

2024-2025 BUDGET – DRAFT 2

MARCH 13, 2024 BOARD MEETING - OPEN

PROCESS

BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)					
2024-2025 BUDGET PROCESS					
December 20, 2023 (BOARD APPROVED 2023 12 20)					
Preamble:					
The Board and District Staff are interested in increased engagement in the budget process.					
District Staff see recruitment at an earlier stage in the year as crucial to securing competitive staffing along side neighbouring districts					
Board approval of the budget(bylaw readings) should occur over more than one meeting in order to provide time to understand and seek further information and feedback from Rights Holders, Stakeholders and Constituents.					
Description	Meeting Description/Tasks	Attendees	Date	Time	Location
Regular Open Board Meeting	Process Approval	Board	December 20, 2023	1:00 PM	Dawson Creek
News Release	Board Approves 2024-2025 Budget Process		January 8, 2024		
Invitation	Invitation to Rights Holders, Stakeholders and Public to Strategic Plan and Budget conversation		January 8, 2024		
	Kindergarten Registration Opens <i>Pending Bill 40 Consultation</i>		January 8, 2024		
Regular Open Board Meeting	Draft 1 - Status Quo	Board	January 24, 2024	1:00 PM	Dawson Creek
Strategic Plan/Budget Conversation	Engagement Opportunity to discuss learning in SD59/Ideal State	All	January 24, 2024	5:00 PM	Coyote Rock Café
Student Symposium	Engagement Opportunity	Students, SLT, Trustees	February TBD	10 am - 2:30 pm	TBD
	3 Year Enrolment Projections Due to Ministry	Staff	February 15, 2024		
Regular Open Board Meeting	Learning Presentation by Senior Team - Opportunities for Focus	Board	February 21, 2024	1:00 PM	Dawson Creek
Regular Open Board Meeting	Draft 2 / First Bylaw Reading	Board	March 13, 2024	1:00 PM	Dawson Creek
	Ministry Funding Announcement	Staff	March 15, 2024		
Regular Open Board Meeting	Draft 3 / Second Bylaw Reading	Board	April 24, 2024	1:00 PM	Dawson Creek
Budget Presentation /Feedback	Engagement Opportunity to discuss budget and alignment to strategic plan	All	April 24, 2024	5:00 PM	TBD
SPECIAL Open Board Meeting	Draft 4 / Third and FINAL Bylaw Reading/ BUDGET APPROVED	Board	May 8, 2024	5:00 PM	TBD
Regular Open Board Meeting	Process Debrief - What Went Well-What to Improve	Board	May 15, 2024	1:00 PM	Tumbler Ridge



PRINCIPLES

- Effective Resource Allocation
 - Organizational goal alignment
 - Student/learning centered
 - Sustainable
 - Consultative
 - Diverse
 - Legislative and Ministry mandates

STRATEGIC PLAN PRIORITY 3: SUSTAINABLE USE OF RESOURCES



GOAL 1:

effectively manage district facilities and anticipate future infrastructure needs in support of education



GOAL 2:

ensure equitable and effective use of resources within all educational programs and initiatives



GOAL 3:

provide equitable access to technology at schools and educate students and staff to be responsible, problem solving, digital citizens



STRATEGIC PLAN & BUDGET CONSULTATION

EDUCATED CITIZEN & GRADUATION

Student-Centered Education

- tailoring education to meet the needs and interests of students
- promoting student self-understanding, purpose, and competencies
- providing exposure to a wide range of experiences to open doors and options for their future.

Technology Integration and Access

- importance of technology in future careers,
- better integration and access to technology in schools
- ensuring that schools have adequate technology resources and infrastructure to support learning

Curriculum Alignment and Practical Skills

- curriculum may not always align with assessments or adequately prepare students with practical skills needed for numeracy, literacy, and real-life situations.
- bridge this gap
- ensure that curriculum content is relevant and practical for students

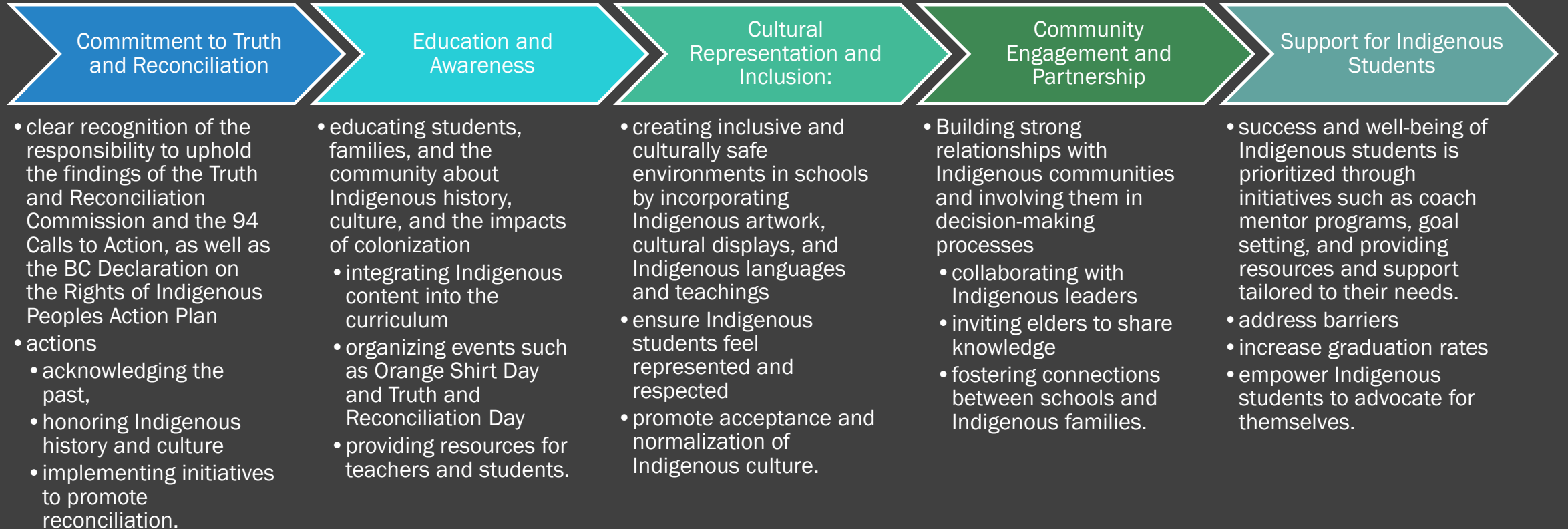
Support Systems and Community Engagement

- Addressing absenteeism
- promoting engagement
- supporting students' mental health and well-being.
- fostering community connections, mentorship programs, parental involvement, and providing support for students facing various challenges

Pathway Options and Post-Secondary Readiness

- not all students will follow a traditional post-secondary path
- focus on providing diverse pathway options, including dual credit programs, trades, and certifications
- Additionally, there is a need to ensure that students are adequately prepared for post-secondary education or the workforce
- emphasis on critical thinking, problem-solving, and practical life skills.

