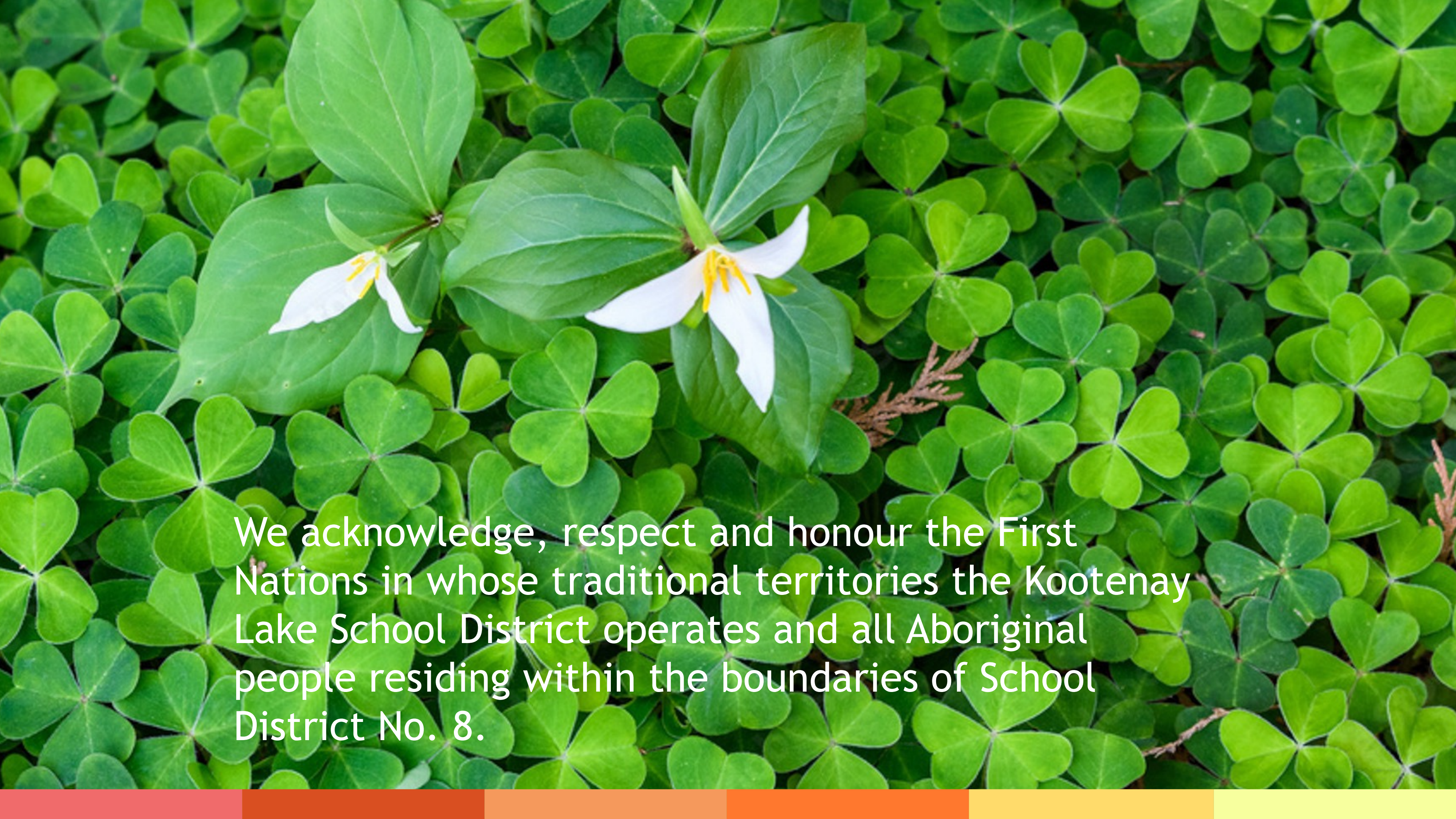


Preliminary Budget

2023-2024



School District 8
Kootenay Lake



We acknowledge, respect and honour the First Nations in whose traditional territories the Kootenay Lake School District operates and all Aboriginal people residing within the boundaries of School District No. 8.

