

# 2024-2025 Preliminary Budget

## April 25, 2024



# Agenda

- 2024-2025 Budget Cycle and Timelines
- Strategic Priorities
- Budget Overview
- Operating Fund
- Special Purpose Funds
- Capital Fund
- Questions

# 2023-2024 Budget Cycle and Timelines

Date	Time	Meeting	Meeting Description/Tasks	Attendees/Responsible	Location
March 13, 2024	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 9, 2024	9:00PM – 3:00PM	Board Working Session	Preliminary Draft Budget Review.	Trustees	Board Office & Zoom
April 23, 2024	1:30PM – 3:30PM	O&F Committee Meeting, including Indigenous rights holders, KLPVPA, CUPE, KLTF, DPAC	Preliminary Draft Budget Discussion.	Trustees, Senior Staff, Partner Groups & Committee Members	Board Office & Zoom
April 25, 2024	6:00PM – 7:30PM	Public Webinar	Presentation of Updated Budget, Survey Results, Public Q&A.	Partner Groups & Public	Zoom Webinar
May 14, 2024	3:00PM – 4:30PM	O&F Committee Meeting	Supt.'s Recommended Budget.	Committee Members	Board Office & Zoom
May 14, 2024	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



# STRATEGIC PRIORITIES

# Strategic Priorities

## Lifelong Learners

- We improve student learning through interest-based, competency-based, flexible and innovative approaches.

## Connected Learners

- We inspire learners to become curious, critical and creative stewards of the natural world and local and global community.

## Caring and Inclusive Learning Culture

- We promote physical and mental well-being through social-emotional learning to foster compassionate learners.

## Cultural and Identity Development

- We promote a positive sense of identity in culturally safe and responsive communities of learning

## Career Development

- We prepare students to graduate with options for their future life and career goals

# Lifelong Learners

- Support lifelong learners through interest-based, competency-based, flexible and innovative approaches
  - Support K-12 teams in developing objectives and strategies to support their school literacy and numeracy goals within the context of their school learning plans
  - Develop a K-12 literacy and numeracy virtual hub for resources, exemplars, and to support professional learning community of practice
  - Perform school and district-based literacy and numeracy assessments and student learning surveys to monitor progress
  - Continue to focus on K-3 learner transitions for numeracy and literacy

# Connected Learners

- Inspiring learners to become curious, critical and creative stewards of the natural world and global community
  - Develop the SD8 Sustainability Policy with student involvement
  - Provide opportunities for student leadership like the Student Leadership Conference and student trustee program
  - Provide outdoor education programs, school academies and arts programs to enhance student engagement
  - Support community connections

# Caring and Inclusive Culture

- Supporting learning diversity in an inclusive and supportive environment
  - Psychologist, Speech and Language Pathologists, Deaf and Hard of Hearing Teacher and Hearing Resource Teacher, and Vision Resource Teacher
  - Occupational Therapists and Physiotherapist
  - District Inclusion Support Teachers
  - Educational Assistants (EAs)
  - Youth and Family Workers
  - Inclusion Support Teachers
  - Aboriginal Education Teachers
  - Assistive Technology Supports
  - Aboriginal and Youth Liaison Workers



# Caring and Inclusive Culture

- Support for early years, kindergarten transitions, transitions between grade levels and schools, and transition from Grade 12 to post secondary or the workplace
  - Strong Start, Seamless Day Kindergarten, Ready Set Learn, Community LINK, Early Care and Learning
- Mental Health and Wellness/Physical Wellness Supports
  - Mental Health and Addictions Coordinator,
  - School Counsellors,
  - Programs in the schools that support connection, conflict resolution, social literacy, mental health literacy and school safety
  - Feeding Futures Program & Student & Family Affordability Fund
  - After School Sports & Arts Initiative

# Cultural and Identity Development



- Aboriginal Education and Supports
  - In-school and district-wide supplemental and equitable supports to increase graduation rates and well being
  - Support for SD8 Youth Pow Wow, Indigenous Professional Development Days, Indigenous Language support
  - Establish the Indigenous Education Council
  - Staff support in all schools
- Diversity and Anti-Racism Supports
  - Continue to build awareness and learning on human rights and diversity
  - Continue to strengthen anti-racism skills, awareness, and responses district-wide