TRUTH & RECONCILIATION



COMMUNITY

Community Engagement and Partnerships

- building relationships with the community and fostering partnerships to support school policies and goals
 - collaborating with local businesses
- involving parents in decision-making processes
- working with organizations to provide resources and opportunities for students

Student Support and Well-being

- well-being of students is a priority, with a focus on
 - providing avenues for them to find their niche
 - access to resources such as food programs
 - opportunities for social activities both within and outside of the school.
- address absenteeism and support mental health

Diversity and Inclusion

- importance of diversity and inclusion is recognized
- welcome and support students from diverse backgrounds
- Initiatives such as multicultural events, language support, and cultural celebrations contribute to creating a safe and inclusive environment for all students.

Communication and Collaboration

- Open communication and collaboration
- creating opportunities for dialogue between schools, the community, and stakeholders
 - sharing information about available programs and resource
- engaging in public discourse forums
- fostering positive relationships between educators and community members.

Professional Development and Retention

- supporting educators and staff
 - mentorship programs
 - cultural training,
 - equity, diversity, and inclusion training.
- retain and recruit educators by cultivating a positive culture and addressing issues such as public behavior and perceived devaluation of education.

SUSTAINABILITY



Infrastructure and Resource Management

encompasses concerns about maintaining and upgrading physical assets such as buildings

ensuring access to technology and transportation

addressing the challenges posed by aging infrastructure and limited resources



Education and Technology Integration

ensuring students are proficient in tech skills

exploring innovative teaching methods such as virtual classrooms

focus on supporting teachers and providing adequate resources



Sustainability and Environmental Initiatives

promoting sustainability, implementing green initiatives

educating students about environmental stewardship

- recycling old tech
- promoting energy efficiency
- engaging in conservation projects.



Community Engagement and Retention

importance of community involvement

attracting and retaining talent
fostering a sense of belonging among residents

mentorship programs, volunteering, and supporting local industries are highlighted.



Economic Development and Financial Literacy

efforts to stimulate economic growth

promote financial literacy
explore career paths in industries such as forestry, agriculture, and technology.

equitable resource distribution and collaboration with external partners for sustainable development

OPPORTUNITIES FOR FOCUS

- February 21, 2024 Staff Presentation ([Financial Information | School District 59 \(sd59.bc.ca\)](https://www.sd59.bc.ca/financial-information))
- Can continue to meet the priorities and goals of the strategic plan with current funding
- Plus extra funding required for
 - IT Organizational and Critical Infrastructure Optimization Review
 - Replacement of copper voice services through fibre or wireless by 2026
- **REMINDER!** Current funding levels include the use of \$2.3m reserves

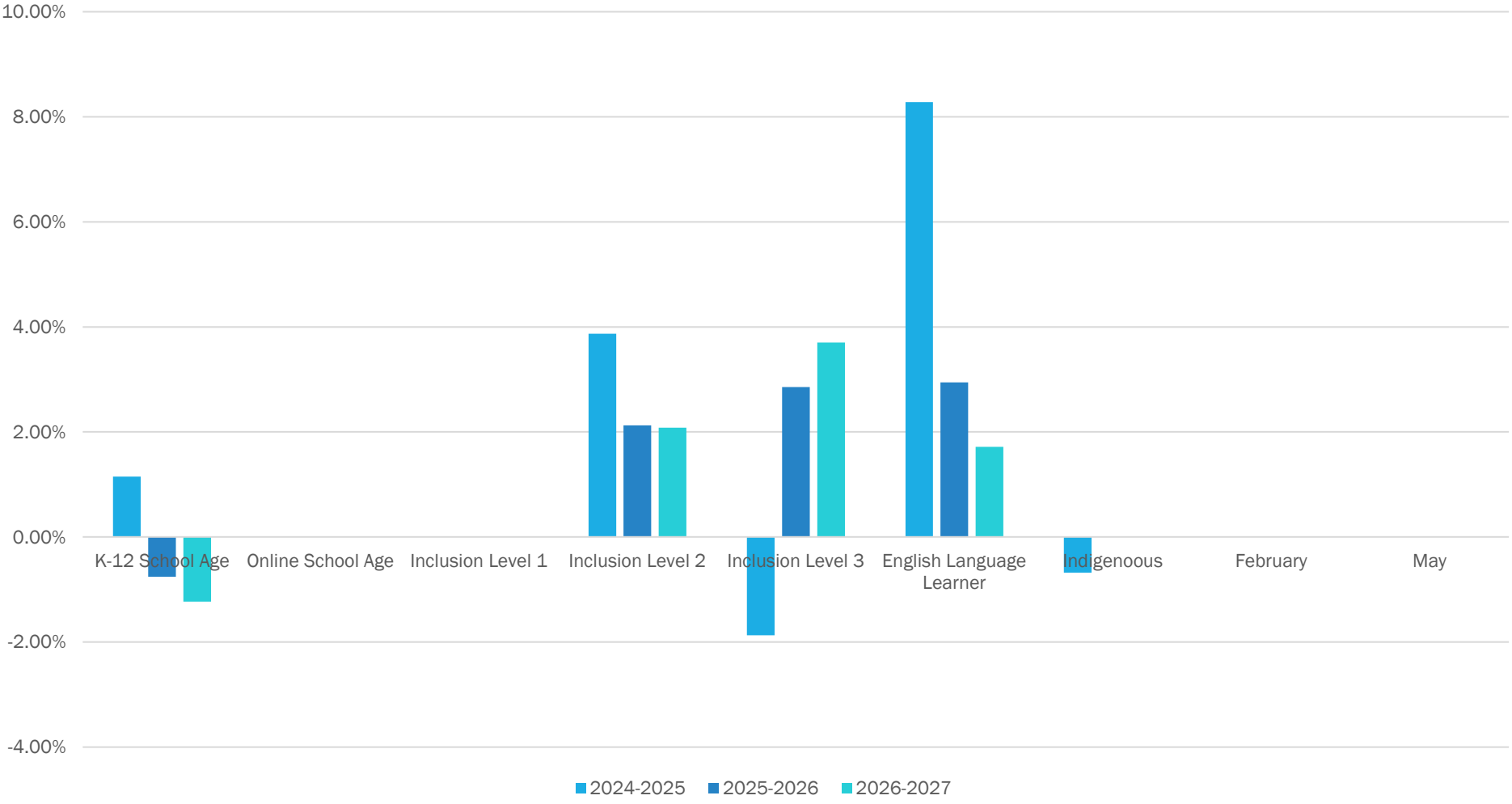


ENROLMENT

- Submitted February 15, 2024
- Monitor between now and budget approval
- Monitor between now and September