AGENDA

- About School District No. 8
- 2023-2024 Budget Development & Process Schedule
- Board's Strategic Plan
- Budget Framework Assumptions and Approach
- Preliminary Budget Presentation
- Questions and comments



School District 8
Kootenay Lake

About Us

School District No.8 (Kootenay Lake)

Families of Schools

SD8 operates six families of schools to serve students and families in five municipalities and more than 15 rural communities across the Regional District of Central Kootenay

6

municipalities

20

schools

15+

rural communities

1

blended online learning school

900

employees

1

provincial online learning school

4800

students

15,000

square kilometres

**Provincial
Context**

60

school districts in BC

15th

largest in geographic size

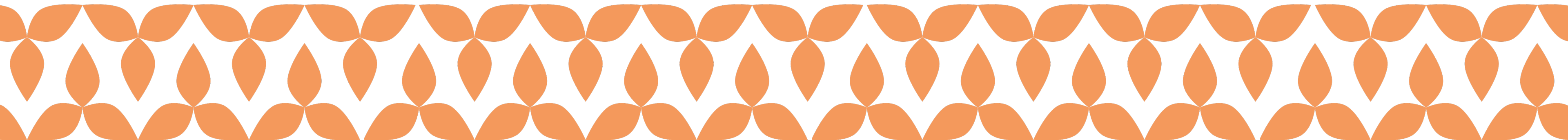
32nd

by # of students enrolled



2023-2024 Budget Development Schedule and Process

Date	Time	Meeting	Meeting Description/Tasks	Attendees/Responsible	Location
March 15, 2023	n/a	Surveys to KLPVPA, Students & Public	Invitation to comment. Preliminary Draft Budget Posted Online.	Public, Partner Groups and Students	Online Survey & Invitation to Comment
April 5, 2023	9:00PM – 3:00PM	Board Working Session	Preliminary Draft Budget Review.	Trustees	Board Office & Zoom
April 6, 2023	2:00PM – 4:30PM	LKB, ACE, KLPVPA, CUPE, KLTF, DPAC	Focused Draft Budget Discussion.	Trustees, Senior Staff & Partner Groups	Board Office & Zoom
April 11, 2023	1:30PM – 2:30PM	O&F Committee Meeting	Preliminary Draft Budget Review.	Trustees, Senior Staff & Committee Members	Board Office & Zoom
April 25, 2023	6:00PM – 7:30PM	Public Webinar	Presentation of Updated Budget, Survey Results, Public Q&A.	Partner Groups & Public	Zoom Webinar
May 9, 2023	3:00PM – 4:30PM	O&F Committee Meeting	Supt.'s Recommended Budget.	Committee Members	Board Office & Zoom
May 9, 2023	5:00PM – 7:00PM	Meeting of the Board held in Public	Supt.'s Recommended Budget. Planned Readings 1, 2 & 3 of Budget Bylaw.	Trustees	Board Office & Zoom



Working with our partners

We are excited to work alongside our partners to achieve our aims. Thank you to the Lower Kootenay Band, Indigenous Rightsholders, CUPE, KLTF, KLPVPA, DPAC, district staff, school community partners, and students.



School District 8
Kootenay Lake

Alignment to the Strategic Plan



School District 8
Kootenay Lake

Draft Mission and Vision

Mission

We inspire and support each learner to thrive in a caring learning environment.

Vision

Our learners grow as global citizens in an innovative and inclusive community.



School District 8
Kootenay Lake

We Value...

Learners at the Centre

We support a culture of empathy, mutual respect and shared responsibility through individual and shared purpose. We provide meaningful and relevant learning experiences with opportunities for growth and improvement.

Communities of Caring and Connection

We build trusting, respectful, collaborative relationships working together to ensure we make the best decisions. We foster opportunities to promote social-emotional and physical well-being for all students and staff and celebrate our success.

Diversity and Identity

We meaningfully and equitably involve all learners and respect the unique characteristics and identity that make them individuals. Barriers are removed to create equitable environments that provide accessible and empowering opportunities for all students and staff to thrive. Truth and Reconciliation creates our path forward that respects the human rights of Indigenous Peoples.

Caring for the Future

We are stewards of the future who foster lifelong learning, creative, curious, and resilient global citizens to contribute to a diverse, inclusive, and sustainable society.



School District 8
Kootenay Lake

Draft Strategic Priorities




Lifelong Learners: We aim to improve student learning through interest-based, competency-based, flexible and innovative approaches.

Connected Learners: We aim to inspire learners to become curious, critical, and creative stewards of the natural world and the local and global community.

Caring and Inclusive Learning Communities: We aim to promote physical and mental well-being through social-emotional learning and to foster compassionate learners.

Cultural and Identity Development: We aim to promote a positive sense of identity in culturally safe and responsive communities of learning.

Career Development: We aim to prepare students to graduate with options for their future life and career goals.