# Career Development

- Focus on Work Experience Opportunities, Trades Training, and Career Pathways
  - Expand work experience opportunities for students in rural and remote areas
  - Continue to offer extensive trades training programs in conjunction with Selkirk College and College of the Rockies
  - Develop and deepening regional career, dual credit, and trades training program partnerships with other colleges and institutes
  - Enhance regional collaboration with partner districts in providing career and dual credit opportunities for students through regional colleges
  - Support schools in the development and tracking of career exploratory programs
  - Ensure students have opportunities to explore career pathways through regional, community, and school events
  - Support three-year graduation plans



# BUDGET OVERVIEW

# Annual Budget Considerations

- **Staffing, Services & Supplies**
  - Match staffing requirements with school level enrolment projections and student learning needs
  - Match supplies and service expenses with enrolment projections and the unique features of each school
- Review constraints of the operating revenues to ensure a balanced budget



# Budget Framework Assumptions

- Develop a balanced budget as required by the School Act
- Respond to MoECC, the Board of Education, Partner Groups and Students
- Absorb cost pressures so that expenditures stay within the forecasted funding increases
- Align budget priorities with the strategic priorities in the 2024-2029 Strategic Plan



# Structure of the Budget

Operating Fund (including targeted funding)

Special Purpose Funds

Capital Fund



# OPERATING FUND

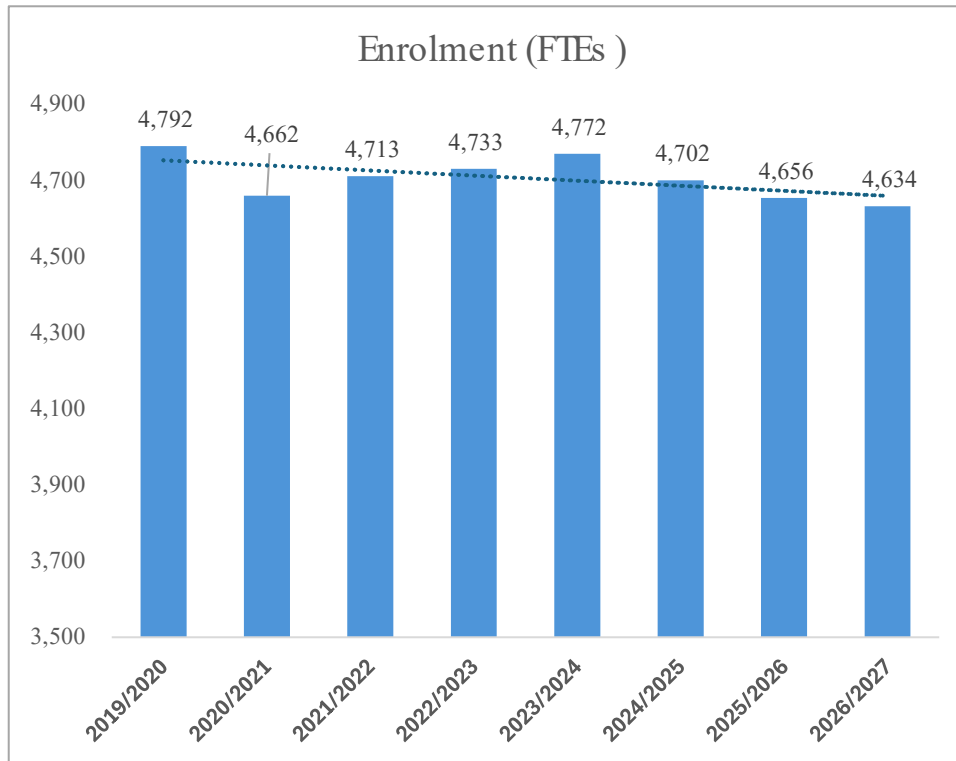


# Operating Surplus

	2024-2025 Preliminary Budget	2023-2024 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
Total Revenue	66,629,150	66,186,084	443,066	0.7%
Total Expenses	66,629,150	65,186,084	1,443,066	2.2%
Surplus (Deficit) Before Inter-fund Transfers	-	1,000,000	(1,000,000)	(100.0%)
Net Transfers to Capital for Tangible Capital Assets	-	(1,000,000)	1,000,000	(100.0%)
Surplus (Deficit) After Inter-fund Transfers	-	-	-	-

- Total Revenue - Increase of \$0.4 million (0.7%)
- Total Expenses - Increase of \$1.4 million (2.2%)
- Balanced Budget with no surplus or deficit

