING REVENUE	**$415,412**	**$410,481**	**$408,902**	**$420,289**	**$428,816**
Salaries	$283,452	$290,471	$290,152	$299,429	$307,930
Benefits	$78,958	$84,379	$86,446	$88,346	$90,554
Services & Supplies	$31,437	$36,101	$34,553	$35,244	$35,949
TOTAL OPERATING EXPENSES	**$393,847**	**$410,952**	**$411,152**	**$423,020**	**$434,433**
NET REVENUE (EXPENSE)	**$21,565**	**($470)**	**($2,250)**	**($2,731)**	**($5,616)**
Interfund Transfers	($8,522)	($3,280)	($2,500)	($2,500)	($2,500)
Budgeted Surplus Usage	$3,750	$3,750	$3,750	$3,750	$3,750
Increase/(Decrease) Surplus Usage	$0	$0	$1,000	$1,481	$4,366
Operating Surplus/(Deficit) for Fiscal	**$16,793**	**($0)**	**$0**	**$0**	**($0)**
Beginning Reserves (Deficit)	$40,662	$53,705	$49,955	$45,205	$39,974
Change in Reserves	$13,043	($3,750)	($4,750)	($5,231)	($8,116)
Ending Reserves (Deficit)	**$53,705**	**$49,955**	**$45,205**	**$39,974**	**$31,857**

The multi-year operating plan budget assumptions are summarized and provided below. Categories that have not had any or significant changes are excluded from the table.

Mulit-Year Plan Assumptions	Preliminary 2026/27	Forecast 2027/28	Forecast 2028/29
GRANTS:			
Operating	declining enrolment	declining enrolment	declining enrolment
Labour Settlement	MECC settlement to be confirmed	3% sal incr for all staff	3% sal incr for all staff
OTHER REVENUE:			
Continuing Education	increase by +$55k	increase by +$15k	increase by +$15k
Offshore Tuition Fees	$18,500 @ 1,050 FTE	$18,500 @ 1,150 FTE	$18,500 @ 1,200 FTE
Miscellaneous	decrease SWIS/LINC recovery	decrease SWIS/LINC recovery	decrease SWIS/LINC recovery
Rentals & Leases	increase by + $150K	increase by +$50k	increase by +$50k
Investment Income	increase from 3.25% to 3.5%	no change from 3.5%	no change from 3.5%
STAFFING (ALL FUNDS):			
Teachers	Adjusted for enrolment	Adjusted for enrolment	Adjusted for enrolment
Principals & Vice Principals	Increase for Burke Mtn startup	Increase for Burke Mtn opening	no change from 2027/28
Educational Assistants	Adjusted for Inclusive Learners	Adjusted for Inclusive Learners	Adjusted for Inclusive Learners
Support Staff	Increase for Burke Mtn startup	Increase for Burke Mtn opening	no change from 2027/28
BENEFITS:	2.4% stat & other benefit rate incr	2.5% increase from 26/27	2.5% increase from 27/28
SUPPLIES & SERVICES	various budget reductions	2% increase from 26/27	2% increase from 27/28
Rentals & Leases	increase CLOC rent by +$55k	increase CLOC rent by +$15k	increase CLOC rent by +$15k

OVERVIEW

The preliminary operating budget for the 2026/27 fiscal year is based on the Board approved 2025/26 Amended Budget which is then adjusted to reflect impacts of the following:

- projected enrolment changes,
- changes to Ministry of Education and Child Care (MECC) grant funding,
- changes to other revenue sources (international education, rental revenues, interest income),
- adjustments for one-time revenue or expenses impacting the prior year budget,
- contractual and statutory requirements to employee salaries and benefits,
- various operating budget changes related to enrolment, programs, and inflationary factors,
- changes to staffing due to enrolment or other strategic initiatives,
- adjustments required to balance the budget and planned surplus usage.

The following table provides a summary of the changes from the Amended budget to the Preliminary budget and shows how the district arrived at a balanced budget.

Summary of Changes from Amended to Preliminary	**Funds In/(Out)**	
	(in $000's)	
Net change in Operating Grant funding due to enrolment	$389	
Decrease in Indigenous Ed Council funding	($80)	
Reversal of Supplement for Enrolment Decline	($443)	
Net change in Other Supplemental funding	$35	
Increase in Graduated Adult Revenues	$55	($44)
Increases for Extended Health & Dental benefits (premiums & usage)	($2,068)	
Increases for Statutory benefits (CPP, EI, WorkSafeBC)	($1,025)	
Offset Benefit cost increases with existing underutilized budgets	$1,200	
Decrease in International Ed revenues (enrolment decline)	($1,800)	
Offset Increase in International Ed revenues (higher tuition rate)	$525	
Increments for International Ed program funded staffing	($552)	
Increments for Teacher Grid Step Movement	($1,000)	
Increases due to inflationary factors	($223)	($4,944)
Decrease in staffing (primarily Teachers due to enrolment decline)	$4,346	
Increase in staffing (primarily Education Assistants due to Inclusive Learners)	($3,739)	$607
Increase in Investment Revenues	$484	
Increase in Rental Revenues	$150	$634
Reduction and Realignment of Services and Supplies Budgets		$1,712
Reversal of 2025/26 Exempt Staff Salary Increments funded by Ministry		$600
Reversal of 2025/26 Teacher Salary Contingency		$435
Additional Surplus usage for 2026/27 required to balance budget		$1,000
Balanced Budget		**$0**

OPERATING REVENUES

The district's operating revenues are comprised of enrolment driven Ministry of Education and Child Care grants and locally generated revenues such as International Education and Continuing Education tuition revenue, rental revenue, interest income and other miscellaneous revenue.

Grant Revenues

The table below shows how the Ministry's grant funding has changed from the previous year to the current year. It also provides forecasted revenues for the next three years. Further details about these grants are provided in sections that follow. A detailed breakdown of the operating grant is shown in Appendix B.

GRANT REVENUES *(in thousands of dollars)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Variance	Forecast 2027/28	Forecast 2028/29
MECC Operating Grant	$372,625	$375,502	$375,403	*($99)*	$384,931	$392,467
Labour Settlement Funding	$4,148	$0	$0	*$0*	$0	$0
Total Net Operating Grant	**$376,772**	**$375,502**	**$375,403**	***($99)***	**$384,931**	**$392,467**
Other MECC Grants:						
Graduated Adult Funding	$2,150	$1,619	$1,674	*$55*	$1,674	$1,674
Pay Equity	$706	$706	$706	*$0*	$706	$706
Other MECC & Provincial	$267	$200	$200	*$0*	$200	$200
Total Other MECC Grants	**$3,123**	**$2,525**	**$2,581**	***$55***	**$2,581**	**$2,581**
Total MECC & Other Grants	**$379,895**	**$378,028**	**$377,984**	***($44)***	**$387,511**	**$395,048**

*MECC (Ministry of Education and Child Care)

The operating grant for 2026/27 is projected to decrease by a net amount of $99k. This change reflects a $2.79 million decline in standard enrolment funding, partially offset by $3.66 million increase in Inclusive Learners funding, primarily Level 2. English Language Learners decreased by $401k and Indigenous Ed students decreased by $76k. The net impact is further affected by the one-time $443k Supplement for Enrolment Decline received in 2025/26, which is not expected to continue. Based on current enrolment projections and the Ministry requirement of a decline greater than 1% from the prior year, the District does not anticipate receiving this supplement in 2026/27.

In addition, Indigenous Education Council funding will decrease by $80k from the prior year. Other supplementary grants are expected to increase by a net of $35k, driven by an increase in the Supplement for Unique Geographic Factors of $169k, partially offset by decreases in the Supplement for Equity of Opportunity of $75k, Supplement for Salary Differential of $55k, and the Curriculum and Learning Support Fund of $4k.

Other Ministry of Education and Childcare grants include graduated adult funding, which is projected to increase by $55k due to higher enrolment, while pay equity funding is expected to remain unchanged.

A detailed breakdown of the discussed net change in the Operating Grant funding for 2026/27 can be found in the table below. The first column reflects the changes in enrolment, and second column reflects the changes in corresponding funding.

Change in Operating Grant Funding	Incr/(Decr) Enrolment FTE	Incr/(Decr) Funding *(in $000's)*
September Enrolment Count:		
Standard Schools	(313)	($2,819)
Alternate Schools	9	$81
Distributed Learning (Online)	(2)	($17)
Adult Education	(3)	($20)
July Enrolment Count	(0)	$0
February Enrolment Count	2	$12
May Enrolment Count	(2)	($28)
Enrolment Sub-total	**(310)**	**($2,790)**
Unique Learners:		
Level 1 Inclusive Learners	(2)	($103)
Level 2 Inclusive Learners	155	$3,773
Level 3 Inclusive Learners	(1)	($12)
Inclusive Learners Sub-total	**152**	**$3,658**
English Language Learning	(221)	($401)
Indigenous Education	(43)	($76)
Total Increase in Enrolment Funding		**$389**
Other Supplemental Funding:		
Indigenous Ed Council Grant		($80)
Supplement for Enrolment Decline		($443)
Various Other Supplemental Funding		$35
Supplemental Funding Sub-total		**($488)**
Total Net Operating Grant Decrease		**($99)**

Unfunded Cost Pressures - Contractual, Statutory, and Inflationary Increases

On March 12th, 2026, the Ministry of Education and Child Care released the preliminary operating grant for 2026/27 fiscal year. The Ministry confirmed that the per student grant funding rate will remain unchanged from 2025/26. While the grant does not include funding for negotiated wage settlement increments, the Ministry has indicated that these costs will be addressed through separate supplemental funding once finalized. However, there is still no confirmation of additional funding to offset other contractual, statutory, and inflationary cost increases, including teacher step increments, rising benefit expenses, and general inflation. As a result, these unfunded pressures will need to be managed through alternative revenue sources or reductions to operating expenses. The table below outlines the estimated funding shortfall for the 2026/27 fiscal year.

Estimated Grant Funding Shortfall	Total *(in $000's)*
Benefits - Health & Dental premium rate and usage increases	$2,068
Employee Benefits - CPP, EI, WorkSafe BC, Extended Health and Dental	$1,026
Current Benefit Budget Surplus to offset increased benefit costs	($1,200)
Decrease in International Education Revenues	$1,275
Teacher step increments less retirements at top step	$1,000
Wage Increments for International Education Staff	$552
Inflationary increases – IT Licenses & Subscriptions, Leases etc.	$223
Total Estimated Grant Funding Shortfall	**$4,944**

Other Revenues

The district has five other revenue sources in addition to Operating Grant Revenues: International Education Tuition Fees, Continuing Education, Rentals and Leases, Investment Income, and Miscellaneous Income.

The following table provides a summary of Other Revenues for the previous year, current year and forecast for the following three years. Each revenue source is discussed in more detail below.

OTHER REVENUE *(in $000's)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Variance	Forecast 2027/28	Forecast 2028/29
International Tuition Fees	$24,126	$23,293	$22,018	*($1,275)*	$23,868	$24,793
Continuing Education	$474	$303	$303	*$0*	$319	$334
Miscellaneous	$889	$1,674	$779	*($895)*	$724	$724
Rentals and Leases	$2,804	$2,668	$2,818	*$150*	$2,868	$2,918
Investment Income	$7,223	$4,516	$5,000	*$484*	$5,000	$5,000
Total Other Revenue	**$35,517**	**$32,453**	**$30,918**	***($1,536)***	**$32,778**	**$33,769**

International Education

The school district relies on the International Education program to provide additional revenues to mitigate Operating Grant funding shortfalls. The international education program enrolment (primarily in middle and secondary schools) only utilizes space in classrooms that would otherwise go unused by students who reside within the boundaries of SD43.

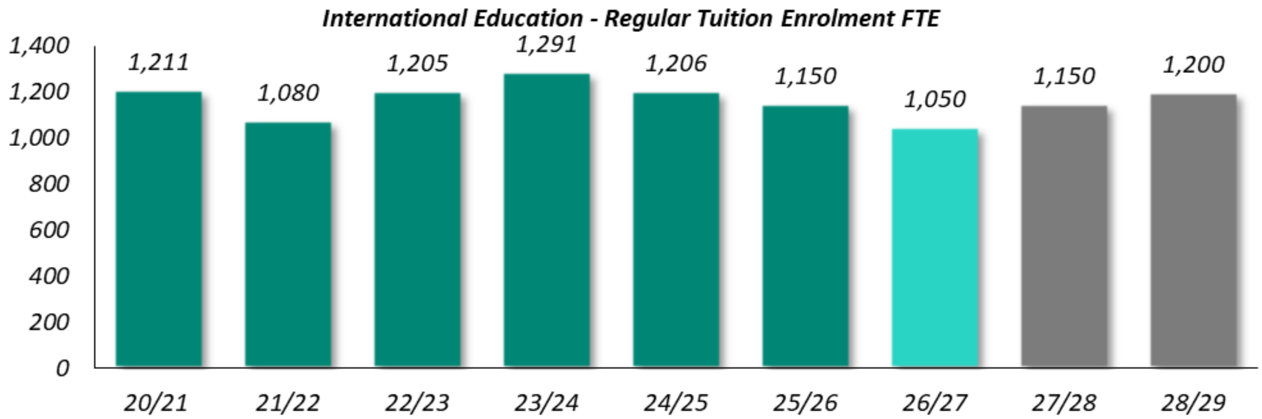
Assumptions considered when calculating the budget and multi-year forecasts for International Education revenues include:

- the impact of changes in the Federal immigration that could affect whether international students qualify for education under the provincial funding umbrella,
- the impact of lower enrolment in International Education and the district's ability to provide enhanced staffing and programming that benefits all students in the district,
- the impact of changes in international education revenues on the district's accumulated surplus policy, which in turn provides ongoing financial stability and sustainability,
- the impact of changing tuition fees while remaining competitive - international education tuition fees are forecasted to increase from $18,000 per full year term to $18,500 in 26/27 fiscal year and remain at $18,500 for the following two years.

