

2025-2026 BUDGET – DRAFT 1

MARCH 12, 2025 BOARD MEETING - OPEN

PROCESS

2025-2026 Budget Process - BOARD APPROVED - September 25, 2024

25-Sep	Board Meeting	Process Draft & Approval	
26-Sep	Media Release		
23-Oct	Board Meeting		
30-Oct	Student Symposium	TBD	ENGAGEMENT
27-Nov	Board Meeting	Student Symposium Report	
18-Dec	Board Meeting		
06-Jan	Survey or engagement opportunity for school and wider community to provide input		ENGAGEMENT
22-Jan	Board Meeting		
14-Feb	Enrolment due to MOECC		
19-Feb	Board Meeting	Opportunities for Focus (Operational Plans) and Draft 1	
12-Mar	Board Meeting	Draft 2 and Reading 1	
14-Mar	Ministry Funding Announcement		
02-Apr	Special Open	Draft 3 and Reading 2/Superintendent Recommendations	
02-Apr	Public Consultation	Dinner meeting	ENGAGEMENT
09-Apr	Trustee Working Session	Clarifying questions	Attach to Round table
30-Apr	Board Meeting	Draft 4 and Reading 3 & Approval	
01-May	Media Release		
28-May	Board Meeting	25-26 process debrief	

PRINCIPLES

- Effective Resource Allocation
 - Strategic plan alignment
 - Indigenous Education Agreement alignment
 - Student/learning centered
 - Sustainable
 - Consultative
 - Diverse
 - Legislative and Ministry mandates

STRATEGIC PLAN PRIORITY 1: STUDENT SUCCESS



GOAL 1:

Build foundational numeracy and literacy skills in all learners and provide supports and interventions to allow for success



GOAL 2:

Each school will create and implement its plan for students' sense of belonging and wellness by explicitly teaching social emotional learning at all levels



GOAL 3:

Through Applied Design Skills Technology (ADST) and career education, School District No. 59 will provide opportunities for students to connect and develop skills to successfully transition into their future

STRATEGIC PLAN PRIORITY 2: BUILDING CAPACITY



GOAL 1:

Integrate differentiated instruction and practices, and visible learning to meet students where they are at and move them forward in their individual success



GOAL 2:

Resource schools and departments to meet the needs of students and staff, including recruitment and retention, training, policy development, inclusion and diversity, anti-racism, truth and reconciliation, technology, and implementation of the Accessibility Act.

STRATEGIC PLAN PRIORITY 3: COMMUNICATION



GOAL 1:

Improve collaborative partnerships with families to strengthen academic success, relationships, and connectedness to school. Provide timely information to students and families to allow for informed decision-making



GOAL 2:

Showcase and celebrate student learning and initiatives



GOAL 3:

Engage with all rightsholders, stakeholders, and community partners to facilitate collaborative communication.



BUDGET CONSULTATION

- October 2024 Student Symposium, including Board working session
- February 2025 Community-wide Survey
- Upcoming April 2025 Talking Tables Dinner Meeting