Budget Framework, Assumptions, and Approach 2023-2024



School District 8
Kootenay Lake

Budget Framework Assumptions

- As required by the School Act, a balanced budget is developed
- Responsive to MoECC, the Board of Education, Partner Groups, and Students
- Budget priorities will align with 2024-2029 Strategic Plan
- Ancillary programs operate at full cost and do not draw funding from operating funds to operate (i.e. International and the Provincial Online Learning School)
- Absorption of cost pressures so that expenditures stay within the forecasted budget funding increases



Annual Budget Considerations

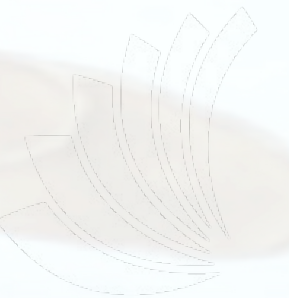
- Staffing, Services & Supplies
 - Match school level enrolment projections and student learning needs with staffing requirements
 - Match supplies and service expenses with enrolment projections and the unique features of each school
- Annual review of discretionary items and non-basic expenses
- Constraints of the operating revenues to ensure a balanced budget



Budget Features

The budget is organized into three main funds:

- Operating Funds
- Special Purpose & Targeted Funds
- Capital Fund Revenue



School District 8
Kootenay Lake



2023-2024 Operating Grants Revenues



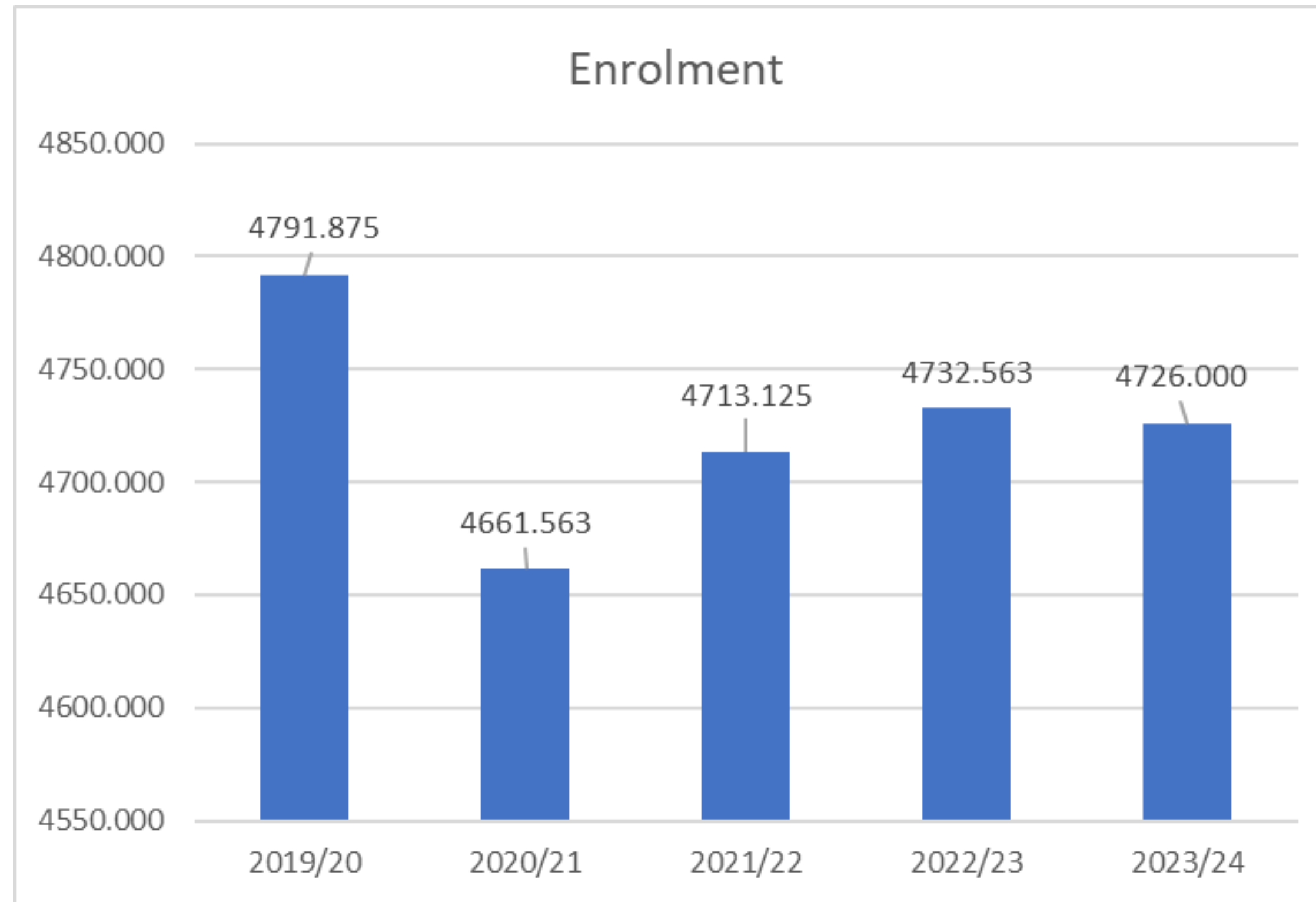
School District 8
Kootenay Lake

Provincial Context 2023-24

- The province is providing an additional \$620 million in operating grants to school districts in that total an estimated \$6.622 billion.
- The ministry is increasing the basic per-student allocation for standard, alternate and continuing education schools by an average of 9.4%.
- Other changes include:
 - An additional \$94.6 million for students with special needs, a 12.7% increase.
 - An additional \$9.6 million in the Indigenous Education Targeted Funding, a 9.6% increase.
 - An additional \$14.9 million for English and French Language Learners (ELL/FLL), a 12.8% increase.

Supplement	2023/24 Rates	2022/23 Rates	Change
Basic Allocation (standard, continuing education and alternate schools)	\$8,625	\$7,885	\$740
Basic Allocation (online learning)	\$6,960	\$6,360	\$600
Students with Special Needs – Level 1	\$49,070	\$44,850	\$4,220
Students with Special Needs – Level 2	\$23,280	\$21,280	\$2,000