The district attracts students from 32 countries and represents a global mix from Europe, Asia, South and North America, providing SD43 students with valuable cultural diversity and a unique cultural experience. Most of this international revenue is driven by tuition paid by students enrolled in the regular K-12 program (students enrolling in regular school programing from Sept-June). Other revenues include application fees, summer learning, and revenues from other short-term programs.

Recent changes to immigration policies, combined with increased competition in the international student market resulted in a reduction in overall international revenues. Even though tuition rates will be increasing by $500 in 2026/27, international education revenues are expected to decline by $1.27 million. This decline is driven primarily by an 8.7% decrease in enrolment, which is also impacting other related revenues such as application fees, status changes, and short-term programs.

For the 2026/27 preliminary budget, International Education revenues are based on projected enrolment of 1,050 FTE and are expected to increase annually for the 2027/28 and 2028/29 fiscal years.



Continuing Education

Continuing Education revenue is generated through tuition based vocational programs and courses designed for adults who are exploring new careers paths or aiming to develop new job skills. These programs continue to attract strong interest with revenues expected to remain steady at $303k next year and show modest, healthy growth in the following two years.

Miscellaneous Income

Miscellaneous income is generated from a range of sources including grants from BC Hydro, Fortis, administrative recoveries for federally funded programs such as Settlement Workers in Schools (SWIS) and Language Instruction for Newcomers to Canada (LINC) and required contributions to the Contractual Reserves under Joint Use Agreements. For the 2026/27 fiscal year, miscellaneous revenues are projected to decrease by $895k, reflecting the reversal of several one-time funding included in the 2025/26 Amended Budget such as credit card rebate revenues, funding for future computer hardware purchases, and other non-recurring revenues. In addition, administrative recoveries for both the LINC and SWIS programs are expected to decline in conjunction with federal funding decreases.

Rental Revenues

Rental revenues are projected to increase by $150k for 2026/27 and are expected to continue growing moderately in the following years. This reflects the district’s on-going efforts to expand before and after school childcare spaces in existing schools as well as childcare facilities in new elementary schools. The district has also planned a marginal rental rate increase to help mitigate the funding shortfalls and rising operating expenses. Schools receive 20% of the revenue generated from their facility rentals.

Investment Income

Although interest rate trends remain uncertain, the district has benefited from higher market rates by investing surplus cash in select multi-year, low-risk, value-added instruments such as market linked callable notes. As a result, the district forecasts an additional $484k in interest income for 2026/27. Interest revenues thereafter are expected to stabilize in the following years.

OPERATING EXPENSES

The district's operating expenses are comprised of salaries and benefits related to staffing as well as service and supplies costs associated with the administering school district operations.

Salaries

Employee salaries and benefits continue to be the largest operating expense for the district, making up approximately 71% of total operating costs. The table below shows how these costs are distributed between the various staffing groups. Year to year changes in these budgets are primarily driven by shifts in staffing, negotiated wage increases and annual step progressions as employees move through their respective salary grids.

Assumptions used for salary projections include:

- Teacher salary grid movement: teachers move through a 10-step salary grid based on their years of service. On average, this has added approximately $2M to $2.4M annually to the teacher salary costs. These increases have been partially offset by salary differences when higher paid teachers retire and are replaced by newer teachers entering at lower grid steps. After accounting for this offset, the net increase in cost for 2026/27 is estimated to be $1.0M inclusive of benefits.
- Collective agreement wage increments: Salary and wage increments for Teachers, Educational Assistants and Support staff are established through provincially negotiated collective agreements with the BCTF and CUPE. While the Teachers' collective agreement has been settled, the related provincial funding has not yet been confirmed. The CUPE collective agreement remains under negotiation. As a result, the 2026/27 Preliminary Budget assumes no salary increments. For 2027/28 and 2028/29, a 3% increase has been assumed for all employee groups, recognizing that the negotiated outcomes may be higher or lower.
- Staffing adjustments: Salary budgets have been updated based on staffing changes driven by enrolment projections, and additional staffing requirements for the new Burke Mountain Secondary school opening in the 2027/28 fiscal year. No additional staffing assumed for the replacement of Hazel Trembath Elementary school as existing staffing is sufficient.
- Substitute (TTOC and Casual) costs: Substitute budgets have been updated to reflect changes in coverage needs resulting from staffing adjustments, including fewer teacher positions and increased Education Assistant staffing. These changes have been factored into the projected annual substitute costs.

SALARIES *(in thousands of dollars)*	**Actual 2024/25**	**Amended 2025/26**	**Preliminary 2026/27**	**Variance**	**Forecast 2027/28**	**Forecast 2028/29**
Teachers	$178,034	$178,129	$176,115	*($2,015)*	$179,651	$183,381
Administrators	$20,172	$20,660	$20,377	*($283)*	$21,609	$22,257
Education Assistants	$28,755	$31,819	$34,094	*$2,275*	$36,551	$39,186
Support Staff	$30,611	$33,216	$33,216	*($0)*	$34,681	$35,785
Other Professionals	$8,994	$9,119	$8,904	*($215)*	$9,393	$9,675
Substitutes	$16,885	$17,528	$17,446	*($81)*	$17,546	$17,646
Total Salaries	**$283,452**	**$290,471**	**$290,152**	***($319)***	**$299,429**	**$307,930**

Teachers

Shifts in the 2026/27 student enrolment projections have resulted in a reduction in the district's overall staffing needs. As a result, the projected teacher salary budget is anticipated to decrease by $2.015 million. This includes a reduction in staffing of 30.1 FTE totalling $3.084 million, and the reversal of a $435k contingency set aside during the amended budget exercise. These decreases are partially offset by the addition of 1.0 Coordinator for the Trades Program and 1.0 Counsellor position for the Mental Health Program for a combined total of $239k, teacher step increments of $875k, and International Ed teacher salary increments of $390k that are not funded by the Ministry. The budget does not yet include any salary increases that may have resulted from the recently ratified BCTF collective agreement, which became effective July 1, 2025. These adjustments, along with the related funding, will be incorporated into the 2026/27 Amended Budget once relevant details and funding are confirmed.

Administrators

The salary budgets for Principals, Vice Principals and District Principals have been impacted by retirements and the redistribution of administrative resources. In addition, funds previously set aside for 2025/26 exempt staff salary increments were reversed, as these increments will be funded by the Ministry. To prepare for the opening of the new Burke Mountain Secondary in 2027, the district has planned for the addition of 0.4 FTE to principal position. These changes result in a projected budget net decrease of $283k.

Education Assistants

The Education Assistant salary budget is increasing by $2.275 million to reflect the addition of 50.0 FTE Education Assistant positions. This increase is necessary to support the projected increase of 155 Level 2 Inclusive Learners in the 2026/27 school year. It is important to note that the budget does not include any wage adjustments, as collective agreement negotiations with CUPE are currently underway for the contract period commencing July 1st, 2025. Any resulting salary increments and corresponding funding will be incorporated in the 2026/27 Amended Budget once an agreement has been ratified.

Support Staff

The Support staff salary budget remains unchanged for the 2026/27 fiscal year. While the overall budget has not changed, several staffing adjustments offset one another. These staffing changes include the addition of 0.3 FTE in the Caretaker I position at the Charles Best Secondary, 0.9 FTE in Noon Hour supervision across various school sites, and 0.4 FTE addition in staffing in the second half of the year to prepare for the opening of Burke Mountain Secondary school. These increases were offset by a 1.0 FTE reduction in an enrolment-driven clerical position, and staffing reorganizations at various school sites that generated savings while maintaining service levels. Note that the budget does not include any wage increases, as CUPE collective agreement negotiations are still underway. Any ratified changes will be reflected in the 2026/27 Amended Budget.

Other Professionals

Salary projections for the Other Professionals employee group are expected to decrease by $215k from the 2025/26 Amended Budget. While the FTE count remains unchanged, the reduction reflects savings from reversing funds set aside for 2025/26 exempt staff salary increments, as these will be funded by the Ministry.

Substitutes

Substitute costs have been reduced by $81k, reflecting a $155k reduction in coverage due to fewer teachers, partially offset by a $74k increase in coverage related to the higher number of Education Assistants.

Benefits

Benefit costs include both statutory and contractual (collective agreement) expenses. Statutory benefits include items such as Canada Pension Plan (CPP), Employment Insurance (EI), Employer Health Tax, and WorkSafeBC. These costs vary based on employee earnings and legislated rates. Contractual (non-statutory) benefits include pension contributions and employer-paid premiums for extended health, dental, Employee Assistance Program (EAP), and post-employment benefits. These costs are driven by employee enrolment in benefit plans and years of service.

Benefit costs are the second-largest expense category after salaries, accounting for over 20% of total operating expenditures. The table below provides a further breakdown of benefit expenses.

BENEFITS *(in $000's)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Variance	Forecast 2027/28	Forecast 2028/29
Statutory:						
Canada Pension Plan	$11,759	$12,645	$13,053	*$408*	$13,340	$13,673
Employment Insurance	$4,182	$4,269	$4,437	*$168*	$4,535	$4,648
Employer Health Tax	$5,231	$5,297	$5,281	*($16)*	$5,397	$5,532
WorkSafeBC	$3,729	$3,976	$4,173	*$197*	$4,265	$4,371
Total Statutory	**$24,901**	**$26,187**	**$26,944**	***$757***	**$27,536**	**$28,224**
Extended Health and Dental:						
Extended Health	$11,913	$13,583	$15,177	*$1,594*	$15,511	$15,898
Dental	$8,348	$9,573	$9,472	*($101)*	$9,680	$9,922
Total EHB and Dental	**$20,261**	**$23,156**	**$24,649**	***$1,493***	**$25,191**	**$25,820**
Pension:						
Teacher Pension Plan	$20,821	$20,787	$20,633	*($154)*	$21,087	$21,613
Municipal Pension Plan	$7,282	$7,679	$7,779	*$100*	$7,950	$8,149
Total Pension	**$28,103**	**$28,466**	**$28,412**	***($54)***	**$29,037**	**$29,762**
Other:						
Other - Service Costs & Int	$2,771	$3,349	$3,236	*($113)*	$3,307	$3,390
Other - various	$2,922	$3,221	$3,205	*($16)*	$3,275	$3,357
Total Other	**$5,693**	**$6,570**	**$6,441**	***($129)***	**$6,583**	**$6,747**
Total Benefits	**$78,958**	**$84,379**	**$86,446**	***$2,067***	**$88,346**	**$90,554**

Canada Pension Plan (CPP): Effective January 1, 2019, the Federal Government implemented a phased enhancement to the Canada Pension Plan, increasing CPP contribution rates from 4.95% to 5.95% over a five-year period. The final rate increase took effect in January 2023.

Beginning in 2024, a second tier of CPP contributions, commonly referred to as CPP2, was introduced through the Yearly Additional Maximum Pensionable Earnings (YAMPE). This applies to pensionable earnings above the Yearly Maximum Pensionable Earnings (YMPE) and up to a second earnings ceiling, set at approximately 14% above the YMPE. As a result, for employees earning above the YMPE, employers incur additional CPP costs of approximately $400 per employee in 2025 and $420 per employee in 2026, with corresponding increases in employee contributions. The incremental cost associated with this increase, net of staffing changes, is estimated at $408k.

Employment Insurance (EI): As the maximum EI premium payable increases each year (2025 $65.7k to 2026 $68.9k), the maximum EI premium payable by the employer also increases, even when the contribution rate itself changes only slightly. The incremental cost associated with this increase, net of staffing changes, is estimated at $168k.

Employer Health Tax (EHT): The Provincial Government introduced this new tax effective January 1, 2019, at a rate of 1.95% of payroll. The incremental cost, net of staffing adjustments is a decrease of $16k.

WorkSafeBC: WorkSafeBC has expanded coverage to include mental health claims, including bullying and harassment, contributing to increased cost pressures and rate increases across the system. Based on the District's historically stronger claims experience compared to peer school districts, WSBC rates are expected to increase only marginally. The incremental cost, net of staffing adjustments, is an increase of $197k.