# SD Enrolment Context 2024-2025



## Definitions:

Headcount - Number of students

FTE - Full-time equivalent students

- Based on demographic information, the student FTEs are projected to steadily decline over the coming years
- Projected decrease of 70 FTEs (1.5%) from 2023-2024
- Enrolments will be updated in September and operating grant will be revised accordingly

# Provincial Context 2024-2025



- The MoECC is increasing the per-student allocation for standard, alternate and continuing schools by 3.4% and the operating grant for English/French Language Learners and Indigenous Education by 3.5%

	2023-2024 Rates	2024-2025 Rates	Rate Increase	
			\$	%
Basic Allocation (standard, continuing education & alternate schools)	8,625	8,915	290	3.4%
Basic Allocation (online learning)	6,960	7,200	240	3.4%
Inclusive Education - Level 1	49,070	50,730	1,660	3.4%
Inclusive Education - Level 2	23,280	24,070	790	3.4%
Inclusive Education - Level 3	11,760	12,160	400	3.4%
English/French Language Learners	1,735	1,795	60	3.5%
Indigenous Education	1,710	1,770	60	3.5%
Non-graduated Adult Education	5,505	5,690	185	3.4%

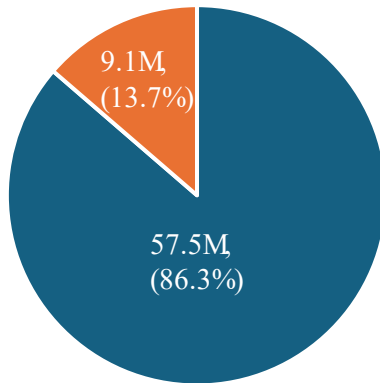
# Total Operating Revenue

	2024-2025 Preliminary Budget	2023-2024 Amended Budget	Increase (Decrease)	
	\$	\$	\$	%
Operating Grant Revenue & Other MoECC Grants	64,097,502	63,567,090	530,412	0.8%
Other Provincial Grants	295,000	296,179	(1,179)	(0.4%)
Tuition	1,208,150	1,198,450	9,700	0.8%
Other Revenue	553,498	551,368	2,130	0.4%
Rentals and Leases	95,000	90,000	5,000	5.6%
Investment Income	380,000	483,000	(103,000)	(21.3%)
<b>Total Operating Revenue</b>	<b>66,629,150</b>	<b>66,186,087</b>	<b>443,063</b>	<b>0.7%</b>

- Operating Grant Revenue and Other MoECC Grants - increase in per student funding of 3.4% offset by lower enrolments, resulting in increase of \$0.5 million (0.8%)
- Investment income - decrease of \$0.1 million (21.3%) due to lower interest rates