	2023/24 Interim Base	Estimated Enrolment						Notes
		2024/25		2025/26		2026/27		
		District	Ministry*	District	Ministry*	District	Ministry*	
July Enrolment Count								
Summer Learning: Grades 1-7 Headcount Enrolment	0		0		0		0	
Summer Learning: Grades 8-9 Course Enrolment	0		0		0		0	
Summer Learning: Grades 10-12 Course Enrolment	0		0		0		0	
Grade 8 & 9 Cross-Enrolment Courses	0		0		0		0	
September Enrolment Count - School-Age Basic Allocation								
K-12 Standard (Regular) Schools FTE (School-Age)	3,650.9375	3,693.2490	3,702.9224	3,664.8700	3,665.9332	3,620.2180	3,620.9463	
Continuing Education FTE (School-Age)	0.0000		0.0000		0.0000		0.0000	
Alternate Schools FTE (School-Age)	0.0000		0.0000		0.0000		0.0000	
Online Learning FTE (School-Age)	42.0000	42.0000	42.0000	42.0000	42.0000	42.0000	42.0000	
Total Estimated School-Age Enrolment	3,692.9375	3,735.2490	3,744.9224	3,706.8700	3,707.9332	3,662.2180	3,662.9463	
Change from Previous Year		42.3115	51.9849	-28.3790	-36.9892	-44.6520	-44.9869	
September Enrolment Count - Unique Student Needs								
Level 1 Special Needs FTE	4	4	4	4	4	4	4	
Level 2 Special Needs FTE	181	188	206	192	234	196	266	
Level 3 Special Needs FTE	107	105	117	108	128	112	140	
English Language Learning FTE	157	170	170	175	184	178	199	
Indigenous Education FTE	1,178	1,170	1,180	1,170	1,182	1,170	1,184	
Adult Education FTE (Non-Graduates only)	0.0000		0.0000		0.0000		0.0000	Do not include Graduated Adult enrolment
February Enrolment Count - Continuing Education, Online Learning, Special Needs Growth and Newcomer Refugees								
Continuing Education FTE - School-Age	0.0000		0.0000		0.0000		0.0000	Include only new post-September enrolment activity
Continuing Education FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000	Do not include Graduated Adult enrolment
Online Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	
Online Learning FTE Grades 10-12 (School-Age)	22.0000	22.0000	22.0000	22.0000	22.0000	22.0000	22.0000	Include only new post-September enrolment activity
Online Learning FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000	Do not include Graduated Adult enrolment
Level 1 Special Needs FTE Growth (All Schools)	0		0		0		0	
Level 2 Special Needs FTE Growth (All Schools)	0		0		0		0	
Level 3 Special Needs FTE Growth (All Schools)	0		0		0		0	
Newcomer Refugees FTE (Standard & Alternate only)	0.0000		0.0000		0.0000		0.0000	Include only new post-September enrolment activity
ELL FTE (applies to Newcomer Refugees only)	0		0		0		0	
May Enrolment Count - Continuing Education and Online Learning								
Continuing Education FTE - School-Age	0.0000		0.0000		0.0000		0.0000	Include only new post-February enrolment activity
Continuing Education FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000	Do not include Graduated Adult enrolment
Online Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	
Online Learning FTE Grades 10-12 (School-Age)	36.0000	36.0000	36.0000	36.0000	36.0000	36.0000	36.0000	Include only new post-February enrolment activity
Online Learning FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000	

3 Year Projected Enrolment Change % from Previous Year





REVENUE - OPERATING

- Revenues are estimated for 2024-2025
- Operating Grant – assumes 2% increase in funding unit rates
 - Funding announcement: March 14th
 - Reflects enrolment submission
- Accounting treatment change for seconded and substitute employees (not revenue, will net against expenses)
- Interest rate on CDP has decreased by 0.5% effective March 1, 2024

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Funded FTE	3,693	3,735		3,735	42
Operating Grant	50,673,962	52,015,526		52,015,526	1,341,564
LEA Recovery	-1,278,023	-1,278,023		-1,278,023	0
Pay Equity	944,395	944,395	✔	944,395	0
Student Transportation Fund	441,458	441,458	✔	441,458	0
FSA Scorer Grant	4,094	8,187	✔	8,187	4,093
Labour Settlement Funding	829,447	829,447	✔	829,447	0
Provincial Grants Other	125,000	0	✔	0	-125,000
SkilledTradesBC - Careers Grants	75,000	75,000	✔	75,000	0
MCFD PT/OT Therapy	0	103,495		103,495	103,495
MCFD Family Support	0	84,799		84,799	84,799
After School Sports & Arts Initiative (ASSAI)	0	8,300	✔	8,300	8,300
Child Care Operating Fund (Just Before Subsidies)	0	8,000	✔	8,000	8,000
Tuition	16,250	16,250	✔	16,250	0
Funding from First Nations	1,278,023	1,278,023		1,278,023	0
Seconded Staff Recoveries	237,000	0	✔	0	-237,000
Substitute Staff Recoveries	85,000	0	✔	0	-85,000
Miscellaneous	174,500	50,000	✔	50,000	-124,500
Bussing - Private and Independent Schools		50,000		50,000	50,000
Child Care Revenue (Just B4)		9,500		9,500	9,500
French Camp (Gwillim)		4,000		4,000	4,000
Rentals & Leases	213,000	180,000	✔	180,000	-33,000
Investment Income	675,000	608,169		608,169	-66,831
Surplus - District	1,934,077	0	750,000	750,000	-1,184,077
Surplus - Schools	371,294	0	250,000	250,000	-121,294
Total Revenue	56,799,477	55,436,526	1,000,000	56,436,526	-362,951



