

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68**  
**EDUCATION COMMITTEE MEETING**  
**AGENDA**

**Wednesday, May 1, 2024, 6:00 PM**  
**ONLINE MICROSOFT TEAMS MEETING**

Please note that the proceedings of this meeting are being recorded to assist in the preparation of the minutes of the meeting. The recording of this meeting are records of the School District, as defined in the Freedom of Information and Protection of Privacy Act, and as such may be the subject of access requests under the Act.

---

**Pages**

**1. CALL TO ORDER**

The Chair will call the meeting to order. With great respect and humility, we acknowledge and honour the lands of the Snuneymuxw people. The Snuneymuxw people maintain their profound, unique and spiritual connection to the land through ageless traditions, teachings, stewardship and expressions of reciprocity.

**2. ADDITIONS TO THE AGENDA**

**3. DELETIONS TO THE AGENDA**

**4. CHANGE IN ORDER**

**5. APPROVAL OF THE AGENDA**

*That the Agenda be approved.*

**6. APPROVAL OF THE MINUTES**

*That the minutes from the Education Committee meeting held on April 3, 2024, be approved.*

**7. PRESENTATIONS**

**8. SENIOR STAFF REPORTS**

8.1	Don Balcombe, Assistant Superintendent	7
	Re: Student Voice Circle	
8.2	Kerri Steel, Director of Instruction and Shawn Johnston, Exec. Director of Human Resources	10
	RE: Accessibility Committee Annual Update	
8.3	Mark Walsh, Secretary-Treasurer and Taunia Sutton, Associate Secretary-Treasurer	12
	Re: Proposed Preliminary Annual Budget Presentation	

**9. CORRESPONDENCE REFERRED FROM THE REGULAR BOARD MEETING**

**10. UNFINISHED BUSINESS**

**11. NEW BUSINESS**

**12. QUESTION PERIOD**

Question Period is intended to enable the public to obtain clarifying information regarding a current agenda item.

Individuals wishing to ask questions of the Board upon completion of Committee and Board sessions shall do so in writing on the form provided which includes their name, street address and email address. The individual will be asked to verify his/her self and be afforded the opportunity to read out their own question. Each individual shall be limited to one follow-up question upon receiving a response. Forms are available in the information rack near the entrance of the Board Room.

If the meeting is being held online, individuals wishing to ask questions of the Board shall type their question in the Q&A compose box on the right side of the screen and then select send. Your question will be read by the Board or Committee Chair.

Questions and responses will be included in the video of the meeting and the meeting minutes and will be part of the public record.

**13. ADJOURNMENT**

*That the meeting be adjourned.*

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68**  
**MINUTES OF THE EDUCATION COMMITTEE MEETING**

**April 3, 2024**

Trustees	C. Morvay, Chair T. Brzovic, Vice Chair N. Bailey G. Keller C. McKay ( <i>left meeting at 7:15 pm</i> ) L. Pellegrin M. Robinson T. Rokeby
Absent	L. Lee
Staff	M. Walsh, Secretary-Treasurer L. Tait, Deputy Superintendent K. Matthews, Manager Admin. Services
Absent	S. Saywell, Superintendent/CEO
Representatives	CUPE Representative: Elysha Boretsky NDTA Representative: Chris Perrier-Evely NSAA Representative: Lindsey Watford

**1. CALL TO ORDER**

The Chair called the meeting to order at 6:00 pm.

**2. ADDITIONS TO THE AGENDA**

There were no additions.

**3. DELETIONS TO THE AGENDA**

There were no deletions.

**4. CHANGE IN ORDER**

There was no change in order.

**5. APPROVAL OF THE AGENDA**

E24/04/03-01

IT WAS MOVED BY Trustee Robinson

IT WAS SECONDED BY Trustee Keller

That the Agenda be approved.

**CARRIED UNANIMOUSLY**

**6. APPROVAL OF THE MINUTES**

E24/04/03-02

IT WAS MOVED BY Trustee Robinson

IT WAS SECONDED BY Trustee Bailey

That the minutes from the Education Committee meeting held on March 6, 2024, be approved.