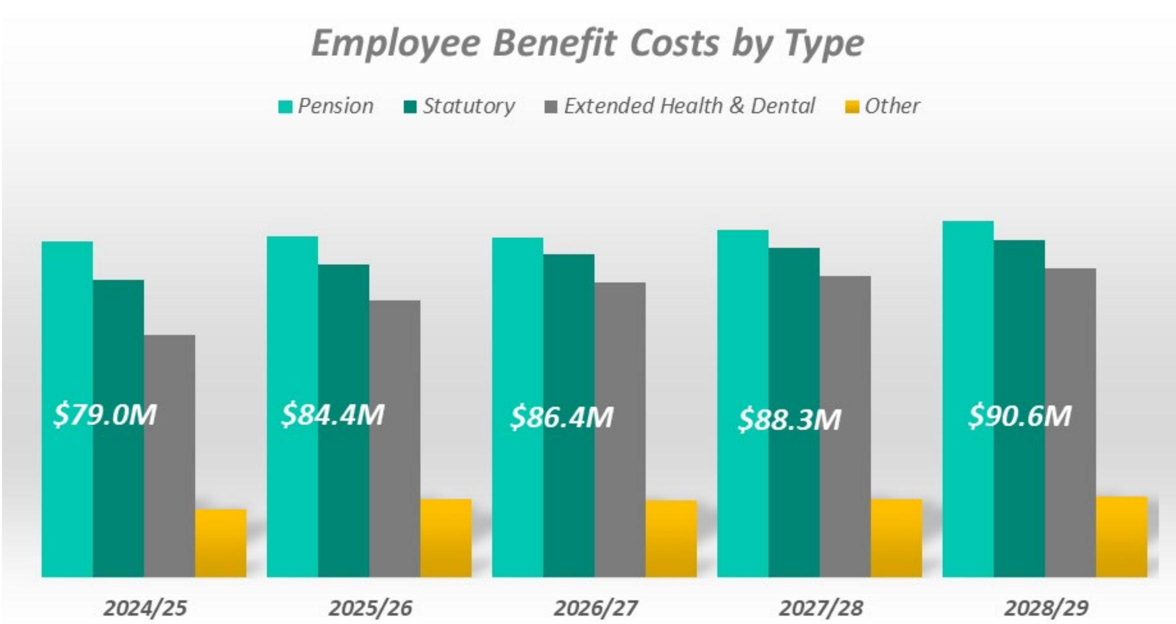
Health and Dental Premiums: Health and dental premium rates are reviewed annually and adjusted based on usage and claims experience. Premium rates are expected to increase due to a rise in usage and inflationary factors for both extended health and dental benefits. The incremental cost associated with this increase, net of staffing adjustments, is estimated at $1.5M.

Teacher Pension Plan (TPP): The current contribution rate of 11.3% for the TPP will remain unchanged for the 2026/27 school year. The TPP undergoes a valuation triennially which is not set to take place until December 31, 2026. Therefore, the contribution rate is projected to remain stable throughout the forecast period. The budget for the TPP has been decreased by $154k, resulting from the reduction of teaching positions.

Municipal Pension Plan (MPP): The current contribution rate of 9.31% for the MPP will remain unchanged for the 2026/27 fiscal year. The MPP undergoes a valuation triennially which is not set to take place until December 31, 2027. Therefore, the contribution rate is projected to remain stable throughout the forecast period. The budget for the MPP has increased by a net of $100k, primarily resulting from the addition of Education Assistants.

Other: Other benefits are inclusive of cost for employee future benefits and related service and interest costs, life insurance, and maternity and education leaves. This is budgeted to decrease by $129k.

Total benefit costs are illustrated below. Future benefits reflect changes in staffing levels and expected contractual benefit rate increases. Benefit costs continue to grow as an outcome of wage and salary increases, the cost of employee future benefits (sick leave), CPP enhancements, and extended health and dental benefit programs.



Services and Supplies

The services and supplies budgets represent the non-salary operating costs of the district. It accounts for approximately 8.4% of the overall operating budget.

For the 2026/27 fiscal year, these expenses were reduced by a total of $1.5 million (4.3%) to help the district achieve a balanced budget. Each year these budgets are reviewed and adjusted when items are no longer essential or when past spending shows that needs have changed. The savings that were found in this year's preliminary review were offset by unavoidable inflationary and contractual increases.

SERVICES & SUPPLIES *(in thousands of dollars)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Variance	Forecast 2027/28	Forecast 2028/29
Services	$9,194	$9,685	$9,532	($154)	$9,722	$9,917
Student Transportation	$544	$694	$694	$0	$708	$722
Professional Development	$2,232	$2,392	$2,406	$14	$2,455	$2,504
Rentals & Leases	$435	$534	$589	$55	$601	$613
Dues & Fees	$1,888	$1,892	$1,992	$100	$2,032	$2,073
Insurance	$1,820	$2,000	$1,913	($88)	$1,951	$1,990
Supplies	$9,835	$12,091	$11,055	($1,037)	$11,276	$11,501
Utilities	$5,489	$6,813	$6,373	($440)	$6,500	$6,630
Total Services & Supplies	**$31,437**	**$36,101**	**$34,553**	**($1,548)**	**$35,244**	**$35,949**

Services

The services expense budget has been reduced by a net $154k. This reflects savings across several areas, including reductions to school-based accounting software and credit card processing fees of $225k, NGN and digital services fees related to enrolment of $17k, and the reversal of one-time roofing contractor services of $20k. These savings are partially offset by increases in IT contractual and subscription related costs of $83k, and $25k set aside to service ventilation exhaust systems in secondary school shops.

Student Transportation

Student transportation expense budgets cover contracted taxi and bus services for students with special needs. For the 2026/27 preliminary budget, these budgets remain unchanged as services are provided under a fixed agreement. As these services represent essential supports for students, there are no reductions to service levels. Looking ahead, future budgets are expected to increase modestly as transportation costs rise due to inflation.

Professional Development

The professional development expense budget is projected to increase by $14k. This adjustment was included to meet contractual obligations required under article F.1 of the collective agreement, for the Teacher professional development.

Rentals & Leases

The rentals and leases expense budget increased by $55k reflecting higher building rental rates for the Continuing Education's Coquitlam Learning Opportunity Center (CLOC) program. The site is used to deliver the program and is centrally located to ensure easy access to all our students in the district. The forecast for 2027/28 includes an additional $15k rental increase in alignment with current market rental rates per square foot. Rental rates beyond this are expected to stabilize.

Dues and Fees

The dues and fees expense budget is increasing by $100k to reflect higher commission costs associated with recruiting and supporting growth in international education enrolment. These costs are expected to support increased international education revenue for the district. As the market becomes more competitive, modest increases are anticipated in future years.

Insurance

The insurance expense budget has decreased by $88k, primarily due to lower Medical Services Premiums incurred due to lower enrolment in the International Education program. Despite these savings, insurance budgets are expected to increase moderately in future years.

Supplies

Supplies remain the largest component of the district's Services and Supplies expense budget, supporting classroom resources, general supplies, furniture, equipment, and materials needed to operate schools, programs, and facilities. The supplies expense budget has been reduced by a net $1.037 million, primarily due to enrolment-related adjustments and targeted reductions to contingencies and one-time budgets. Key changes include enrolment-driven adjustments to school supplies and International Education budgets, and the removal of one-time items such as emergency kits and portable furniture.

These reductions are partially offset by $20k budget increase to support facility accessibility improvements. Overall, the changes align supply spending with current enrolment levels and operational needs while continuing to support core classroom and facility requirements.

Utilities

The utilities expense budget has been decreased by $440K, primarily due to lower projected natural gas and electricity usage based on multi-year trends, along with other budget adjustments. These reductions reflect efficiencies from energy-saving practices, improved purchasing agreements, and the effects of warmer winter conditions.

Interfund Transfers

Interfund transfers are transfer of funds between the operating and capital funds. These transfers serve two main purposes. The first is to properly record capital items that are purchased with operating funds. Items such as computers or classroom furniture are capital purchases and must be reflected as assets in the Capital fund. When these items are purchased using operating funds, the corresponding funds are transferred to the capital fund so that these items can be recorded as assets and their costs amortized over its useful life. This allows for the proper accounting treatment over the life of the asset.

The second purpose is to support building and facility needs. Funds may also be moved to help pay for capital projects such as portables, playgrounds or contributions that may be required by the Ministry for large capital projects such as construction of new schools, classroom additions, and seismic upgrades. If the funds are not required for capital purposes, these funds can be transferred back into the operating account.

Accumulated Reserves (Surplus)

The Accumulated Operating Surplus policy is predicated on the district using and generating an annual surplus of $3.75M, allocated equally over the following three fiscal years. Any surplus beyond the $3.75M is to be put firstly, into the education stabilization reserve, followed by a staffing stabilization reserve and then other funding initiatives such as school-based capital projects, business system initiatives or other contingencies that may be required to ensure future stability.

The International Education program has long played a vital role in contributing to the district's reserves, supporting ongoing financial stability. However, due to funding challenges anticipated for the 2026/27 fiscal year and a decline in enrolment across both regular and international education streams, the proposed budget calls for the use of an additional $1.0 million from the Education Stabilization Reserve to achieve a balanced budget. This strategic allocation will help cushion the impact of enrolment decreases, rising costs, and unfunded financial pressures, ensuring the district can maintain stable staffing levels and essential services moving forward.

The table below reflect the Accumulated Operating Surplus balance as of June 30, 2025, and the intended designated future use.

ACCUMULATED RESERVES *(in $000's)*	June 30, 2024 Opening	Reserved/(Used)	June 30, 2025 Closing
2024/25 Staffing Stabilization Provision	$3,750	($3,750)	$0
2025/26 Staffing Stabilization Provision	$3,750	$0	$3,750
2026/27 Staffing Stabilization Provision	$2,500	$1,250	$3,750
2027/28 Staffing Stabilization Provision	$1,250	$1,250	$2,500
2028/29 Staffing Stabilization Provision	$0	$1,250	$1,250
Facility & Maintenance Initiatives	$2,056	$0	$2,056
Technology Initiatives	$1,225	$0	$1,225
Education Stabilization Reserve	$4,000	$0	$4,000
School Carryforwards including Indigenous Education	$2,814	$394	$3,208
ESA Contingency Reserve	$1,000	$0	$1,000
Staffing Stabilization Reserve	$1,000	$5,000	$6,000
Contingency for Benefits	$2,000	$3,000	$5,000
School Based Capital Initiatives	$7,317	$4,366	$11,683
Teacher Mentorship Funds	$635	($14)	$621
Business Systems Initiatives	$4,165	$0	$4,165
Joint Use Agreements	$3,200	$297	$3,497
Restricted Operating Surplus	**$40,662**	**$13,043**	**$53,705**

The education stabilization reserve provides a funding source for one-time initiatives and/or to help maintain staffing when annual surplus falls below what is needed.

School carry-forward balances represent funds that remain unused during the current school year. These funds are set aside and made available for schools to use in the following year.

The capital projects reserve was established to assist schools in addressing major maintenance and replacement of equipment due to aging infrastructure (e.g. bleachers, dust collectors etc.)

The business systems reserve was established for future replacement of the ERP system when it reaches its end of life.

The contingency for benefits was established to buffer future rate increases for health and dental premiums.

The Teacher Mentorship Fund is a targeted grant that supports training and mentorship for new teachers. Spending from this fund is determined by the Coquitlam Teachers Association.

SPECIAL PURPOSE FUND BUDGET

Special purpose funds are grants provided to the school district for designated uses. These funds make up approximately 15% of the district's expenses and include roughly 25 separate funding streams, as summarized below. A detailed description of each fund can be found in Appendix D.

The amount received for these grants can vary from year to year based on the Ministry's targeted policy. Because funding amounts are not confirmed early in the process, some grant totals may change after the preliminary budget has been developed.

Pursuant to Sections 156(4) and (5) of the *School Act*, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund.