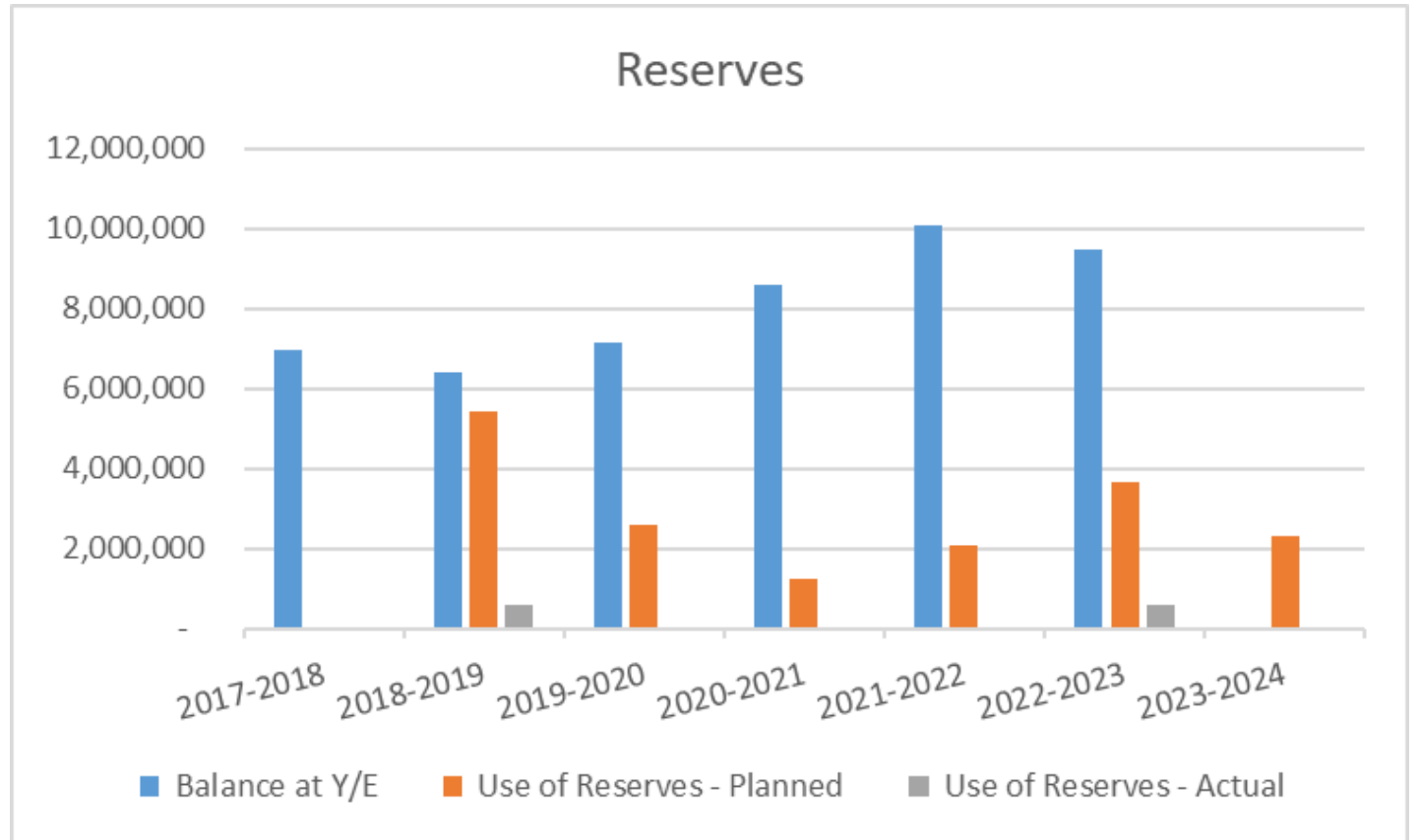
EXPENSES - OPERATING

- Schools have completed their school organizations
 - Number of classes/divisions and blocks to determine teachers
 - Enrolling and non-enrolling ratios using restored language met
 - Inclusion students identified and allocated
 - Administration allocated
 - Services and supplies allocated
- Department budgets complete: Indigenous Education, Early Learning, Transportation, Technology, Secretary-Treasurer
- Department budget to come: Operations and Maintenance, Curriculum, Inclusion, HR, Superintendent, Governance

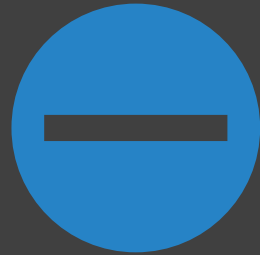
SURPLUS - OPERATING

-
- Not projected in any detail yet
 - Various options around use of surplus to follow
 - Schools monitor their budgets in April, May, June for room to spend
 - Monitor these months for spending patterns
 - Generally speaking, the district carries school and department surpluses at year end to use for balancing the following year

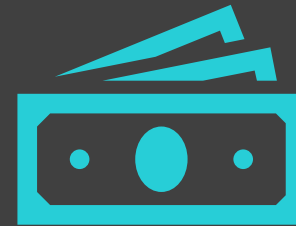
SURPLUS



SURPLUS



Of the orange planned surplus use in the previous slide, only the grey actual surplus was required



Area of improvement

Budgeting and monitoring throughout each fiscal year

- Board
- Schools
- Departments

More accurate surplus projections during spring budgeting process

District	2023-2024 Amended
MyEd Training - Student Information System	15,000
Technology	250,000
Indigenous Education Surplus	79,573
Diversabilities: Universal Design for Learning	86,000
Primary Literacy	15,000
Digital Citizen	25,000
Reporting Order	45,000
Student Voice	25,550
Recruitment & Retention	40,000
Social Emotional Learning (SEL)	20,000
Middle Years Development Instrument	25,000
Numeracy	30,000
Succession planning - VPs schools	212,265
Exempt PVP increases	114,240
Risk Management - Fireproof Room	193,000
Other to balance budget	201,260
District Sub-Total	1,376,888
Schools	550,000
Transfer to Local Capital for Assets from Operating	378,483
Total	2,305,371

2023-2024 USE OF SURPLUS



OPTIONS 1-4

- No option is recommended
- Recommended option will come on April 24th
- Examples of starting to think about
 - Balancing
 - Investing in strategic plan
 - Maintaining services
 - Financial stewardship & sustainability



DRAFT 2 – OPTION 1

- Assumptions:
- Revenue Estimated and Updated
 - Pending MOE Grant Announcement March 14
- Wages +2% & Benefits Updated
- Expenses Status Quo 2023-2024
- No projected 2023-2024 carry forward
- 24-25 use of reserves = 23-24 level \$2.3m

DRAFT 2 – OPTION 1

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Funded FTE	3,693	3,735		3,735	42
Operating Grant	50,673,962	52,015,526		52,015,526	1,341,564
LEA Recovery	-1,278,023	-1,278,023		-1,278,023	0
Pay Equity	944,395	944,395	✓	944,395	0
Student Transportation Fund	441,458	441,458	✓	441,458	0
FSA Scorer Grant	4,094	8,187	✓	8,187	4,093
Labour Settlement Funding	829,447	829,447	✓	829,447	0
Provincial Grants Other	125,000	0	✓	0	-125,000
SkilledTradesBC - Careers Grants	75,000	75,000	✓	75,000	0
MCFD PT/OT Therapy	0	103,495		103,495	103,495
MCFD Family Support	0	84,799		84,799	84,799
After School Sports & Arts Initiative (ASSAI)	0	8,300	✓	8,300	8,300
Child Care Operating Fund (Just Before Subsidies)	0	8,000	✓	8,000	8,000
Tuition	16,250	16,250	✓	16,250	0
Funding from First Nations	1,278,023	1,278,023	✓	1,278,023	0
Seconded Staff Recoveries	237,000	0	✓	0	-237,000
Substitute Staff Recoveries	85,000	0	✓	0	-85,000
Miscellaneous	174,500	50,000	✓	50,000	-124,500
Bussing - Private and Independent Schools		50,000		50,000	50,000
Child Care Revenue (Just B4)		9,500		9,500	9,500
French Camp (Gwillim)		4,000		4,000	4,000
Rentals & Leases	213,000	180,000	✓	180,000	-33,000
Investment Income	675,000	608,169		608,169	-66,831
Surplus - District	1,934,077	1,934,077		1,934,077	0
Surplus - Schools	371,294	371,294		371,294	0
Total Revenue	56,799,477	57,741,897	0	57,741,897	942,420