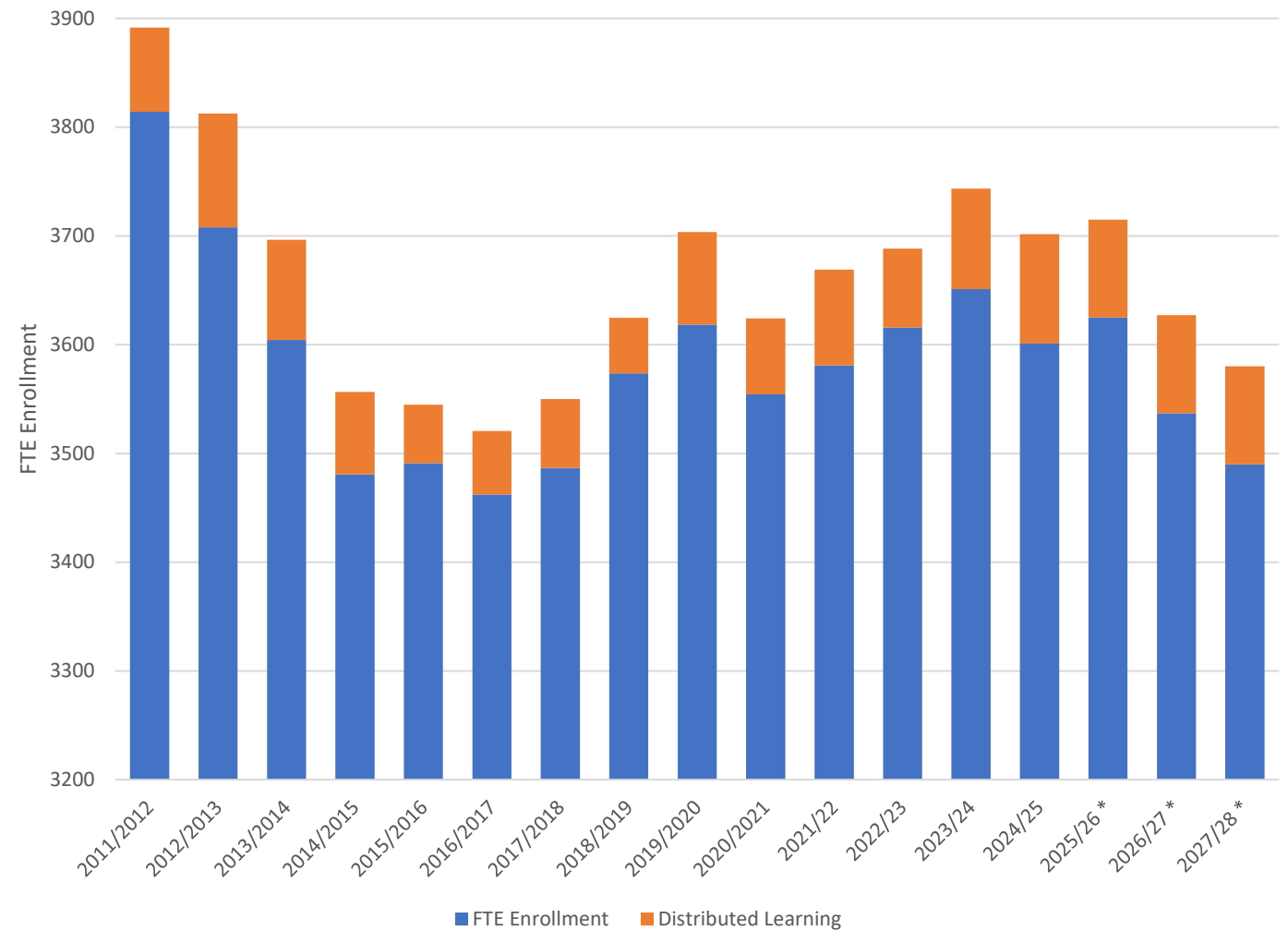


OPPORTUNITIES FOR FOCUS

- Operational Plan – September 2024 Open Board Meeting
- How Are We Doing (HAWD) Report – February 2025 Board Working Session, March 2025 Open Board Meeting
- Early Learning Programs Presentation – February 2025 Open Board Meeting

ENROLMENT

- Submitted February 14, 2025
- 20+ student FTE increase
- Monitor between now and budget approval
- Monitor between now and September



	2024/25 Interim	2025/26		2026/27		2027/28	
	Base	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)	3,600.6875	3,624.7110	3,550.2876	3,537.2370	3,492.1338	3,489.7620	3,379.7032
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)	42.6250	40.0000	42.6250	40.0000	42.6250	40.0000	42.6250
Total Estimated School-Age Enrolment	3,643.3125	3,664.7110	3,592.9126	3,577.2370	3,534.7588	3,529.7620	3,422.3282
Change from Previous Year		21.3985	-50.3999	-87.4740	-58.1538	-47.4750	-112.4306
September Enrolment Count - Unique Student Needs							
Level 1 Inclusive Education Headcount	3	3	3	3	3	3	3
Level 2 Inclusive Education Headcount	194	195	215	200	239	205	265
Level 3 Inclusive Education Headcount	111	112	114	115	118	120	122
English Language Learning Headcount	161	170	181	176	203	185	228
Indigenous Education Headcount	1,153	1,170	1,154	1,172	1,155	1,174	1,156
Adult Education FTE (Non-Graduates only)	0.0000		0.0000		0.0000		0.0000
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
Continuing Education FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000
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	20.0000	22.0000	20.0000	22.0000	20.0000	22.0000
Online Learning FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000
Level 1 Inclusive Education Headcount Growth (All Schools)	0		0		0		0
Level 2 Inclusive Education Headcount Growth (All Schools)	0		0		0		0
Level 3 Inclusive Education Headcount Growth (All Schools)	0		0		0		0
Newcomer Refugees FTE (Standard & Alternate only)	0.0000		0.0000		0.0000		0.0000
ELL Headcount (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
Continuing Education FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000
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	30.0000	36.0000	30.0000	36.0000	30.0000	36.0000
Online Learning FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000