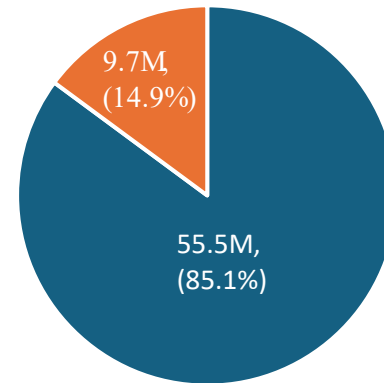
# Total Operating Expenses

2024-2025 Preliminary Budget



■ Salaries and Benefits ■ Services and Supplies

2023-2024 Amended Budget

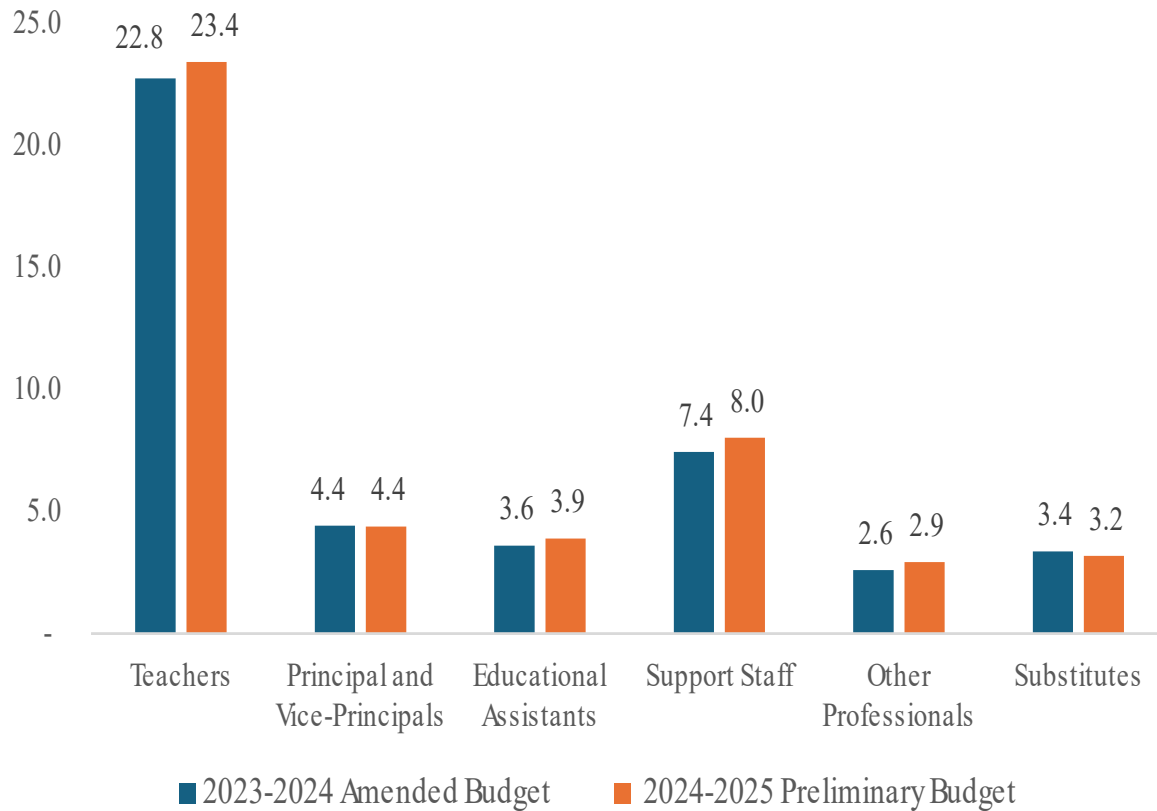


■ Salaries and Benefits ■ Services and Supplies

- Salaries and benefits increasing from 85.1% of total operating expenses in 2023-2024 to 86.3% in 2024-2025
- 3% wage/salary increases for all staffing groups
- Funding of some wages through operating fund previously funded by special purpose funds

# Salaries by Employee Group

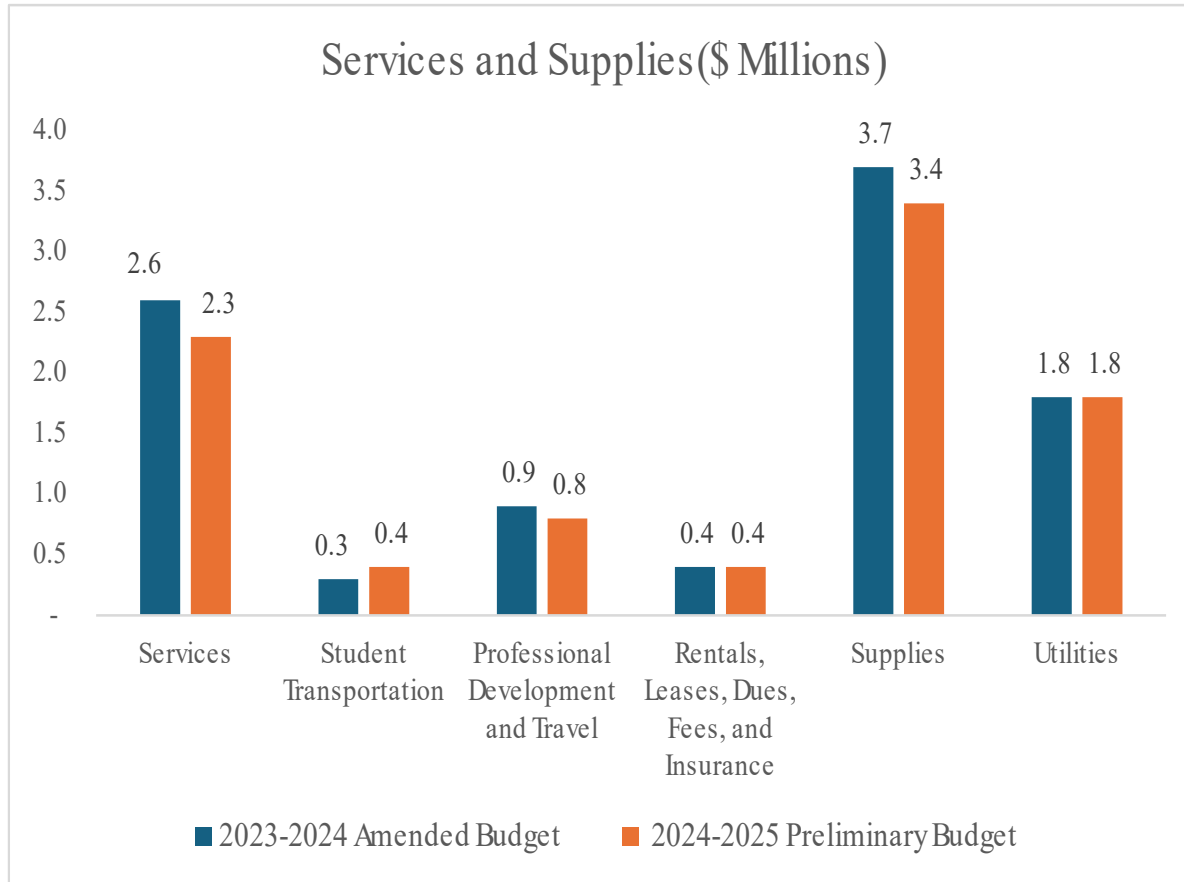
Salaries by Employee Group (\$ Millions)