Students with Special Needs – Level 3	\$11,760	\$10,750	\$1,010
English / French Language Learners	\$1,735	\$1,585	\$150
Indigenous Education	\$1,710	\$1,565	\$145
Non-graduated Adult Education	\$5,505	\$5,030	\$475

SD8 Enrolment Context 2023-2024



SD8 Operating Revenues 2023-24

2023/24 OPERATING GRANT ANNOUNCEMENT (March 15, 2023)			
	2023/2024 Annual Budget	2022/23 Amended Budget	Change
Student FTE	4,726	4,732.5625	(6.5625)
Total Based Enrolment Funding	40,395,610	36,981,767	3,413,843
Supplement for Enrolment Decline	-	-	-
Supplement for Unique Needs	7,942,049	6,994,555	947,494
Supplement for Salary Differential	1,242,660	1,230,213	12,447
Supplement for Geographic Adjust.	11,710,809	10,970,552	740,257
Funding Protection	-	-	-
Curriculum and Learning Support	42,593	42,418	175
February Count	278,400	289,380	(10,980)
May Count	37,120	40,280	(3,160)
22/23 Labour Settlement Funding		2,111,042	(2,111,042)
Total Full Year Estimate	61,649,241	58,660,207	2,989,034

SD8 Sources of Revenues Comparison

Sources of Revenue	Annual Budget 2023/24	Amended Budget 2022/23	Change
Operating Grant Revenue	\$ 61,649,241	\$ 56,549,165	\$ 5,100,076
ISC/LEA Recovery	\$ (68,880)	\$ (68,880)	\$ -
Other MOECC Grants	\$ 786,132	\$ 788,421	\$ (2,289)
Other Provincial Grants	\$ 296,176	\$ 320,076	\$ (23,900)
Tuition	\$ 1,654,150	\$ 1,770,150	\$ (116,000)
Other Revenues	\$ 513,616	\$ 560,010	\$ (46,394)
Rental & Leases	\$ 64,000	\$ 72,000	\$ (8,000)
Investment Income	\$ 100,000	\$ 100,000	\$ -
Operating Revenue	\$ 64,994,435	\$ 60,090,942	\$ 4,903,493
Operating Labour Settlement Funding 22/23		\$ 2,111,042	\$ (2,111,042)
Total MOECC Operating Funding	\$ 64,994,435	\$ 62,201,984	\$ 2,792,451



2023-2024 Operating Grant Expenditures



School District 8
Kootenay Lake

Expenses Development

- Reduced one-time expenses
- Salary increased for staff is reflected
- A separate amount of funding will be provided for COLA that will be a separate grant for unionized staff and is not reflected
- Increased allocation for staffing salary increments
- Increased allocation for transportation costs
- Added cost pressures facilities and operations due to increased inflation
- Deleted one time cost for trustee elections and orientation costs