REVENUE - OPERATING

- Revenues are estimated for 2025-2026
- Operating Grant – assumes no increase in funding unit rates
 - Funding announcement: March 13th
 - Reflects enrolment submission
- Large 24-25 and 25-26 capital project expenses will reduce cash balances resulting in lower Interest
- Assumes 0% wages increases resulting in \$0 labour settlement funding

		2024-2025 Amended	2025-2026 Preliminary	2024-2025 Carry Forwards	2025-2026 Preliminary	Total Change
Funded FTE		3,643	3,665		3,665	21
	Operating Grant	53,266,050	53,437,270		53,437,270	171,220
	LEA Recovery	-1,204,517	-1,204,517		-1,204,517	0
	Pay Equity	944,395	944,395	✔	944,395	0
	Student Transportation Fund	441,458	441,458	✔	441,458	0
	FSA Scorer Grant	8,187	8,187	✔	8,187	0
	Labour Settlement Funding	528,087	0	✔	0	-528,087
	Just B4	12,000	12,000	✔	12,000	0
	Recruitment Incentives	30,000	70,000	✔	70,000	40,000
	Provincial Grants Other	204,594	204,594	✔	204,594	0
	SkilledTradesBC - Careers Grants	56,800	56,800	✔	56,800	0
	Tuition	54,692	54,692	✔	54,692	0
	Funding from First Nations	1,204,517	1,204,517		1,204,517	0
	Miscellaneous	20,000	20,000	✔	20,000	0
	Bussing - Private and Independent Schools	51,500	51,500	✔	51,500	0
	Child Care Revenue (Just Before)	9,500	9,500	✔	9,500	0
	French Camp (Gwillam)	4,000	4,000	✔	4,000	0
	Rentals & Leases	180,000	180,000	✔	180,000	0
	Investment Income	767,699	575,000	✔	575,000	-192,699
	Surplus - Capital Projects	0	0	1,700,000	1,700,000	1,700,000
	Surplus - District	514,739	0	375,000	375,000	-139,739
	Surplus - Schools	709,326	0	125,000	125,000	-584,326
Total Revenue		57,803,027	56,069,396	2,200,000	58,269,396	466,369



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 to come
- Projects/Initiatives beyond annual operating costs to come

SURPLUS - OPERATING

- Not projected in any detail yet
- 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
- Allocations to schools and departments were more conservative in 24-25 and may result in lower carry forwards
- Draft 1 reflects 50% of the carry forwards in 24-25 or \$500,000, not 1,000,000
- In 25-26 Crescent Park Expansion project will be completed for which the Board will spent up to \$1.7m of its surplus on the project

School Surplus	709,326
District Surplus	750,000
Indigenous Education Carry Forward	67,822
Crescent Park Capital Expansion	1,700,000
Service Improvement Allocation	17,031
Art Starts Grant	12,000
Add: WebEx Funding Received 23-24 for 24-25	50,000
Add: Integrated Child & Youth (ICY) Received 23-24 for 24-25	146,318
Less: Unallocated Operating Grant	-268,689
Less: Capital	-1,700,000
Total Operating	1,483,808

2024-2025 USE OF SURPLUS

SCENARIO 1

- Assumes
- Status quo services
- Less previous year surplus
- Increases or reduces teaching staff according to enrolment changes
- Uses surplus to balance
- Maintains services

Scenario 1	2024-2025 Amended at March 12, 2025	2025-2026	2026-2027	2027-2028
Enrolment	3,643	3,665	3,577	3,530
Total Revenue Estimate	56,578,962	56,069,396	55,644,990	55,220,219
Total Expense Estimate	57,773,770	56,417,867	55,855,087	55,554,511
Capital Assets Purchased from Operating	289,000	1,850,000	150,000	150,000
Surplus/(Deficit) Before Use of Reserve	-1,483,808	-2,198,471	-360,097	-484,292
Use of Reserve	1,483,808	2,198,471	360,097	484,292
Balance	-	0	0 -	0
Use of Reserve				
Internally Restricted to Balance				
District	774,482	2,198,471	360,097	484,292
Schools	709,326			
Total Internally Restricted	1,483,808	2,198,471	360,097	484,292
Opening Reserve Available for Future Use	8,806,098	7,322,290	5,123,819	4,763,722
Reserve Available for Future Use	7,322,290	5,123,819	4,763,722	4,279,430