SPECIAL PURPOSE FUNDS *(in $000's)*	Actual 2024/25	Amended 2025/26	Preliminary 2026/27	Variance
Funded through Provincial Grants:				
Annual Facilities Operating Grant (AFG)	$1,140	$1,140	$1,146	$7
Changing Results for Young Children	$7	$7	$7	$0
Classroom Enhancement Fund - Overhead (CEF)	$2,503	$2,503	$2,503	$0
Classroom Enhancement Fund - Remedies (CEF)	$4,365	$5,146	$0	($5,146)
Classroom Enhancement Fund - Staffing (CEF)	$47,496	$48,089	$47,162	($927)
CommunityLINK (CLINK)	$1,758	$1,918	$1,735	($182)
Early Learning and Child Care (ELCC)	$169	$209	$175	($34)
Feeding Futures School Food Program	$3,790	$3,590	$3,545	($45)
First Nation Student Transportation Fund	$69	$110	$91	($19)
Learning Improvement Fund (LIF)	$1,310	$1,295	$1,299	$5
Mental Health in Schools	$58	$63	$47	($16)
National School Food Program	$0	$549	$531	($18)
Official Language Education Program (OLEP)	$796	$514	$514	$0
Professional Learning Grant	$0	$204	$146	($58)
Provincial Resource Program -Day Treatment (PRP)	$183	$183	$183	$0
Ready Set Learn (RSL)	$109	$129	$118	($11)
Strengthening Early Years to K Transition (SEY2KT)	$7	$57	$19	($38)
StrongStart (SS)	$320	$320	$320	$0
Student & Family Affordability Fund (SFAF)	$849	$0	$0	$0
Sub-total	**$64,928**	**$66,026**	**$59,541**	**($6,485)**
Funded through Federal Grants:				
Language Instruction for Newcomers - Federal (LINC)	$3,342	$2,703	$2,073	($630)
Settlement Workers in Schools - Federal (SWIS)	$845	$852	$738	($113)
Sub-total	**$4,187**	**$3,555**	**$2,812**	**($743)**
Other:				
Apprenticeship Program	$360	$369	$369	$0
School Generated Funds (SGF)	$14,325	$12,500	$12,500	$0
Others (Scholarships & Bursaries, Staff Development)	$967	$224	$205	($19)
Sub-total	**$15,652**	**$13,093**	**$13,074**	**($19)**
TOTAL	**$84,767**	**$82,674**	**$75,427**	**($7,248)**

**Note: 2025/26 Amended Budget amounts include carryforward balances from prior year.*

There are a few special purpose funds that must be fully expended in the fiscal year in which they were provided. This includes Classroom Enhancement Fund, Annual Facilities Grant, Learning Improvement Fund, and Provincial Resource Program. The other fund balances may be carried forward to future years.

Noted below is a further discussion of some of the more impactful special purpose funds.

Classroom Enhancement Fund

On March 10, 2017, the Ministry of Education, the BC Public Schools Employers' Association, and the BC Teachers' Federation ratified a Memorandum of Agreement (MOA #17) pursuant to Letter of Understanding No. 17 to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement. The Memorandum of Agreement fully and finally resolved all matters related to the implementation of the 2016 Supreme Court of Canada decision. The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs associated with MOA #17.

In mid October, once enrolment is confirmed and classes organized for the school year, school districts are required to submit their request for CEF funding based on actual staffing requirements. Submissions are reviewed and final allocations are confirmed along with the operating grant in December. To ensure SD43 is receiving the appropriate level of funding, close monitoring of implementation occurs throughout the school year. The table below summarizes the staffing, overhead costs and remedy for the current year and projected staffing for next year.

CLASSROOM ENHANCEMENT FUND	Amended 2025/26		Preliminary 2026/27		Variance	
	FTE	*in $000's*	*FTE*	*in $000's*	*FTE*	*in $000's*
Staffing:						
Teachers	353.3	$46,166	346.9	$45,273	(6.4)	($893)
TTOC's		$1,924		$1,889	-	($35)
Total Staffing	**353.3**	**$48,089**	**346.9**	**$47,162**	**(6.4)**	**($927)**
Overhead:						
Education Assistants	33.0	$1,955	33.0	$1,955	-	$0
Administrators	1.0	$438	1.0	$438	-	$0
Other Expenses		$110		$110		$0
Total Overhead	**34.0**	**$2,503**	**34.0**	**$2,503**	**0.0**	**$0**
TOTAL	**387.3**	**$50,592**	**380.9**	**$49,665**	**(6.4)**	**($927)**
Remedy Costs		**$5,146**		**TBD**		**TBD**

For the 2026/27 preliminary budget, and until additional information becomes available, the teacher staffing portion of the Classroom Enhancement Fund (CEF) is based on current year staffing and then adjusted for changes in enrolment, non-enrolling ratios and the use of "flex factor". Based on the projected decline in enrolment, combined with a decline in English Language Learners (ELL), we are expecting a reduction in non-enrolling staffing of 6.4 FTE. Further adjustments will be made once actual enrolment numbers are known and class size, composition requirements addressed under best efforts.

The overhead cost component of the CEF funding is used to support additional Education Assistant positions, mentoring for new teachers, administrative support for remedy tracking and teacher release time needed to complete Individual Education Plans (IEPs). Teacher staffing and Overhead costs have not been adjusted to include any salary or wage increments that were recently ratified under the provincial collective agreement.

Remedy costs are not included in the Preliminary budget. They will be added to the Amended Budget once actual October remedy amounts are known.

Federally Funded Programs

Both the Language Instruction for Newcomers to Canada (LINC) and Settlement Workers in Schools (SWIS) programs are federally funded, and recent federal funding reductions have had a direct impact on staffing levels within each program.

Language Instruction for Newcomers to Canada (LINC) supports newcomer and refugee parents by helping them build English language skills and learn about Canadian society, including health care, laws, and employment. The program also helps families connect with the local community through networking and volunteer opportunities. The Federal government recently announced funding cuts to the program which will require a reduction of 3.0 FTE teachers and 0.5 FTE clerical positions funded within the program.

Settlement Workers in Schools (SWIS) is a school-based program that helps newcomer families navigate the school system and access community and government services. Settlement workers provide culturally responsive support, workshops, and connections to resources that assist families with both immediate and ongoing settlement needs. Recent federal funding cuts will require a reduction of 1.0 FTE Settlement Worker funded within the program.

School Food Programs

Feeding Futures School Food Program funding for the 2026/27 school year has been confirmed by the Ministry for a total of $3.5 million. Of this amount, an estimated $1.5 million will be directly allocated to schools and food support partners, with the remaining funds centrally managed to support lunch programs, staffing, and broader community needs.

National School Food Program funding became available to British Columbia following a spring 2025 agreement between the B.C. Government and the Government of Canada. This investment is intended to complement the existing Feeding Futures initiative. The district received $531k for 2025/26, supplemented by an $18k carry-forward from 2024/25, for a total of $549k. Funding levels for 2026/27 are expected to remain unchanged, but have not yet been confirmed by the Ministry.

FEEDING FUTURES FOOD PROGRAM	Amended 2025/26		Preliminary 2026/27		Variance	
	FTE	*in $000's*	*FTE*	*in $000's*	*FTE*	*in $000's*
Funds Allocated:						
Direct to Schools		$723		$723		$0
Direct to Food Partners		$734		$734		$0
Total Funds Allocated	**0.0**	**$1,457**	**0.0**	**$1,457**	**0.0**	**$0**
Funds Held at Board Level:						
Lunch Program		$966		$978		$12
Staffing	9.8	$770	9.8	$770	0.0	$0
Teacher DH Allowances		$265		$265		$0
Mileage, Supplies, Equip, Other		$75		$75		$0
Total Funds Held at Board Level	**9.8**	**$2,076**	**9.8**	**$2,088**	**0.0**	**$12**
TOTAL	**9.8**	**$3,533**	**9.8**	**$3,545**	**0.0**	**$12**

Note: 2025/26 amounts listed in the table above exclude the 2024/25 carryforward balance of $57k.

School Generated Funds

School Generated Funds account for the largest portion of the Special Purpose Funds and represent the total funds accumulated and managed at the local school level. These funds are held in individual school bank accounts and come from a variety of sources, including fundraising activities, student fees, cafeteria revenue, school store sales, donations from Parent Advisory Councils (PACs), and other school-based initiatives.

CAPITAL FUND BUDGET

The Capital Fund revenues and expenditures reflect the capital activities of the school district. Revenues are comprised of lease income from closed schools, investment income from capital fund balances, gains on sales of capital assets and capital funding received from the Ministry. Expenses include capital expenditures for land, buildings, computer hardware and software, vehicles and equipment that are funded from the Ministry capital grants (bylaw capital, Ministry of Infrastructure restricted capital), land capital, local capital, the operating fund, and special purpose funds. Pursuant to Ministerial Order 033/09, an annual deficit may be incurred in the capital fund Statement of Operations for the portion of amortization expense that exceeds revenues from deferred capital contributions.

The work undertaken by the Facilities Department is guided by SD43's strategic plan, Directions 2025, with a focus on creating innovative and sustainable facilities that support emerging learning needs. The goal is to provide the best quality learning environment for students and staff. However, with limited funds, prioritizing needs is a critical process. The capital planning process reviews short, medium, and long-term plans several times during the year to help determine priorities and address emergent needs.

Capital planning is largely driven by the changing enrolment needs of the district. As enrolment needs change, facility plans are adapted and adjusted as necessary. Being able to project enrolment effectively, move programs of choice when needed and create new spaces in a timely way underpins the effectiveness of our capital planning.

A principal element of facilities planning is an emphasis on minimizing and reducing environmental impact. This aligns with the cross-cutting themes identified in SD43's strategic plan, Directions 2025, and supports district-wide social engagement and behavioural initiatives with staff and students related to environmental stewardship. The Facilities Department measures progress both quantitatively and qualitatively.

Capital revenues are comprised of numerous capital categories:

Bylaw Capital

Bylaw Capital represents Ministry of Infrastructure capital grants drawn on Certificates of Approval (COA) for capital projects and includes amounts for specific capital projects, capital portion of the Annual Facility Grant, carbon neutral capital project funding, and playground equipment funding.

Ministry of Infrastructure Restricted Capital

Ministry of Infrastructure restricted capital represents the Ministry's portion (75%) of proceeds on disposal of land and buildings, and any bylaw project surpluses on completed projects. The Ministry's approval must be received to spend these funds.

School Site Acquisition Charge (SSAC)

These funds represent amounts collected by the district from the municipalities and villages for future school site land purchases as identified in the capital plan. Local governments collect these charges from building developers for new residential parcels to be created and new multiple family residential units to be constructed. The funds may only be used to purchase Ministry approved sites for new schools.

Local Capital Reserve

Comprised of the Board's local capital reserve, local revenue, transfers from the district's operating fund, or any other grant designated by the Ministry. The reserve is designated for local capital expenditures, and other board approved projects. Additionally, the District is permitted to retain 100% of the proceeds from land sales in local capital, provided it is confirmed that the land was originally purchased using district funds.

Annual Facility Grant (AFG)

The Annual Facility Grant is funding provided by the Ministry of Infrastructure for designated school capital or maintenance upgrades including roof replacements, mechanical, HVAC, floor, site, paving and lighting upgrades as well as exterior painting. The capital portion of the AFG grant for 2026/27 is estimated at $6.1M, consistent with prior year.

Information Technology

Technology continues to play a critical role in supporting the goals and objectives of SD43's strategic plan, Directions 2025, and is identified as a cross-cutting theme. Information Technology (IT) broadly supports instruction through STEAM and other curricular and core competencies in addition to maintaining and sustaining a robust, future oriented infrastructure.

Technology Infrastructure is continually renewed, and new technology applied. This supports schools with upgrades to devices as well as increasing equitable access in support of daily instruction and learning. An important element is also the gathering, securing, and the storing of data to allow informed decision making not only regarding the individual student but to support SD43 business operations, human resources, finance, payroll etc. For more specific details, please see the Framework for Enhancing Student Learning.

Ongoing renewal of technology infrastructure is funded from the operating fund and subsequently capitalized through a transfer to capital. Annually, any unspent funds remaining under the infrastructure operating budget is transferred to local capital as a stabilizing provision for fluctuations in major hardware purchases that can occur over a three-to-seven-year period.

Transfer from Operating Funds

As noted above, when capital assets are purchased with operating funds, they must be transferred from the operating fund to the capital fund to be properly capitalized and amortized over the life of the asset. This transfer is reflected as an inter-fund transfer between the two operating statements. In addition, funds are transferred for the purposes of purchasing portables, which are not funded by the Ministry of Infrastructure, and to support anticipated local funding contribution requirements from Treasury Board for new or replacement schools, additions, or seismic upgrades.

Capital Developments

The following details major planned and in-progress capital projects:

Montgomery Middle (seismic replacement)

On July 23, 2024, Montgomery Middle School was approved for replacement for 600 students with Neighbourhood Learning Centre space added for indigenous education focus. At a maximum budget of approximately $86 million, design is underway with occupancy expected for the fall of 2028.

Dr. Charles Best Secondary (12 classroom addition)

On July 15, 2024, funding was approved for a 12-classroom prefabricated addition for Dr. Charles Best Secondary. This addition will help accommodate the growing capacity need for the school and will help accommodate space needs for an upcoming seismic mitigation upgrade to the school. The addition is expected to be completed in the spring of 2026.

Burke Mountain Secondary School: (new school)

On March 1, 2022, funding approval was received from the Ministry of Education and Child Care to construct Burke Mountain Secondary School. This facility is scheduled to open in the fall of 2027. The school will initially operate as a Grades 8–10 school, with Grade 11 added in Year 2 and Grade 12 added in Year 3. The school is essential to meet the needs of this growing community. With an estimated total cost of $160 million, Burke Mountain Secondary is expected to be the most expensive school ever built in the history of BC.