Salaries

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Teachers	18,257,839	18,626,202		18,626,202	368,363
Principals Vice Principals	4,167,363	4,453,948		4,453,948	286,585
Educational Assistants	5,323,132	5,254,631		5,254,631	-68,501
Support Staff	6,540,502	6,370,435		6,370,435	-170,067
Other Professionals	2,246,328	2,291,255		2,291,255	44,927
Substitutes	1,714,967	2,144,470		2,144,470	429,503
Sub-Total - Salaries	38,250,131	39,140,940	0	39,140,940	890,809
Benefits	9,251,542	9,251,542		9,251,542	0
Sub-Total - Salaries & Benefits	47,501,673	48,392,482	0	48,392,482	890,809

Supplies & Services

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Services	1,797,320	1,797,320		1,797,320	0
Student Transportation	1,087,035	1,087,035		1,087,035	0
Professional Development & Travel	538,674	538,674		538,674	0
Rentals & Leases	25,500	25,500		25,500	0
Dues & Fees	521,238	521,238		521,238	0
Insurance	200,000	200,000		200,000	0
Supplies	2,763,954	2,763,954		2,763,954	0
Utilities	1,985,600	1,985,600		1,985,600	0
Capital Assets Purchased Transfers	378,483	378,483		378,483	0
Surplus	0	0	Included in 24-25	0	0
Sub-Total - Supplies & Services	9,297,804	9,297,804	0	9,297,804	0
Total Expenditures	56,799,477	57,690,286	0	57,690,286	890,809
Surplus/(Deficit)	0	-2,253,760	2,305,371	51,611	51,611

DRAFT 2 – OPTION 1 - CHARACTERISTICS

- Maintains staffing and service levels in all categories, including use of reserve
- Reduces reserve to \$3.2m
- Maintains all initiatives 23-24 use of surplus
- Modest \$51k to reinvest in strategic plan

Impact on Operating Reserves				
	2023-2024	2024-2025	2025-2026	2026-2027
Opening Balance	9,493,672	7,188,301	3,182,930	877,559
Use of Reserves:				
Strategic Plan and other priorities	-2,305,371	-2,305,371	-2,305,371	-877,559
Crescent Park Elementary Modular Expansion		-1,700,000		
Remaining Reserve	7,188,301	3,182,930	877,559	0

DRAFT 2 – OPTION 2

- Assumptions:
- Revenue Estimated and Updated
 - Pending MOE Grant Announcement March 14
- Wages +2% & Benefits Updated
- Expenses Status Quo 2023-2024
 - Less 22-23 use of surplus except where surplus paid for wages and benefits for regular employees
 - Plus 23-24 projected carry forward
- Projected use of 2023-2024 carry forward of \$1m
- 2024-2025 use of reserves = \$0

DRAFT 2 – OPTION 2

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Provincial Grants Other	125,000	0	✓	0	-125,000
SkilledTradesBC - Careers Grants	75,000	75,000	✓	75,000	0
MCFD PT/OT Therapy	0	103,495		103,495	103,495
MCFD Family Support	0	84,799		84,799	84,799
After School Sports & Arts Initiative (ASSAI)	0	8,300	✓	8,300	8,300
Child Care Operating Fund (Just Before Subsidies)	0	8,000	✓	8,000	8,000
Tuition	16,250	16,250	✓	16,250	0
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Seconded Staff Recoveries	237,000	0	✓	0	-237,000
Substitute Staff Recoveries	85,000	0	✓	0	-85,000
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Support Staff	6,540,502	6,370,435		6,370,435	-170,067
Other Professionals	2,246,328	2,291,255		2,291,255	44,927
Substitutes	1,714,967	2,144,470	-120,000	2,024,470	309,503
Sub-Total - Salaries	38,250,131	39,140,940	-234,240	38,906,700	656,569
Benefits	9,251,542	9,251,542		9,251,542	0
Sub-Total - Salaries & Benefits	47,501,673	48,392,482	-234,240	48,158,242	656,569
Supplies & Services					
Services	1,797,320	1,797,320	-386,810	1,410,510	-386,810
Student Transportation	1,087,035	1,087,035		1,087,035	0
Professional Development & Travel	538,674	538,674	-23,500	515,174	-23,500
Rentals & Leases	25,500	25,500		25,500	0
Dues & Fees	521,238	521,238		521,238	0
Insurance	200,000	200,000		200,000	0
Supplies	2,763,954	2,763,954	-1,161,073	1,602,881	-1,161,073
Utilities	1,985,600	1,985,600		1,985,600	0
Capital Assets Purchased Transfers	378,483	378,483	-378,483	0	-378,483
Surplus	0	0		0	0
Sub-Total - Supplies & Services	9,297,804	9,297,804	-1,949,866	7,347,938	-1,949,866
Total Expenditures	56,799,477	57,690,286	-2,184,106	55,506,180	-1,293,297
Surplus/(Deficit)	0	-2,253,760	3,184,106	930,346	930,346

DRAFT 2 – OPTION 2 - CHARACTERISTICS

- Maintains staffing levels in most categories
- Reduces services levels in school leadership, substitutes, services & supplies
- Reduces reserve to \$5.5m
- Resets strategic plan investments and provides approximately \$1m to reinvest in new strategic plan

Impact on Operating Reserves				
	2023-2024	2024-2025	2025-2026	2026-2027
Opening Balance	9,493,672	7,188,301	5,488,301	5,488,301
Use of Reserves:				
Strategic Plan and other priorities	-2,305,371			
Crescent Park Elementary Modular Expansion		-1,700,000		
Remaining Reserve	7,188,301	5,488,301	5,488,301	5,488,301



DRAFT 2 – OPTION 3

- Assumptions:
- Revenue Estimated and Updated
 - Pending MOE Grant Announcement March 14
- Wages +2% & Benefits Updated
- Expenses Status Quo 2023-2024
 - Less 22-23 use of surplus in all categories
- 2024-2025 use of reserves = \$0