\* Wage/Salary increase for all employee groups 3%

- Educational Assistants - Same number of EA positions despite lower projected enrolments
- Support Staff and Substitutes- Anticipated higher levels of filled positions which shifts wages from substitutes to support staff
- Replacement of one District Principal position with a Director of Instruction - shifts salaries from Principals to Other Professionals

# Services and Supplies



- Services and Supplies projected to decrease by \$0.6 million (6.1%)
- Savings to be realized in 2024/2025 due to:
  - Updating financial systems and website in 2023/2024
  - More virtual opportunities and in-house job embedded learning for professional development
  - Contract re-negotiations
  - Utility savings (HVAC upgrades)
  - Concerted effort to reduce travel



# SPECIAL PURPOSE FUNDS



# Special Purpose Fund Revenues

	2024-2025	2023-2024	Increase (Decrease)	
	Preliminary Budget	Amended Budget		
	\$	\$	\$	%
Annual Facility Grant	279,640	279,640	-	0%
Classroom Enhancement Fund	9,517,962	10,658,832	(1,140,870)	(10.7%)
Community Link	750,517	776,078	(25,561)	(3.3%)
ECE Dual Credit Program	80,156	162,881	(82,725)	(50.8%)
Early Care & Learning (ECL) Funding to Schools	175,000	175,000	-	0%
Feeding Futures Fund	615,090	644,263	(29,173)	(4.5%)
Learning Improvement Fund	223,017	233,351	(10,334)	(4.4%)
OLEP	89,101	115,909	(26,808)	(23.1%)
Student & Family Affordability Fund	200,000	244,058	(44,058)	(18.1%)
Strong Start	230,549	230,549	-	0%
School Generated Funds	1,250,000	1,250,000	-	0%
Other SPF under \$100K	345,431	383,358	(37,927)	(9.9%)
	13,756,463	15,153,919	(1,397,456)	(9.2%)

- Decreases due to assumption of no carry forwards in 2024-2025, lower enrolment estimates and collective agreement obligations



# CAPITAL FUND

# Capital Fund



**Capital Funding for 2024/2025, totaling \$3,158,689, has been announced as follows:**

Funding Type	School	Description	Amount
Annual Facility Grant	Various schools	Various projects	\$1,470,789
School Enhancement Program	Trafalgar Middle School	Plumbing Upgrades	\$750,000
School Enhancement Program	Mount Sentinel Secondary	HVAC Upgrades	\$450,000
School Enhancement Program	LV Rogers Secondary	HVAC Upgrades	\$350,000
Food Infrastructure Program	Kootenay River Secondary	Kitchen Upgrade	\$113,300
Food Infrastructure Program	Redfish Elementary	Kitchen Upgrade	\$15,900
Food Infrastructure Program	Salmo Elementary	Kitchen Upgrade	\$6,100
Food Infrastructure Program	JV Humphries Elementary/Secondary	Kitchen Upgrade	\$2,600

# Questions & Comments

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School District 8  
Kootenay Lake