The site itself is two separate parcels. One parcel is owned by SD43, and the other parcel is owned by the City of Coquitlam. At the end of the building cycle, the SD43 property will have a secondary school, a middle school, a Grade A grass field, and parking space. On City owned land, there will be an artificial turf field and track, as well as other park amenities. The city will also maintain the Grade A grass field through a joint use agreement.

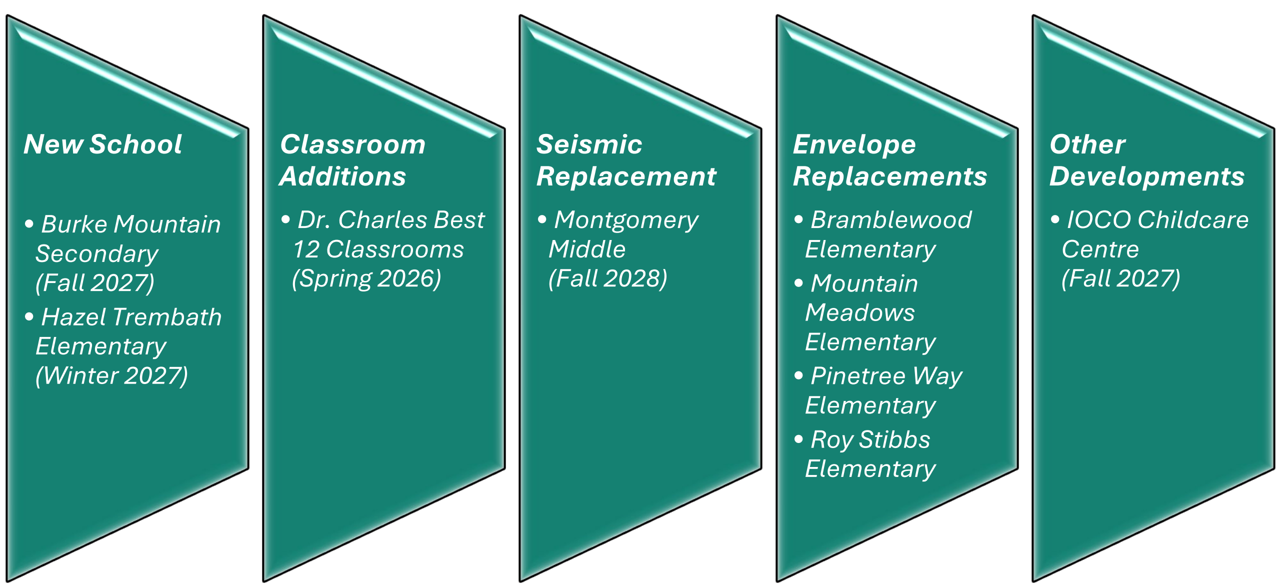
Hazel Trembath Elementary School (replacement)

The Ministry of Infrastructure has approved the plan to rebuild Hazel Trembath Elementary School, confirming provincial support to replace the school following the fire. The project is proceeding on an expedited timeline, with construction anticipated to begin in July 2026 and the new school scheduled to open in December 2027, at an expected total project cost of nearly $39 million.

Ioco School (childcare centre)

The district is advancing plans supported through community engagement, including a July 6, 2023, information session, to re-open the historic school building (constructed in 1921 and approximately 12,000 square feet) as a modern childcare facility. With community support, the district is pursuing funding through the New Spaces Grant to help convert the site into licensed childcare space for local families. The Development Application was submitted in March 2026, and the project has a planned completion date in the fall of 2027.

Major capital developments currently in progress:



Portables and Classroom conversions:

The purchase of portables, including site preparation and relocation, is not funded by the Ministry and requires a transfer from operating funds to local capital. Currently, the District plans to refurbish three existing portables at Minnekhada Middle. One portable will be refurbished for use at Minnekhada Middle in September 2026, and the other two will be refurbished for use at Roy Stibbs Elementary in January 2027. In addition to the above, the district is constantly reviewing unused or underutilized spaces throughout the district and converting these into classroom spaces needed in support of efforts to address class size and composition issues.

Capital Plan Funding Requests

SD43's capital plan requests, submitted to the Ministry of Infrastructure annually in June, consists of the following highest priority projects.

New School Expansion Projects

- *Marigold Elementary*
- *NE Coquitlam Middle*

School Additions

- *Maple Creek Middle*
- *Riverside Secondary*

School Replacements

- *Como Lake Middle*
- *Nestor Elementary*

Seismic Mitigation

- *Dr. Charles Best Secondary*
- *Maple Creek Middle*

Site Acquisition

- *Fraser Mills Elementary*

FINANCIAL STABILITY RISKS, AND OTHER SIGNIFICANT ITEMS

In 2017, the district completed an enterprise risk assessment that identified 29 areas of risk. The Board receives an annual update on actions taken to mitigate these risks; however, several remain outside the district's direct control. The use of the accumulated surplus, in accordance with Board policy, helps to mitigate or reduce exposure to some of these risks. The following outlines several risks that continue to be most significant.

Grant Revenue - Underfunding of Wage Settlement, Benefits, and Inflation

The operating grant is the district's primary source of funding for operating expenses and is provided by the Ministry of Education and Child Care based on student enrolment, student needs, and limited supplemental funding. While recent funding increases largely address negotiated salary and wage settlements, they do not fully fund teacher step increments, wage increases for international education staff, administrators (principals and vice-principals), or other professional staff.

Grant funding has also not kept pace with rising statutory and contractual benefit costs. Canada Pension Plan (CPP) contributions have increased significantly over the past five years, with the introduction of the second CPP tier in 2024 adding an additional 4% cost on a higher salary base. WorkSafe premiums have also increased substantially as coverage requirements have expanded. In addition, the provision of sick leave for substitute staff is not supported by a dedicated funding source, further drawing on district resources. .

Inflationary pressures are not funded by the Ministry, resulting in reduced services to schools across all areas of district operations and requiring the district to do more with fewer resources. This risk is heightened in the current year due to elevated inflation levels.

This level of ongoing underfunding is not sustainable and cannot be absorbed without reductions in other areas. With less than 10% of operating expenses allocated to services and supplies, the district has limited flexibility to offset these pressures without impacting programs or staffing.

Facilities – Schools and Classrooms

As previously reported, addressing demand for elementary school space—particularly in the northeast sector of the district and the municipal urban core—requires sustained, forward-looking capital planning. In the absence of timely provincial capital commitments, the district has, in some cases, advanced local capital funds to mitigate risks related to school overcrowding and student safety.

The restoration of collective agreement language has further increased pressure on classroom space. The district has limited ability to fund classroom additions, portable placements, or further classroom conversions without confirmed funding commitments from the Ministry of Infrastructure. Ongoing underfunding of capital for new and replacement school facilities continues to create pressure to redirect resources away from classrooms to meet facility needs. Continued advocacy for adequate provincial capital funding, along with the potential disposition of surplus assets, remains critical to augmenting available funding and addressing long-term facility requirements.

Capital Requirements and Interfund Transfer Requirements

Interfund transfers involve the reallocation of funds between the operating and local capital funds and are used to mitigate the risk of provincial underfunding for approved capital projects, such as new school construction, classroom additions, and seismic upgrades. When capital funding pressures ease, these funds may be transferred back to support operating requirements.

The Ministry does not provide funding for new or replacement portables, which creates additional financial pressure in growing communities that do not yet have an approved capital project or addition. To support long-term planning and advocacy, the district submits a five-year capital plan annually to the Ministry, as required under the School Act and Ministry policy. The most recent capital plan is publicly available on the SD43 website here.

Aging Equipment in Schools

Aging infrastructure within schools presents a growing financial risk, as major equipment such as gym bleachers, dividing curtains, dust collectors, and other specialized equipment are reaching end-of-life and experiencing more frequent failures. These items are costly to replace and are typically beyond the financial capacity of individual schools, creating unplanned pressure on district operating and capital resources. Without sustainable funding strategies, deferred replacement increases the risk of service disruptions, safety concerns, and higher long-term costs.

Staffing

Staffing recruitment challenges continue particularly in specialty teaching positions such as STEAM, language arts, and supports for students with unique needs, including education assistants. The district is also experiencing significant difficulty attracting and retaining professionals in key operational areas. These include finance, human resources, payroll, procurement, facilities project management, information technology, and skilled trades within maintenance operations.

The district is starting to see more retirements and succession planning challenges in key leadership, professional, and operational roles across the District. Without adequate capacity to recruit, develop, and transition successors, the District may experience loss of institutional knowledge, skill gaps, and reduced ability to sustain operations and advance strategic initiatives. Proactive workforce and succession planning will become critical to support continuity and organizational resilience.

Classroom Enhancement Fund (CEF)

The Classroom Enhancement Fund (CEF) was implemented following the restoration of collective agreement language related to class size and class composition. In 2025-26, the total CEF budget was $55.7 million, including $5.1 million for remedy costs. At the March funding announcement, the Ministry confirmed that 100% of this amount will be provided for budget planning purposes.

However, additional funding requirements related to staffing and remedies are not confirmed until December 2026, well after staffing decisions have been finalized and classroom organization completed. This timing creates uncertainty and poses a significant financial risk to the district if additional costs are not fully funded.

SUMMARY AND FINAL COMMENTS

The 2026-27 Preliminary Budget reflects the best information available at the time of preparation, based on anticipated Ministry grants and other revenues. Expenditures have been allocated to support projected enrolment, align with the District's Directions 2025 Strategic Plan, and meet legislated and collective agreement obligations.

The budget is fundamentally enrolment-driven. While enrolment projections inform initial staffing decisions, actual enrolment is not confirmed until September, at which time staffing, the District's largest cost driver, is adjusted accordingly. Enrolment continues to fluctuate throughout the school year; however, provincial funding is based on the September 30 enrolment count, and subsequent changes do not generate additional funding.

The effectiveness of the budget in supporting student achievement and well-being is reported through the District's annual education report, *Framework for Enhancing Student Learning*. This report serves as the primary accountability document linking financial decisions to educational outcomes and student success.

As outlined throughout this plan, the District faces significant financial and operational challenges, including declining enrolment, underfunding of statutory and contractual cost pressures, inflationary impacts, capital funding constraints, and increasing demands related to staffing and student needs. Despite these challenges, the Preliminary Budget has been developed to balance fiscal responsibility with stability in schools and classrooms.

Specifically, the budget has been prepared in a manner that:

- Balances the interests and priorities of partner groups, stakeholders, and the broader community;
- Limits the impact of reduced revenues and funding shortfalls on staffing levels wherever possible;
- Strategically utilizes accumulated surplus to support financial stability and short-term pressures;
- Prioritizes supports for the District's most vulnerable learners; and
- Maximizes available resources to support student learning, safety, and well-being.

While this budget reflects difficult trade-offs and limited flexibility, it represents a prudent and responsible financial plan that supports core educational services and positions the District to respond to future uncertainties as funding and enrolment conditions evolve.

APPENDIX A - Budget Partner Group and Community Meeting Summary 2026/27

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
Teachers - Non-Enrolling/Learning Services					
1	CTA	Counselling Time		Additional 2.0 of counselling time at the elementary level - additional Learning Support Team time could enable counsellors to have more counselling time.	The district will be adding one counsellor position to Learning Services to assist as a mental health support specialist, provide drop in coverage where needed and provide support during critical incidents.
2	CTA	Learning Support Team		Increase in Learning Support Team time throughout the district to support both teachers and learners.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to add LST positions at this time.
3	CTA	Teacher Librarians		Increase in teacher librarian time.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase teacher librarian time at this time. The district follows the collective agreement and allocates teacher librarian per the required ratios.
4	IEC	Indigenous Advocacy Teacher Blocks		Request that the Indigenous Advocacy Teacher Blocks be filled for 2026-2027 noting an understanding of limitations due to budget priorities.	In 2025-2026, 1.25 FTE/10 Indigenous Advocacy Teacher Blocks were added from regular funding (2 blocks at each of Terry Fox & Centennial, and 1 block at each of Pinetree, Riverside, Heritage Woods, Gleneagle, Charles Best, and Port Moody Secondary). These positions will continue and the district will do it best to ensure these are filled.
5	CMTA	Music/Fine Arts Coordinator	⊕	Creation of at least a 0.2 FTE Music/Fine Arts Coordinator position to manage the music budget and organize district music events.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to create this position at this time.
Teachers - General					
6	CTA	CTA - Teacher Staffing	⊕	No teacher layoff and maintain staffing levels for teachers.	Not implementing teacher layoff introduces significant financial risk to the budget, however, the District understands the nonfinancial impacts that layoff causes and will do all possible to avoid the implementation of teacher layoff.