DRAFT 2 – OPTION 3

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Funded FTE	3,693	3,735		3,735	42
Operating Grant	50,673,962	52,015,526		52,015,526	1,341,564
LEA Recovery	-1,278,023	-1,278,023		-1,278,023	0
Pay Equity	944,395	944,395	▲	944,395	0
Student Transportation Fund	441,458	441,458	▲	441,458	0
FSA Scorer Grant	4,094	8,187	▲	8,187	4,093
Labour Settlement Funding	829,447	829,447	▲	829,447	0
Provincial Grants Other	125,000	0	▲	0	-125,000
SkilledTradesBC - Careers Grants	75,000	75,000	▲	75,000	0
MCFD PT/OT Therapy	0	103,495		103,495	103,495
MCFD Family Support	0	84,799		84,799	84,799
After School Sports & Arts Initiative (ASSAI)	0	8,300	▲	8,300	8,300
Child Care Operating Fund (Just Before Subsidies)	0	8,000	▲	8,000	8,000
Tuition	16,250	16,250	▲	16,250	0
Funding from First Nations	1,278,023	1,278,023	▲	1,278,023	0
Seconded Staff Recoveries	237,000	0	▲	0	-237,000
Substitute Staff Recoveries	85,000	0	▲	0	-85,000
Miscellaneous	174,500	50,000	▲	50,000	-124,500
Bussing - Private and Independent Schools		50,000		50,000	50,000
Child Care Revenue (Just B4)		9,500		9,500	9,500
French Camp (Gwillim)		4,000		4,000	4,000
Rentals & Leases	213,000	180,000	▲	180,000	-33,000
Investment Income	675,000	608,169		608,169	-66,831
Surplus - District	1,934,077	0		0	-1,934,077
Surplus - Schools	371,294	0		0	-371,294
Total Revenue	56,799,477	55,436,526	0	55,436,526	-1,362,951

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Salaries					
Teachers	18,257,839	18,626,202		18,626,202	368,363
Principals Vice Principals	4,167,363	4,453,948	-326,505	4,127,443	-39,920
Educational Assistants	5,323,132	5,254,631		5,254,631	-68,501
Support Staff	6,540,502	6,370,435		6,370,435	-170,067
Other Professionals	2,246,328	2,291,255		2,291,255	44,927
Substitutes	1,714,967	2,144,470	-120,000	2,024,470	309,503
Sub-Total - Salaries	38,250,131	39,140,940	-446,505	38,694,435	444,304
Benefits	9,251,542	9,251,542		9,251,542	0
Sub-Total - Salaries & Benefits	47,501,673	48,392,482	-446,505	47,945,977	444,304
Supplies & Services					
Services	1,797,320	1,797,320	-386,810	1,410,510	-386,810
Student Transportation	1,087,035	1,087,035		1,087,035	0
Professional Development & Travel	538,674	538,674	-23,500	515,174	-23,500
Rentals & Leases	25,500	25,500		25,500	0
Dues & Fees	521,238	521,238		521,238	0
Insurance	200,000	200,000		200,000	0
Supplies	2,763,954	2,763,954	-1,070,073	1,693,881	-1,070,073
Utilities	1,985,600	1,985,600		1,985,600	0
Capital Assets Purchased Transfers	378,483	378,483	-378,483	0	-378,483
Surplus	0	0		0	0
Sub-Total - Supplies & Services	9,297,804	9,297,804	-1,858,866	7,438,938	-1,858,866
Total Expenditures	56,799,477	57,690,286	-2,305,371	55,384,915	-1,414,562
Surplus/(Deficit)	0	-2,253,760	2,305,371	51,611	51,611

DRAFT 2 – OPTION 3 - CHARACTERISTICS

- Reduces school leadership and substitute staffing levels
- Dramatically reduces services levels in services & supplies
- Reduces reserve to \$5.5m
- Modest \$51k to reinvest in strategic plan
- Sustainable: 24-25 revenues closely match 24-25 expenses

<u>Impact on Operating Reserves</u>				
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
Opening Balance	9,493,672	7,188,301	5,488,301	5,488,301
Use of Reserves:				
Strategic Plan and other priorities	-2,305,371			
Crescent Park Elementary Modular Expansion		-1,700,000		
Remaining Reserve	7,188,301	5,488,301	5,488,301	5,488,301

DRAFT 2 – OPTION 4

- Assumptions
- Revenue Estimated and Updated
 - Pending MOE Grant Announcement March 14
- Wages +2% & Benefits Updated
- Expenses Status Quo 2023-2024
 - Less 22-23 use of surplus in all categories except
 - Universal Design for Learning (UDL) is maintained \$86,000
 - IT Organizational and Critical Infrastructure Optimization Review \$250k investment for multiple years
 - Replacement of copper voice services through fiber or wireless by 2026 \$200k investment for year 1 of 3
- Projected use of 2023-2024 carry forward of \$1m
- 2024-2025 use of reserves = \$0

DRAFT 2 – OPTION 4

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Funded FTE	3,693	3,735		3,735	42
Operating Grant	50,673,962	52,015,526		52,015,526	1,341,564
LEA Recovery	-1,278,023	-1,278,023		-1,278,023	0
Pay Equity	944,395	944,395		944,395	0
Student Transportation Fund	441,458	441,458		441,458	0
FSA Scorer Grant	4,094	8,187		8,187	4,093
Labour Settlement Funding	829,447	829,447		829,447	0
Provincial Grants Other	125,000	0		0	-125,000
SkilledTradesBC - Careers Grants	75,000	75,000		75,000	0
MCFD PT/OT Therapy	0	103,495		103,495	103,495
MCFD Family Support	0	84,799		84,799	84,799
After School Sports & Arts Initiative (ASSAI)	0	8,300		8,300	8,300
Child Care Operating Fund (Just Before Subsidies)	0	8,000		8,000	8,000
Tuition	16,250	16,250		16,250	0
Funding from First Nations	1,278,023	1,278,023		1,278,023	0
Secoded Staff Recoveries	237,000	0		0	-237,000
Substitute Staff Recoveries	85,000	0		0	-85,000
Miscellaneous	174,500	50,000		50,000	-124,500
Bussing - Private and Independent Schools		50,000		50,000	50,000
Child Care Revenue (Just B4)		9,500		9,500	9,500
French Camp (Gwillim)		4,000		4,000	4,000
Rentals & Leases	213,000	180,000		180,000	-33,000
Investment Income	675,000	608,169		608,169	-66,831
Surplus - District	1,934,077	0	750,000	750,000	-1,184,077
Surplus - Schools	371,294	0	250,000	250,000	-121,294
Total Revenue	56,799,477	55,436,526	1,000,000	56,436,526	-362,951