School District 8
Kootenay Lake

Expenses

	Operating Expenses	Annual Budget 2023/24	Amended Budget 2022/23	Change
Salaries				
	Teachers	23,869,155	22,854,414	1,014,741
	Principals and Vice Principals	4,497,197	4,042,282	454,915
	Support Staff	10,689,126	10,190,291	498,835
	Other Professionals	2,584,129	2,450,122	134,007
	Substitutes	3,300,529	3,228,923	71,606
	Total Salaries	\$ 44,940,136	\$ 42,766,032	\$ 2,174,104
	Employee Benefits	\$ 11,155,793	\$ 10,650,678	\$ 505,115
	Total Salaries and Benefits	\$ 56,095,929	\$ 53,416,710	\$ 2,679,219
Services and Supplies				
	Services	2,048,206	1,980,506	67,700
	Student Transportation	350,309	270,309	80,000
	Professional Development and Travel	884,511	884,511	-
	Rentals and Leases	34,441	34,441	-
	Dues and Fees	89,682	89,682	-
	Insurance	177,539	152,539	25,000
	Supplies	3,418,693	3,541,161	(122,468)
	Utilities	1,871,625	1,808,625	63,000
	Total Services and Supplies	\$ 8,875,006	\$ 8,761,774	\$ 113,232
	Total Operating Expense	\$ 64,970,935	\$ 62,178,484	\$ 2,792,451
	Capital Expenses	23,500	23,500	
	Total Expenses	\$ 64,994,435	\$ 62,201,984	\$ 2,792,451



School District 8
Kootenay Lake

Balanced Preliminary Operating Fund

Total Revenues	\$ 64,994,435
Total Expenses	\$ (64,994,435)
Balanced Budget	\$ -





2023-2024 Special Purpose Funds



School District 8
Kootenay Lake

Special Purpose Funds

- Funded as targeted funds outside the operating budget
- Are for a specific purpose.
- Most have service agreement requirements we must meet.

Annual Facilities Grant	\$ 279,640
Learning Improvement Fund	\$ 233,351
Classroom Enhancement Fund Overhead	\$ 226,647
Classroom Enhancement Staffing	\$ 8,597,418
Community Link	\$ 723,464
StrongStart	\$ 160,000
Ready Set Learn	\$ 39,200
OLEP	\$ 82,879
First Nations Student Transportation	\$ 21,566
Mental Health in Schools	\$ 55,000
ECE Dual Credit program	\$ 140,340
Seamless Day Kindergarten	\$ 55,400
Total MOE SPF	\$ 10,614,905
Other Provincial Special Purpose Funds	
ASSAI	\$ 62,500
Health Promoting Schools	\$ 27,000
Total Other Provincial SPF	\$ 89,500
Other Special Purpose Funds	
Scholarship & Bursaries	\$ 38,000
School Generated Funds	\$ 1,250,000
Donations	\$ 25,000
Total Other Special Purpose Funds	\$ 1,313,000
Total All Special Purpose Funds	\$ 12,017,405



2023-2024 Capital Funds



School District 8
Kootenay Lake

Capital Funds and Amortization

Capital Funding for 2023/2024 has been announced as follows:

•AFG - Annual Facilities Grant Capital Portion	\$1,509,767
•BUS - 5 New Busses	\$919,920
•SEP - Plumbing Upgrades at Trafalgar	\$600,000
•HVAC - Upgrades for Mount Sentinel	\$600,000
•CNCP - HVAC Upgrades	\$160,000
•PEP - Accessible Playground Equipment	\$195,000
	\$3,984,687

Amortization expense represents a way of calculating the decline in capital asset values over time.

- Amortization is calculated based on stringent government norms.
- The total amount of amortization is part of the budget bylaw.



School District 8
Kootenay Lake



Next Steps



School District 8
Kootenay Lake

Building on Success

- Our district has demonstrated success in monitoring student learning. In 22-23, we have seen improved student outcomes in literacy, school completion, Indigenous student success, assessment participation and reliability, and monitoring of student learning initiatives.
- Organizational efficiencies were achieved through a detailed review of ancillary budgets, programming budgets, and in spite of our extreme financial pressures in 21-22 and 22-23, the district has ensured that resources were focused on classroom support.



Next Steps in Developing the 2023-2024 Annual Budget

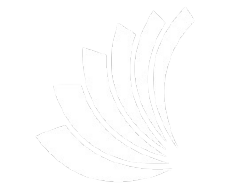
- The Board of Education must pass a balanced budget
- Learners will remain at the centre when developing recommendations for the 2023-2024 budget
- To build on successes, the 23-24 budget will consider areas for growth including employee engagement, workforce recruitment/retention and continuous improvement for student learning particularly in the area of numeracy.
- We will continue to look for efficiencies through line-by-line analysis of the budget
- Continue to review comparison with year-to-date data and feedback over the next month



Questions or Comments

For more information: <https://www.sd8.bc.ca/budget>

Please tell us what you think!
Email: johan.glaudemans@sd8.bc.ca



School District 8
Kootenay Lake



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