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
Administration					
7	CPVPA	CPVPA - Admin Staffing and Relief Time	⊕	Eliminate administrator teaching time to the greatest extent possible to ensure adequate time for mentorship. Reduce teaching time for middle vice principal positions to allow mentorship time.	Significant resources were expended in budget 2023/2024 to eliminate teaching time for all elementary principals. Further adjustments cannot be funded at this time.
8	CPVPA	Additional Learning Services P or VP	⊕	Seeking an additional Learning Services principal or vice principal focused on staff development.	The district will address the addition of a Learning Services principal position through a reorganization of existing administrative positions.
Support Staff					
9	CUPE	Clerical - Increase Hours of Secretary II positions at five specific schools	⊕	Requesting the increase from 17.5 hours weekly to 35 hours per week (5 days) at Glen, Walton, Smiling Creek, Leigh and Aspenwood.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase hours as requested at these sites. Clerical hours may be adjusted from sites with declining enrolment to sites experiencing increase in enrolment.
10	CUPE	Additional Secretary IIs	⊕	Requesting the addition of part-time 20-hour secretary II at Maple Creek and dedicated 20-hour clerical time at Rochester.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase hours as requested at these sites. Clerical hours may be adjusted from sites with declining enrolment to sites experiencing increase in enrolment.
11	CUPE	Clerical Supervisor		Requesting an increase of one clerical supervisor to assist with supporting other classifications that fall under clerical, such as noon hour, library assistant and post secondary advisors and support alternate programs or provide training on MYEd.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase hours as requested at these sites. Clerical hours may be adjusted from sites with declining enrolment to sites experiencing increase in enrolment.
12	CUPE	District SIS Operator IE/My ED BC Support Team		Requesting a District Level SIS Operator to facilitate centralized Registration and data entry for Fee Paying International students and to assist with elementary scheduling.	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to create this position at this time.
13	IEC	Education Assistants		It was requested to increase the number of Education Assistant positions as they play an important role in the district.	Budget 26/27 will see an increase to the number of EA/LISW positions in the district based on inclusive learner student projections.

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
Support Staff					
14	CTA	EAs and LISW's	⊕	Increase of continued additional support from LISWs and EAs to ensure safety for students and staff.	Budget 26/27 will see an increase to the number of EA/LISW positions in the district based on inclusive learner student projections.
15	DPAC	EAs and LISW's	⊕	Continued recruitment and retention of education assistants (EAs) to ensure classroom support and student well-being.	Budget 26/27 will see an increase to the number of EA/LISW positions in the district based on inclusive learner student projections. District will continue to make every effort to attract and retain these positions in our district.
16	CPVPA	EAs and LISW's		Optimize the allocation of EA's and LISW's hours to ensure it is done thoughtfully to address complexity.	Budget 26/27 will see an increase to the number of EA/LISW positions in the district based on inclusive learner student projections. Allocations are based on a comprehensive method to address complexity by total school population.
Services and Supply Budgets					
17	CPVPA	Student Activity Fees (Middle/Secondary Schools)		An increase to middle and secondary school activity fees could significantly improve and have a big impact on school budgets, as not all student activities fees are paid annually.	The Superintendent and Secretary-Treasurer are in discussions regarding student activity fees and are exploring how these may be adjusted.
18	DPAC	Maintain Funding	⊕	Maintain current budget of $20,000 per year. This funding is needed to continue with a dedicated DPAC administrative assistant which is essential for DPAC business.	Current funding levels will remain intact in Budget 26/27.
19	CPVPA	School Supplies	⊕	Consumable expenses have continued to increase without a corresponding rise in annual budgets, creating financial pressure on both administration and staff. For example, students with significant needs often require iPads as learning tools; however, due to rising costs, it is becoming increasingly difficult to secure adequate funding at the school level.	Despite significant pressures on the Budget 26/27, school supply budget allocation rates for each level will remain at current rates. If further funding becomes available, this item will be reassessed.
20	CMTA	Continued Funding	⊕	Continued funding for buses and Teachers Teaching On Call (TTOCs) for CMTA district music events ($35,000).	Current funding levels will remain intact in Budget 26/27.
21	CTA	Teacher Learning Resources	⊕	An increase in the budget for teacher learning resources (e.g. office supplies, learning plans, activity ideas).	Due to significant unfunded cost pressures (benefits, WSBC, CPP, EI, etc.) and declining enrolment, the district is unable to increase budgets for learning resources at this time.

Item #	Partner Group	Request		Budgetary Request - What We Heard	How We Responded
Other					
22	DPAC	Mental Health Support	⊕	Remove EA scheduling from CTA members to allow more direct support for youth.	Learning Services Teachers are responsible for the educational programs of students in inclusive education. A program includes the supports required by EAs. It is impossible to create, plan, and coordinate a child's educational program without direct involvement in the EAs schedule.
23	IEC	Mental Health Support		Protect direct student support for mental health and belonging, as well as support for the transitional periods (kindergarten and grade 12).	The district will be adding one counsellor position to Learning Services to assist as a mental health support specialist, provide drop in coverage where needed and provide support during critical incidents.
24	CPVPA	BCPSEA Annual Raises	⊕	Continued support from the board with regards to the annual raises allowed by BCPSEA.	The district will support increases up to the extent allowed by BCPSEA and funding availability.
25	Food Link Society	Food Security		Increased funding support of $120,000 for food access for SD43 students, including drivers, refrigerated transportation, insurance and logistics systems.	The district will increase the funding by $60,000, which brings the total support to $96,000 annually.
26	DPAC	Attendance Supports for staff and students		Seeking a holistic, preventative approach to attendance support including infrastructure upgrades (HVAC/Air Handling), professional development, and student initiatives.	As funding permits, the district has been proactively replacing HVAC systems that provide better air quality.
27	DPAC	Traffic Safety		Request for increased support, along with municipal partners, to support PAC initiatives for increased traffic safety initiatives around schools.	Administrative Procedure 556 addresses traffic safety. The district's jurisdiction over traffic is limited to district property; however, we are aware that our municipalities engage in on-going efforts to work with communities around traffic safety. A traffic safety portal is available for administrators to access additional resources to assist with traffic safety around their schools.
			⊕	Items raised in the most immediate preceding year.	

APPENDIX B - Estimated Operating Grants 2026/27 School Year

Estimated Operating Grants Overview - 2026/27 School Year — **School District 43 (Coquitlam)**

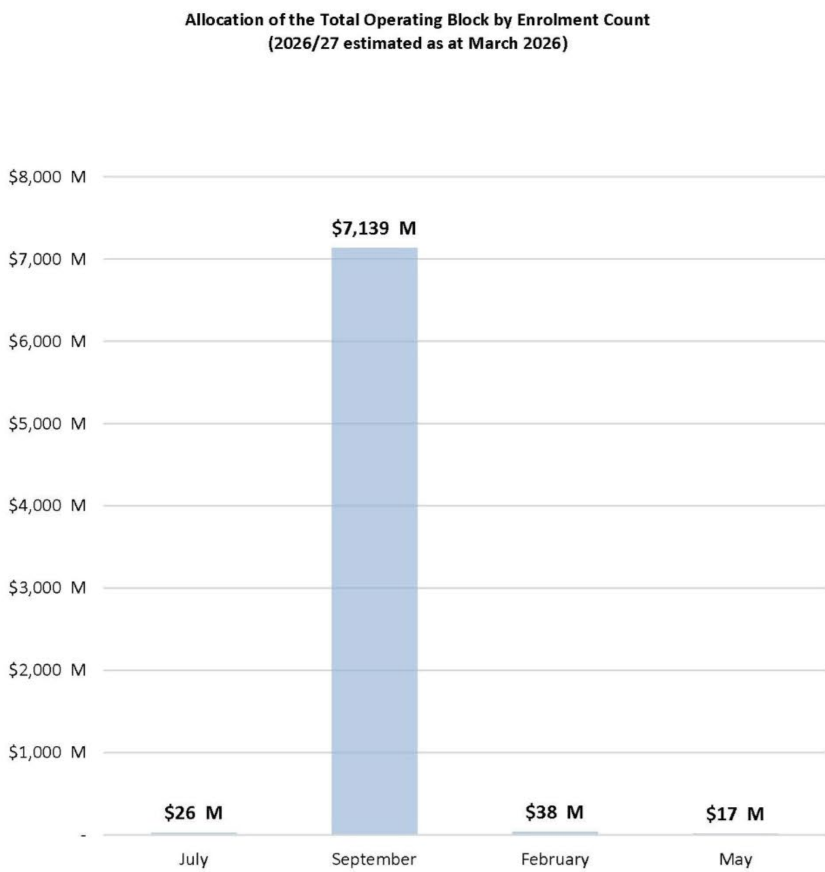
September 2026 Enrolment Count	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	31,832.0478	$9,015	$286,965,911	
Continuing Education	3.5625	$9,015	$32,116	
Alternate Schools	293.0000	$9,015	$2,641,395	
Online Learning	260.0000	$7,280	$1,892,800	
Home Schooling	66	$250	$16,500	
Course Challenges	188	$282	$53,016	
Total Enrolment-Based Funding (September)	**32,388.6103**			**$291,601,738**
	Total Enrol. Change	**Funding Level**	**Funding**	**Total Supplement**
1% to 4% Enrolment Decline	-306.0147	$4,508	$0	
4%+ Enrolment Decline		$6,761	$0	
Significant Cumulative Decline (7%+)	138.8125	$4,508	$0	
Supplement for Enrolment Decline				**$0**
	Enrolment	**Funding Level**	**Funding**	**Total Supplement**
Level 1 Inclusive Education	22	$51,300	$1,128,600	
Level 2 Inclusive Education	1,979	$24,340	$48,168,860	
Level 3 Inclusive Education	324	$12,300	$3,985,200	
English Language Learning	6,350	$1,815	$11,525,250	
Indigenous Education	1,195	$1,790	$2,139,050	
Adult Education	70.0000	$5,755	$402,850	
Equity of Opportunity Supplement			$1,066,466	
Supplement for Unique Student Needs				**$68,416,276**
			Funding	
Variance from Provincial Average	-$63			
Estimated Number of Educators	1,803.256		-$113,605	
	Enrolment	**Funding Level**	**Funding**	**Total Supplement**
FTE Distribution	32,458.6103	$180.33	$5,853,261	
Supplement for Salary Differential				**$5,739,656**
Supplement for Unique Geographic Factors				**$3,140,938**
Funding Protection				**$0**
Curriculum and Learning Support Fund				**$294,252**
September 2026 Enrolment Count, Total				**$369,192,860**

July 2026 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	3,500	$260	$910,000	
Summer Learning Grade 8-9	575	$260	$149,500	
Summer Learning Grade 10-12	1,350	$510	$688,500	
Supplemental Summer Learning Funding			$450,225	
Cross-Enrolment, Grade 8 and 9	0	$510	$0	
Summer Learning, Total				**$2,198,225**
February 2027 Enrolment Count	**Enrolment**	**Funding Level**	**Funding**	**Total Supplement**
School-Age FTE - Continuing Education	7.5000	$9,015	$67,613	
Adult FTE - Continuing Education	70.0000	$5,755	$402,850	
K-Gr 9 School-Age FTE - Online Learning	0.0000	$3,640	$0	
Gr 10-12 School-Age FTE - Online Learning	360.0000	$7,280	$2,620,800	
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	10	$12,170	$121,700	
Level 3 Inclusive Education Enrolment Growth	0	$6,150	$0	
Newcomer Refugees	10.0000	$4,508	$45,080	
ELL Supplement - Newcomer Refugees	10	$908	$9,080	
February 2027 Enrolment Count, Total				**$3,267,123**
May 2027 Enrolment Count	**Enrolment**	**Funding Level**	**Funding**	**Total Supplement**
School-Age FTE - Continuing Education	5.0000	$9,015	$45,075	
Adult FTE - Continuing Education	50.0000	$5,755	$287,750	
K-Gr 9 School-Age FTE - Online Learning	0.0000	$2,427	$0	
Gr 10-12 School-Age FTE - Online Learning	50.0000	$7,280	$364,000	
Adult FTE - Online Learning	0.0000	$5,755	$0	
May 2027 Enrolment Count, Total				**$696,825**
Indigenous Education Councils				**$48,239**

2026/27 Full-Year Estimated Total	**$375,403,272**
Estimated 2026/27 Operating Grant from Indigenous Services Canada	$0
Estimated 2026/27 Operating Grant from Ministry of Education and Child Care	$375,403,272

APPENDIX C - 2026/27 Operating Grant Allocation Formula Overview

Overview of the 2026/27 Operating Grant Allocation Formula



73% allocated through the Basic Allocation	**Basic Allocation** — Common per student amount for every FTE student enrolled by school type.	
	Standard School	$9,015 per school age FTE
	Alternate School	$9,015 per school age FTE
	Continuing Education	$9,015 per school age FTE
	Online Learning	$7,280 per school age FTE
19% allocated to recognize unique student enrolment	**Unique Student** — Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
	Level 1 Inclusive Education	$51,300 per student
	Level 2 Inclusive Education	$24,340 per student
	Level 3 Inclusive Education	$12,300 per student
	English/French Language Learning	$1,815 per student
	Indigenous Education	$1,790 per student
	Adult Education	$5,755 per FTE
7% allocated to recognize unique district factors	**Unique District** — Additional funding to address uniqueness of district factors.	
	Small Community	For small schools located a distance away from the next nearest school
	Low Enrolment	For districts with low total enrolment
	Rural Factor	Located some distance from Vancouver and the nearest large regional population centre
	Climate Factor	Operate schools in colder/warmer climates; additional heating or cooling requirements
	Sparseness Factor	Operate schools that are spread over a wide geographic area
	Student Location Factor	Based on population density of school communities
	Supplemental Student Location Factor	Level 1 and 2 inclusive education enrolment
	Salary Differential	Funding to districts that have higher average educator salaries
0.4% allocated to buffer the effects of declining enrolment	**Funding Protection / Enrolment Decline**	
	Funding Protection	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	Enrolment Decline	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year
CSF Supplement — District receives a 15% funding premium on allocated funding.		