Salaries

	2023-2024 Amended	2024-2025	2023-2024 Carry Forwards	2024-2025 Preliminary	Total Change
Teachers	18,257,839	18,626,202		18,626,202	368,363
Principals Vice Principals	4,167,363	4,453,948		4,453,948	286,585
Educational Assistants	5,323,132	5,254,631		5,254,631	-68,501
Support Staff	6,540,502	6,370,435		6,370,435	-170,067
Other Professionals	2,246,328	2,291,255		2,291,255	44,927
Substitutes	1,714,967	2,144,470	-60,000	2,084,470	369,503
Sub-Total - Salaries	38,250,131	39,140,940	-60,000	39,080,940	830,809
Benefits	9,251,542	9,251,542		9,251,542	0
Sub-Total - Salaries & Benefits	47,501,673	48,392,482	-60,000	48,332,482	830,809
Supplies & Services					
Services	1,797,320	1,797,320	-360,810	1,436,510	-360,810
Student Transportation	1,087,035	1,087,035		1,087,035	0
Professional Development & Travel	538,674	538,674	-23,500	515,174	-23,500
Rentals & Leases	25,500	25,500		25,500	0
Dues & Fees	521,238	521,238		521,238	0
Insurance	200,000	200,000		200,000	0
Supplies	2,763,954	2,763,954	-370,073	2,393,881	-370,073
Utilities	1,985,600	1,985,600		1,985,600	0
Capital Assets Purchased Transfers	378,483	378,483	-228,483	150,000	-228,483
Surplus	0	0		0	0
Sub-Total - Supplies & Services	9,297,804	9,297,804	-982,866	8,314,938	-982,866
Total Expenditures	56,799,477	57,690,286	-1,042,866	56,647,420	-152,057
Surplus/(Deficit)	0	-2,253,760	2,042,866	-210,894	-210,894

DRAFT 2 – OPTION 4 - CHARACTERISTICS

- Maintains all staffing levels except substitutes
- Dramatically reduces services levels in services & supplies
- Maintains UDL learning initiative and invests in 2 large infrastructure projects for technology
- Reduces reserve to \$5.5m
- **Example** of a spending option
- Not sustainable: does not balance

Impact on Operating Reserves	2023-2024	2024-2025	2025-2026	2026-2027
Opening Balance	9,493,672	7,188,301	5,488,301	5,488,301
Use of Reserves:				
Strategic Plan and other priorities	-2,305,371			
Crescent Park Elementary Modular Expansion		-1,700,000		
Remaining Reserve	7,188,301	5,488,301	5,488,301	5,488,301

DRAFT 2 – OPTIONS SUMMARY

- Options for information only
- **No option is recommended**
- Work ahead is to reach ideal state
- April 24 – Staff Recommendations
 - Balanced
 - Educationally sound
 - Sustainable
 - Maintains as many services as possible
 - Invests in strategic plan

Summary	Option 1	Option 2	Option 3	Option 4	Option 5 - Ideal State
Revenues	55,436,526	55,436,526	55,436,526	55,436,526	55,436,526
Expenses	57,690,286	55,506,180	55,384,915	56,647,420	55,436,526
Use of 2022-2023 Reserve	2,305,371	0	0	0	0
Use of 2023-2024 Carry Forward	0	1,000,000	0	1,000,000	1,000,000
Deficit?	No	No	No	Yes	No
Impact on Service Levels/Learning	890,809	-1,293,297	-1,414,562	-982,866	?
Investment in Strategic Plan	51,611	930,346	51,611	0	1,000,000
Reserve Level by Year 3	0	5,488,301	5,488,301	5,488,301	5,488,301
Sustainable	No	Yes	Yes	No	Yes
Educationally sound	Yes	No	No	Yes	Yes

SPECIAL PURPOSE

Special Purpose	Budget Amended	Preliminary Budget												Preliminary Budget	Net Revenue (Expense)	Closing		
	2023-2024	2024-2025	Opening	Revenue			Expense							2024-2025				
				Ministry	Other	Interest	Total	Teachers	PVP	Education Assistants	Support Staff	Other Professionals	Substitutes	Benefits	Services & Supplies	Total		
Ministry Targeted																		
Annual Facility Grant	305,083	0	261,466				261,466				66,300			16,575	178,591	261,466	0	0
Learning Improvement Fund	231,696	0	189,511				189,511				154,660			34,851		189,511	-0	-0
Strong Start	220,055	0	192,000				192,000				142,000	4,870		45,130	0	192,000	-0	-0
Ready Set Learn	37,282	0	31,850				31,850					10,967	6,120	3,949	10,814	31,850	-0	-0
OLEP Federal French	95,375	0	86,872				86,872	29,845		29,000			12,000	16,027		86,872	0	0
Community LINK	559,027	0	408,136				408,136	38,855		209,000	25,756	13,000		76,525	45,000	408,136	-0	-0
CEF - Overhead	320,690	0	320,690				320,690	178,500		19,650	27,697	35,639		59,204		320,690	0	0
CEF - Staffing	3,636,673	0	3,636,673				3,636,673	2,967,000					142,255	527,418		3,636,673	-0	-0
CEF - Remedies	202,419	0	202,419				202,419	113,600	28,000				10,000	50,819		202,419	0	0
First Nations Student Transportation	35,909	0	15,897				15,897								15,897	15,897	0	0
Mental Health in Schools	127,956	0	127,956				127,956						50,000	9,000	68,956	127,956	0	0
Early Childhood Education Dual Credit	343,266	120,000	227,248				227,248								247,248	247,248	-20,000	100,000
Just B4	25,000	0	25,000				25,000				18,000		5,000		2,000	25,000	0	0
Early Care & Learning	175,000	0	175,000				175,000		95,403					18,031	61,567	175,000	-0	-0
Student & Family Affordability Fund	144,372	0	0				0			0	0			0	0	0	0	0
NEW! Feeding Futures	521,677	200,000	521,677				521,677			80,000	55,000			28,595	450,000	613,595	-91,918	108,082
NEW! Health Career Dual Credit	25,000	0	25,000				25,000								25,000	25,000	0	0
Ministry Total	7,006,480		6,447,395	0	0	6,447,395	3,327,800	123,403	337,650	489,413	64,476	225,375	886,124	1,105,073	6,559,314	-111,919	208,081	
District Targeted																		
School Generated Funds	850,000	740,949		750,000			750,000								850,000	850,000	-100,000	640,949
Careers Grants	28,309	0	13,000				13,000								13,000	13,000	0	0
Early Learning (BLT)	20,000	40,000		18,000		2,000	20,000								20,000	20,000	0	40,000
District Total	898,309		13,000	768,000	2,000	783,000	0	0	0	0	0	0	0	883,000	883,000	-100,000	680,949	
Total	7,904,789		6,460,395	768,000	2,000	7,230,395	3,327,800	123,403	337,650	489,413	64,476	225,375	886,124	1,988,073	7,442,314	-211,919	889,030	