SCENARIO 1

- Assumes
- Services are reduced due to structural deficit
- Increases or reduces teaching staff according to enrolment changes
- Uses no surplus to balance
- Maintains reserves

Scenario 2	2024-2025 Amended at March 12, 2025	2025-2026	2026-2027	2027-2028
Enrolment	3,643	3,665	3,577	3,530
Total Revenue Estimate	56,578,962	56,069,396	55,644,990	55,220,219
Total Expense Estimate	57,773,770	54,219,396	55,494,990	55,070,219
Capital Assets Purchased from Operating	289,000	1,850,000	150,000	150,000
Surplus/(Deficit) Before Use of Reserve	-1,483,808	0	0	-0
Use of Reserve	1,483,808	-	-	-
Balance	-	0	0 -	0
Use of Reserve				
Internally Restricted to Balance				
District	774,482	-	-	-
Schools	709,326			
Total Internally Restricted	1,483,808	-	-	-
Opening Reserve Available for Future Use	8,806,098	7,322,290	7,322,290	7,322,290
Reserve Available for Future Use	7,322,290	7,322,290	7,322,290	7,322,290



BYLAW 1 – OPERATING

- Uses Scenario 1 Total Expense Estimated expenditures \$56,417,867
- Uses Scenario 1 Capital Assets Purchased from Operating \$1,850,000
 - Includes Board's contribution to Crescent Park Expansion
- Will change by April 2 for 2nd reading as the budget is built

BYLAW 1 – SPECIAL PURPOSE

		2025-2026
Ministry of Education Grants		
	Annual Facility Grant	285,789
	Learning Improvement Fund	187,948
	StrongStart	192,000
	Ready Set Learn	31,850
	French Language	111,578
	Community Links	416,681
	Mental Health in Schools	55,000
	First Nation Student Transportation	15,704
	Classroom Enhancement Fund	4,149,337
	Early Childhood Education Dual Credit Program	0
	Student & Family Affordability Fund	0
	Just B4	25,000
	Early Care & Learning Grant	175,000
	Feeding Futures	516,303
	Health Careers Grants	15,000
	Health Care Experiential Learning	0
	SEY2K (Early Years to Kindergarten)	19,000
Other Special Purpose Funds		
	Work Experience Enhancement	0
	School Generated Funds	850,000
	Early Learning Funds	4,000
	Career Grants	12,000
Total		7,062,190

CAPITAL

- Projects anticipated for funding
 - Crescent Park Expansion Project – Ministry Funded \$ 3,500,000
 - *Crescent Park Expansion Project – Board Funded* \$ 1,700,000
 - Minor Capital Announcement TBA \$1,500,000
 - Annual Facilities Grant \$1,540,827
 - *Assets Purchase from Operating – Vehicles & Equip* \$ 150,000
 - Total \$8,390,827
- However
- The capital expenditures do not appear on the capital budget; will be detailed on financial statements
- 2025/2026 Capital announcement not yet received



BYLAW 1 - CAPITAL

- Amortization expense is the only cost associated in the budget bylaw for capital for SD59
- Estimated to be \$2,534,548
- Increase over 2024-2025 due to expenditures on large capital projects adding to the asset pool and the half-year amortization rule

BYLAW READING 1

THAT the Board of Education of School District No. 59 (Peace River South) Annual Budget Bylaw for the fiscal year 2025-2026 showing the estimated revenues and expenditures and the total budget bylaw amount of \$67,864,605 for the 2025-2026 fiscal year be read a first time.

Budget Bylaw	Reading 1
Operating - Total Expense	56,417,867
Operating - Tangible Capital Assets Purchased	1,850,000
Special Purpose Funds - Total Expense	7,062,190
Capital Fund - Total Expense	2,534,548
Budget Bylaw	67,864,605

KEY DATES

14 Feb.	Enrolment submission
28 Feb.	School budgets complete
12 Mar.	Draft 1 / First Reading of the budget bylaw
13 Mar.	Ministry funding announcement
2 Apr.	Draft 2 / Second Reading of the budget bylaw moved and seconded and open for feedback
2 Apr.	Community consultation dinner
2 Apr. – 30 Apr.	Public feedback period
30 Apr.	Draft 3 / Second and Third and Final Reading of the budget bylaw
30 Apr.	BUDGET IS APROVED