All funding information estimated for the 2026/27 School Year

APPENDIX D - Special Purpose Funds Descriptions

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education and Child Care grants and expenditures relating to annual facility maintenance projects. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation.

AFG funds may be spent for the purpose of:

- Upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset
- Enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction and unsafe conditions
- Significantly lowering the associated operating costs of an existing capital asset
- Extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy

SD43 must provide the Ministry with the AFG project spending plan prior to April 30th of each year. The plan includes a list of the AFG projects and expenditures the district will undertake between April 1st and March 31st.

Apprenticeship Programs

Work in Trades program provides students with an opportunity to begin an apprenticeship in various trades while still in school. The program combines paid work-based training and a provincial curriculum that allows students to earn up to 16 graduation credits and 480 work-based training hours required for provincially and nationally recognized industry trades credentials. The school district works closely with Post Secondary Institutions and receives funding from the Industrial Training Authority to support these programs.

Changing Results for Young Children (CR4YC)

This fund is a partnership with approximately 47 school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning among early learning educators across school and communities to support social, emotional, and learning outcomes for children in the early learning years (birth through age eight).

Classroom Enhancement Fund (CEF)

This fund was originally established in 2017 as an outcome of the restored teacher collective agreement pertaining to the class size and composition language. The funding is provided through a Ministry of Education and Child Care grant to cover related staffing, overhead and remedy costs.

CommunityLINK (CLINK)

Learning Includes Nutrition and Knowledge (Community LINK) is a Ministry of Education and Child Care funded program that supports the academic achievement and social functioning of vulnerable students in the district. Funding is used to provide wrap-around supports that remove barriers to learning and improve student well-being.

Early Learning and Child Care (ELCC)

This project-based funding is to help districts gather information about existing early learning and childcare offered on school grounds and use this information to support a planned, integrated approach to increase access to affordable, quality childcare by strengthening relationships with the community and existing providers.

Feeding Futures School Fund Program (FFSFP)

In April 2023, the Ministry of Education and Child Care announced a multi-year Feeding Futures School Food Program, targeted to help school districts increase food security for students by expanding or creating food programs. The funding is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes.

First Nation Student Transportation

This grant is provided as part of the BC Tripartite Education Agreement (BCTEA) supporting First Nation Student Success, to aid with the cost of transportation for on-reserve students attending public schools.

Language Instruction for Newcomers to Canada (ELSA/LINC)

This program is designed to assist parents of newcomers and refugee children to improve their English skills; learn about Canadian society; laws and health care; the job market; and other valuable information to support successful life in Canada. LINC enables our district to help parents connect with the local community, find volunteer work and network with other new Canadians. The program provides three free childminding centres for two to five-year old's to be cared for while their parents are participating in LINC classes.

Learning Improvement Fund (LIF)

The Learning Improvement Fund was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Districts are required to submit a spending plan to the Ministry of Education and Child Care by October of each year for approval. To develop the spending plans, district staff work collaboratively with CUPE. In the past these funds have been utilized to create additional education assistant (EA) positions and provide additional hours of support to all EAs.

Mental Health in Schools

This fund is to support the development of new/enhanced evidence-based inclusive mental health and well-being activities, either universal or targeted in support of students, families, and/or educators. It also enables our district to design action plans to capture how funding is spent and what outcomes are achieved.

National School Food Program

This program is a federally funded initiative designed to expand access to healthy and nutritious meals for students across Canada. Funding is geared towards supporting food accessibility in an inclusive, stigma-free, and sustainable manner.

Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support incremental costs resulting from offering French as a second official-language instruction in BC. All French funding is to be spent by June 30th of each year. An annual report outlining how the funds were spent and what benefits were derived is required at the end of the fiscal year.

Professional Learning Grant

The Ministry of Education and Child Care provided funds to support professional learning for teachers and support staff in evidence-based approaches to literacy development, and literacy information/resources for parents and caregivers.

Provincial Resource Program - Day Treatment (PRP)

This fund represents educational programming services offered to youth receiving intensive structured psychiatric care through the Fraser Health Authority.

Ready Set Learn (RSL)

The Ready Set Learn funding is provided by the Ministry of Education and Child Care that allows the district to facilitate community events targeted towards 3-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system and local community agencies.

Retiree Extended Health Fund

The Retiree Extended Health Fund is a Benefit Premium Stabilization account for retirees of the Non-Teaching Pension Plan or NTPP, who are in receipt of the benefits under the Post Retirement Group Benefit Plan.

School Generated Funds (SGF)

This fund represents the accumulated funds held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.

Settlement Workers (SWIS)

The SWIS program is a school–based service for new immigrant families to meet their immediate and ongoing settlement needs. Families who have children in the district are connected to schools and community and government organizations. SWIS services include settlement support, culturally sensitive services, workshops, and links to various resources.

Sick Leave Benefit Plan (SLBP)

This fund represents contributions received from support staff workers and matched by the board, to provide short term disability benefits to CUPE members who are disabled from employment resulting from illness or injury. The Trust pays for health and dental benefits and NTPP pension payments for these individuals. This plan has ceased effective February 2022. The purpose of the remaining balance is to support pre-existing obligations that have already been approved prior to the agreement's date of execution.

Strengthening Early Years to Kindergarten Transitions (SEY2KT)

This project partners with districts/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experience to kindergarten in schools/districts.

StrongStart (SS)

The Ministry of Education and Child Care funded StrongStart program allows parents to participate with their young children (aged birth to five) in play-based early learning activities, including story time, music, and art. This early learning drop-in program helps prepare children for success in kindergarten and is provided at no cost to the families.

Student Family and Affordability Funds (SFAF)

The Student & Family Affordability Funding was introduced in August 2022 as a one-time fund to improve students' access to nutritional food/meals before, during and after the school day and help to offset costs to parents, guardians, and students for the cost of field trips, fees, extracurricular fees, and school supplies. In March 2024, the Ministry of Education and Child Care announced a one-year extension and additional funding for the program through to 2023/24 fiscal year.

Other - Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in our community. The scholarships and bursaries administered by the school district range from memorials to honour the passing of a loved one, to corporations and individuals wanting to give back to the community. The school district administers over 55 different scholarships and bursaries. A significant amount of the scholarships and bursaries have been moved to the SD43 Education Foundation, however there are still funds that remain under this program.

Other - Staff Development

This grouping of funds consists of a variety of smaller grants to enhance teaching staff development. This includes the ART Starts grant, (resources for teachers and art leadership) and Decoda Literacy programs (resources, training to support community-based literacy and learning).

GLOSSARY

AFG	Annual Facilities Grant
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
CEF	Classroom Enhancement Fund
CLC	Customized Learning Centre – Alternative Education Program
COL	Coquitlam Open Learning – Online classes for high school credit courses
CPVPA	Coquitlam Principals and Vice-Principals Association
CTA	Coquitlam Teachers' Association
CUPE	Canadian Union of Public Employees - Local 561
DPAC	District Parent Advisory Committee
Draw Time	Time made available at the discretion of schools and department managers to engage casual works during peak work periods.
EA	Education Assistant
ELL	English Language Learners
ELC	Education Learning Centre – a multipurpose building planned on the Winslow Campus to further the educational learning of SD43 as well as centralize Board office staff.
FTE	Full Time Equivalent
LCR	Local Capital Reserve
LIF	Learning Improvement Fund
LISW	Learning Inclusion Support Worker
LOU#17	Letter of Understanding
MOA#17	Memorandum of Understanding
MECC	Ministry of Education and Child Care
MPP	Municipal Pension Plan
NGN	Next Generation Network – this system provides the communication backbone between School Districts and the Provincial Government.
NTPP	Non-Teaching Pension Plan. This plan was closed to new enrollees as of December 31, 2017, but continues to provide pension benefits to approximately 750 retirees.
P/VP	Principal/Vice-Principal

Preliminary/Annual Budget	Boards must prepare, adopt by bylaw, and submit to the Ministry of Education an annual (preliminary) budget on or before June 30th as per section 113 of the School Act (Adoption of Budget).
PRGB	Post Retirement Group Benefits
Salary Differential	The calculated difference between average teacher salary costs for a school district against the Provincial Average. School Districts with more experienced teachers are likely to have higher salaries. Supplemental Funding is provided to equalize teacher costs between school districts.
SD43	The Coquitlam School District
SLP	Speech and Language Pathologist
Solvency Deficiency	One of two methods to value employee future pension benefits (the other being going concern). This method determines whether there would be sufficient assets to cover member's accrued benefits if the plan terminated on the valuation date. The calculated shortfall or deficiency is required to be paid into the plan over a fixed period as determined by regulation.
SPF	Special Purpose Funds
TPP	Teacher's Pension Plan
TTOC	Teacher Teaching on Call
YW	Youth Worker

School District No. 43 (Coquitlam)
1080 Winslow Avenue
Coquitlam, BC V3J 0M6

www.sd43.bc.ca

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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KEY BUDGET DATES

February 17	• Partner group & community budget input meeting
March 12	• Ministry annoucement of 2026-27 Preliminary Operating Grants
April 14	• ***Public Board Meeting of 2026-27 Proposed Budget***
April 21	• Special public budget meeting for partner group & community feedback on proposed budget
April 28	• Public board meeting and board approval of the 2026-27 preliminary budget

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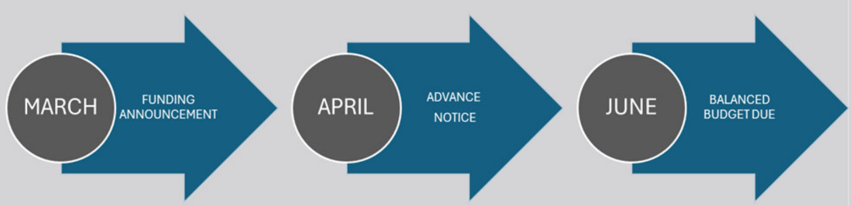
Budget Approval Timeline

Why the budget is Approved in April?

Early approval supports stable staffing and class planning.



Provincial operating funding announcement isn't released until mid-March.

Collective agreements require advance notice for staffing changes (60-day notification).

School districts are required to submit a balanced budget to the Ministry by June 30th.

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Strategic Plan - Update

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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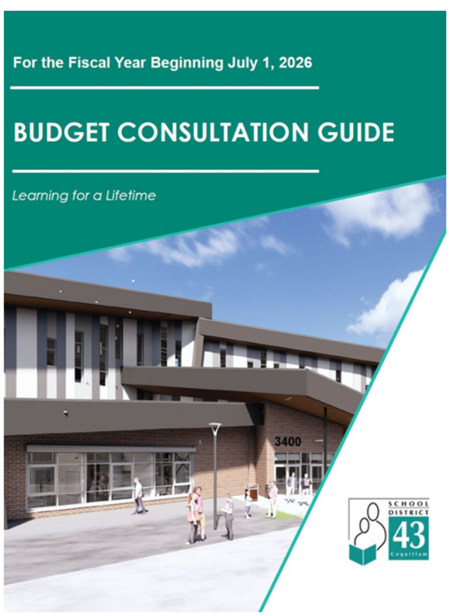
Budget Consultation Guide



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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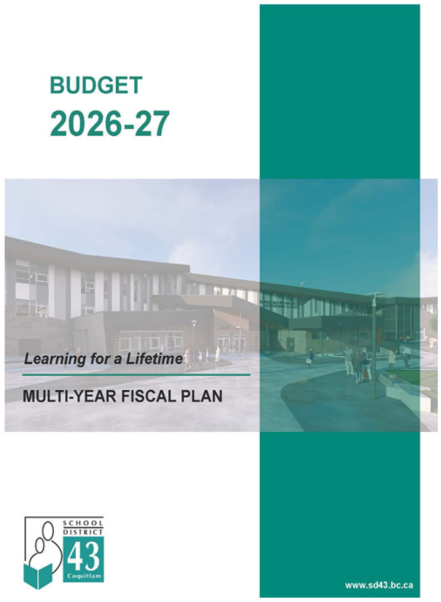
Multi-Year Fiscal Plan



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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Budget Fund Types

OPERATING FUND

Funds day-to-day instructional programs, school & district administration, facilities operations, maintenance, transportation

Primarily funded through Ministry grants & other revenues

SPECIAL PURPOSE FUNDS

Funds are restricted for specific programs and initiatives that must be used only for their intended purpose

Primarily funded through Ministry grants & other sources

CAPITAL FUND

Funds facility operations, construction, enhancements, maintenance of buildings & fields, infrastructure, land purchases for future school development

Ministry capital grants, locally generated funds, & SSAC

STAFFING

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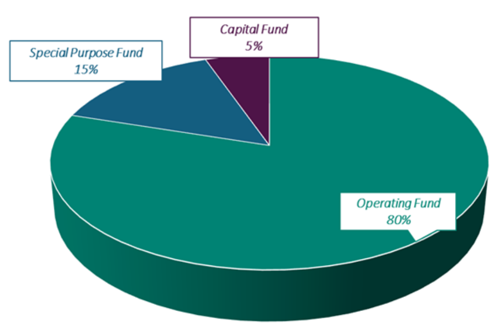
Budget Breakdown by Fund

The District's $514.8M budget is largely dedicated to operating costs that support classrooms and schools, supplemented by special purpose funding for targeted initiatives, and planning investments in capital assets.