CAPITAL

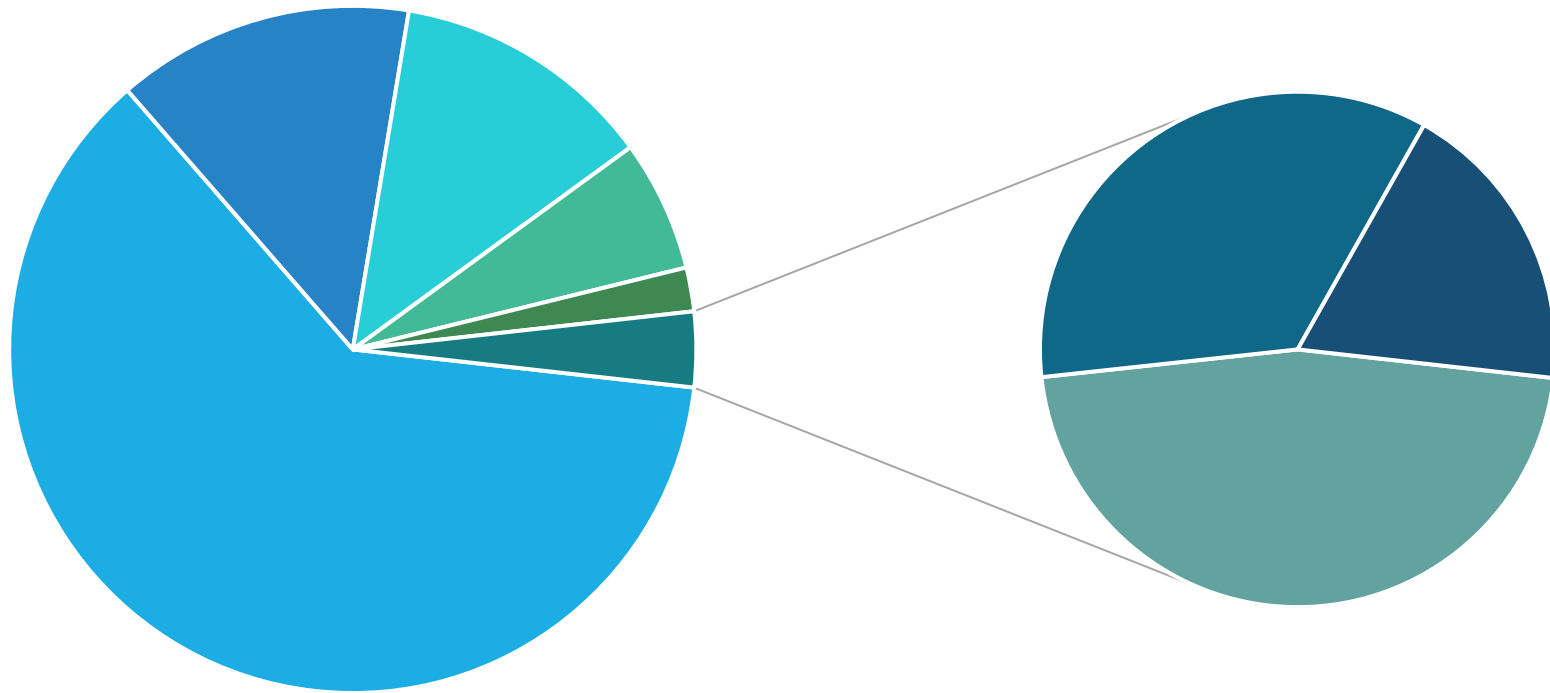
- Projects anticipated for funding

■ Crescent Park Expansion Project – Ministry Funded	\$ 7,500,000
■ <i>Crescent Park Expansion Project – Board Funded</i>	\$ 1,700,000
■ Bus	\$ 200,000
■ Carbon Neutral	\$ 250,000
■ Food Infrastructure	\$ 80,000
■ School Enhancement	\$ 750,000
■ Annual Facilities Grant	\$ 1,500,000
■ <i>Assets Purchase from Operating – Vehicles & Equip</i>	\$ 150,000
■ <i>Other</i>	\$ 500,000
■ Total	\$12,630,000

- However

- Most of the bylaw capital does not appear on the capital budget; will be detailed on financial statements
- Ministry instructions
- Only some of the anticipated expenditures do not involve bylaw capital such as
 - Assets purchased from operating \$ 150,000
 - Board’s contribution \$1,700,000
 - Bylaw revenue not spent on capital \$ 500,000

Anticipated Capital Projects



- Crescent Park Expansion - Ministry
- Crescent Park Expansion - Board
- Annual Facilities Grant
- School Enhancement
- Carbon Neutral
- Bus
- Vehicles & Equipment from Operating
- Food Infrastructure

		2025 Preliminary Annual Budget			2024 Amended Annual Budget
		Invested in Capital Assets	Local Capital	Fund Balance	
Revenues					
	Provincial Grants				
	Ministry	500,000		500,000	1,503,128
	Rentals and Leases		1,000	1,000	1,000
	Investment Income		1,750	1,750	2,028
	Amortization of Deferred Capital Revenue	1,800,000		1,800,000	1,712,580
	Total Revenue	2,300,000	2,750	2,302,750	3,218,736
Expenses					
	Operations & Maintenance	500,000		500,000	1,503,128
	Amortization of Tangible Capital Assets				
	Operations & Maintenance	1,600,000		1,600,000	1,564,572
	Transportation & Housing	500,000		500,000	469,476
	Total Expense	2,600,000	0	2,600,000	3,537,176
Net Revenue (Expense)		-300,000	2,750	-297,250	-318,440
Net Transfer(s) from other Funds					
	Tangible Capital Assets Purchased	1,850,000		1,850,000	378,483
	Total Net Transfers	1,850,000	0	1,850,000	378,483
Other Adjustments to Fund Balances					
	Total Other Adjustments to Fund Balances	0	0	0	
Budgeted Surplus (Deficit), for the year		1,550,000	2,750	1,552,750	60,043

DRAFT 2

- Bylaw Reading 1 - Operating
 - Operating revenues are established \$55,436,526
 - Operating surplus projection established (high level) \$ 1,000,000
 - If the budget must be balanced by third reading, assume expenses including capital assets purchased
 - Will match revenues
 - Are limited to the revenue and carry forward projection available

BYLAW READING 1

THAT the School District No. 59 (Peace River South) Annual Budget Bylaw for the fiscal year 2024-2025 showing the estimated revenues and expenditures and the total budget bylaw amount of \$68,328,840 for the 2024-2025 fiscal year be read a first time.

Budget Bylaw Amount - Preliminary 2024-2025 Reading 1	
Operating - Total Expense	56,436,526
Operating - Tangible Capital Assets Purchased	1,850,000
Special Purpose Funds - Total Expense	7,442,314
Capital Fund - Total Expense	2,600,000
Total Budget Bylaw	68,328,840
*NOTE Bylaw Readings 2 and 3 Amounts Subject to Change	

KEY DATES