Total Budget: $514.8M

- Operating Fund $411.2M
- Special Purpose Fund $75.4M
- Capital Fund $28.2M



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Operating Fund Budget

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Operating Budget Summary

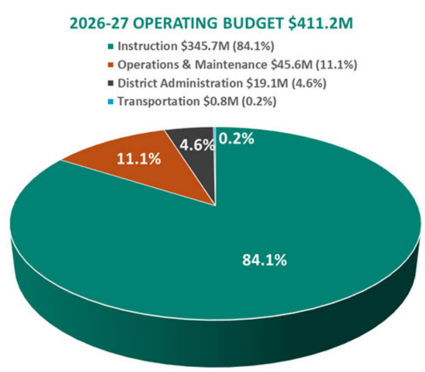
Funds support day-to-day operations.

Instruction: Classroom teaching, learning supports, school-based staff & resources

Operations & Maintenance: Day-to-day operations, upkeep of schools and district facilities

District Administration: Central services that support schools (Finance, HR, IT, Governance)

Transportation: Student transportation services and daily operations



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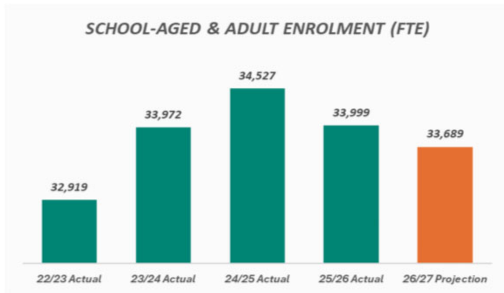
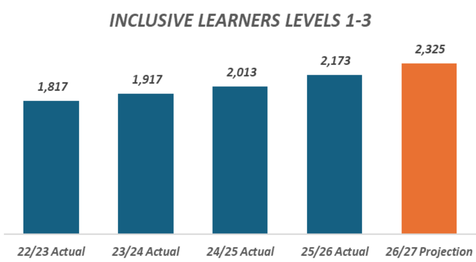
Enrolment Projections



School-Age & Adult Enrolment Projection
↓ 310 FTE



Inclusive Learners Projection
↑ 152

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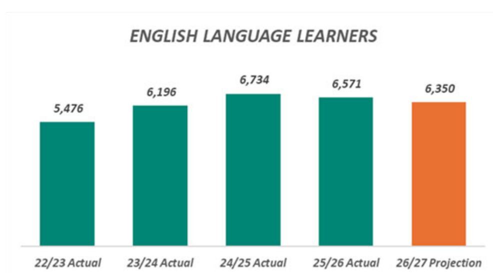
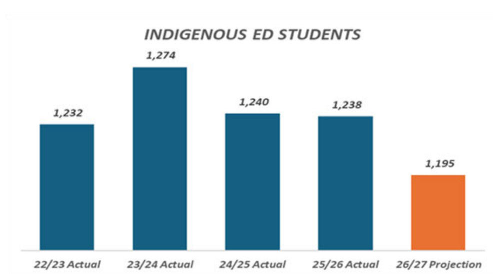
Enrolment Projections



English Language Learners Projection
↓ 221



Indigenous Ed Students Projection
↓ 43

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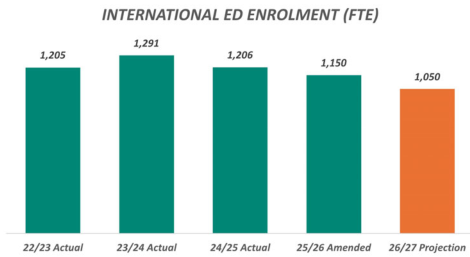
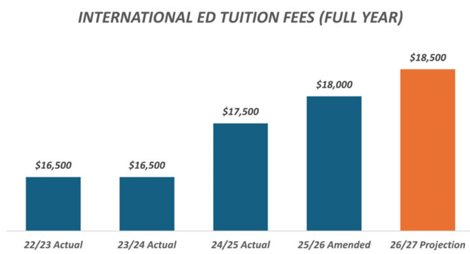
International Ed Projections



International Ed Enrolment Projection
↓ 100 FTE



International Ed Tuition Fee Increase
↑ $500

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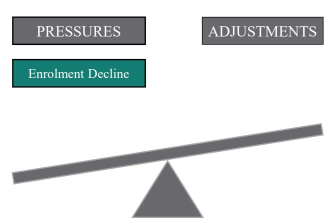
Enrolment & Funding Changes

CHANGE IN MINISTRY GRANT FUNDING	FTE Incr/(Decr)	FUNDING (in $000's)	TOTAL (in $000's)
Enrolment:			
School-Aged & Adult	(310)	($2,792)	
Levels 1-3 Inclusive Education	152	$3,658	
English Language Learning (ELL)	(221)	($401)	
Indigenous Education	(43)	($76)	
Net Increase in Enrolment Funding			**$389**
Supplemental Grants:			
Decrease in Indigenous Ed Council Funding		($80)	
Decrease in Supplement for Enrolment Decline		($443)	
Increase in Other Supplemental Funding		$35	($488)
Net Decrease in Operating Grant Funding			**($99)**
Other Grant Funding:			
Increase in Graduated Adult Funding			$55
Net Decrease in Ministry Grant Funding			**($44)**



What this means: Declining enrolment continues to reduce core funding.

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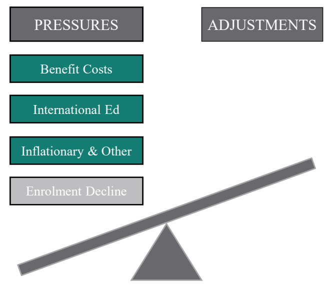
Cost Pressures

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)**



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

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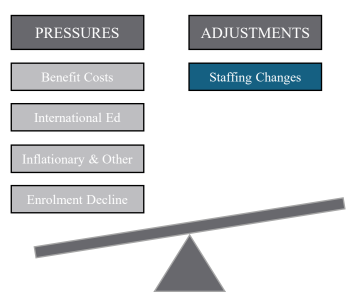
Staffing Changes

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**



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

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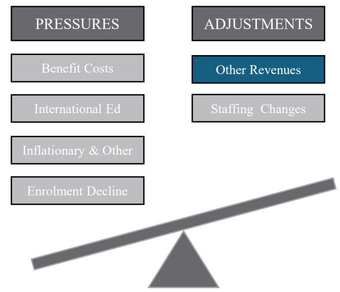
Other Revenue Changes

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



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

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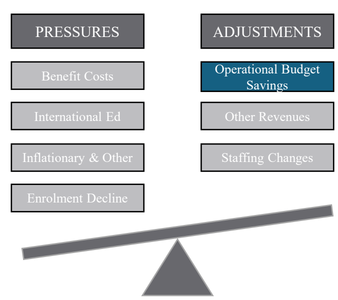
Other Budget Savings

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 Contingnecy (Amended)		$435
Total Operational Budget Savings		**$2,747**



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

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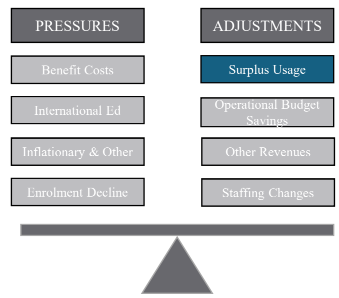
Surplus Usage

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**



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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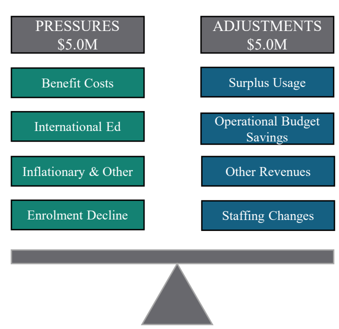
Balanced Budget

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**



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 Fund Budget

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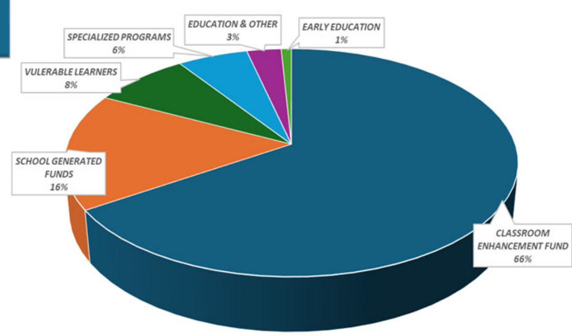
Special Purpose Fund Budget

Important to Know:
Funds are restricted grants that must be used for specific programs.



SPECIAL PURPOSE FUNDS	AMOUNT (in $000's)
CLASSROOM ENHANCEMENT FUND	$49,665
SCHOOL GENERATED FUNDS	$12,500
VULERABLE LEARNERS	$6,041
SPECIALIZED PROGRAMS	$4,417
EDUCATION & OTHER	$2,164
EARLY EDUCATION	$639
TOTAL	**$75,426**

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Special Purpose Funds

VULNERABLE LEARNERS	CLASSROOM, EDUCATION & OTHER
• Community LINK	• Classroom Enhancement Fund
• Feeding Futures School Food Program	• Learning Improvement Fund
• Mental Health in Schools	• Official Languages Education in French (OLEP)
• National School Food Program	• Professional Learning Grant
• Provincial Resource Program	• School Generated Funds
EARLY EDUCATION	**SPECIALIZED PROGRAMS**
• Changing Results for Young Children	• Annual Facilities Grant
• Early Learning and Childcare	• Apprenticeship Program
• Ready Set Learn	• First Nations Student Transportation Fund
• Strengthening Early Years to K Transitions	• Language Instruction for Newcomers (Federal)
• Strong Start	• Settlement Workers in Schools (Federal)

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SPF Funding Updates

MINISTRY FUNDING CHANGES

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

FEDERAL FUNDING DECREASES

Language Instruction for Newcomers to Canada (LINC)	Total $2.07M	↓ $630k
Settlement Workers (SWIS)	Total $738k	↓ $113k

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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Capital Fund Overview

Funding Streams
- Ministry Funding (Bylaw Capital)
- Closed School Rentals, Interest Income & SSAC
- Transfers from Operating Fund for Capital Purchases

Project Activities
- New Schools, Classroom Additions & Childcare Spaces
- Seismic Replacements & Building Envelope
- Annual Facility Grant Projects

Other Investments
- Future School Sites
- Furniture & Fixtures, Computers, Vehicles & Equipment
- Portable Purchases, Refurbishment & Relocation

Capital Planning
- 5 Year Capital Plan Annual Submission to Ministry
- Aligned with Strategic Plan
- Priorities set through Multi-Year Reviews

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Risk Factors

Enrolment & Revenue
- Enrolment & Grant Funding Uncertainties
- International Education Revenue Uncertainties

Cost Pressures
- Statutory & Extended Benefits Cost Increases
- Inflationary Pressures on Services & Supplies

Other Challenges
- School Facility & Equipment Renewal Needs
- Recruitment Challenges for Specialty Teachers & Trade Positions

Financial Reserves
- Reduced Contingency Budgets limits response to Unexpected Costs
- One-time Surplus Usage pressures Future Budgets

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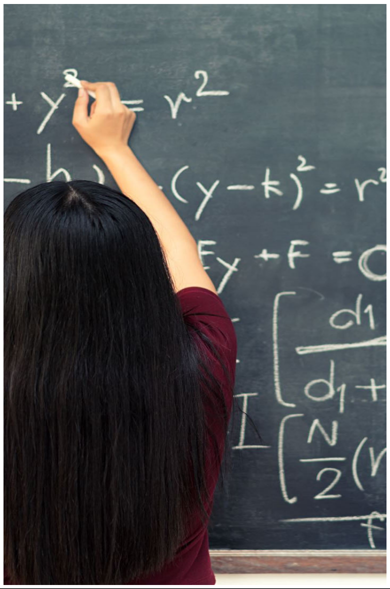
Budget Outcomes



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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