**CARRIED UNANIMOUSLY**

**7. PRESENTATIONS**

**7.1 Ecole Quarterway PAC, Kelsey Chandler**

Re: Planting Trees on School Grounds

Kelsey Chandler from Ecole Quarterway's PAC presented on the PAC's tree project. The presentation is attached to the Agenda.

E24/04/03-03

IT WAS MOVED BY Trustee Brzovic

IT WAS SECONDED BY Trustee Robinson

That this topic be moved to item 11.1 under New Business for discussion.

OPPOSED: Trustee McKay

**CARRIED**

**8. SENIOR STAFF REPORTS**

**8.1 Department of Learning Services**

Re: How Are We Doing Report 2022/2023

Presentation on the Board Goal: Continuous improvement in students with complex and unique abilities, Indigenous and overall student population on student achievement

Objectives:

- Continuous Improvement in support for students with diverse abilities and disabilities, Indigenous and overall student population on student achievement.

Presentation on the Board Goal: Continuous improvement in students with complex and unique abilities, Indigenous and overall student population on student achievement

Objectives:

- Continuous Improvement in support for students with diverse abilities and disabilities, Indigenous and overall student population on student achievement.

School Presentation by Bayview Elementary.

Laura Tait and Don Balcombe provided the Committee with an overview of the 2022/2023 How Are We Doing Report. Sue Derosa and Shaun Weighill from Bayview Elementary provided an Elementary perspective on strategies used to support the Board's goal of Truth and Reconciliation. An Information Sheet is attached to the Agenda.

**9. CORRESPONDENCE REFERRED FROM THE REGULAR BOARD MEETING**

There was none.

**10. UNFINISHED BUSINESS**

There was no unfinished business.

**11. NEW BUSINESS**

**11.1 Ecole Quarterway PAC - Planting Trees on School Grounds**

E24/04/03-04

IT WAS MOVED BY Trustee Keller

IT WAS SECONDED BY Trustee Bailey

That the Education Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) refer the presentation regarding the planting of trees on school grounds to the next available Business Committee meeting agenda for discussion with an accompanying staff report outlining the process for requesting and obtaining approval for planting trees and other landscaping on school grounds including the selection of plant species, funding of materials and labour, ongoing maintenance, and any implications with respect to the Environmental Stewardship Action Plan.

**CARRIED UNANIMOUSLY**

12. **QUESTION PERIOD**

There were no questions.

13. **ADJOURNMENT**

The meeting adjourned at 8:47 pm.

E24/04/03-05

IT WAS MOVED BY Trustee Bailey

IT WAS SECONDED BY Trustee Brzovic

That the meeting be adjourned.

**CARRIED UNANIMOUSLY**

DRAFT



**NANAIMO LADYSMITH PUBLIC SCHOOLS  
EDUCATION COMMITTEE  
PUBLIC MEETING  
INFORMATION SHEET**

DATE: May 1, 2024  
TO: Education Committee  
FROM: Don Balcombe, Assistant Superintendent  
SUBJECT: Student Voice Circle

---

**Overview**

The Board of Trustees passed a motion in June 2023 to formalize a Student Voice Circle. In November, Administrative Procedure 316 – Student Voice Circle was amended to align with the District’s commitment to nurturing citizenship skills and engaging students in decision-making leadership and advocacy.

**Background**

Students in our secondary schools have participated in various forms of Student Voice, both at the district and school level for many years. At the district level, Student Voice has been organized on an ad hoc basis, bringing together students around a variety of topics periodically throughout the school year. The sessions have been very informative for district staff. Student participants have appreciated the opportunity to have their voices heard. They have also appreciated the opportunity to network with like-minded peers from other schools. Formalizing the District Student Voice Circle will allow the District to build on the momentum that exists.

Beginning in October, students, staff, and trustees came together to discuss how the Board could be more informed about Student Voice activities, both at the district and school level. The result is AP 316 – Student Voice Circle. The Administrative Procedure outlines the purpose of the Student Voice Circle and sets out procedures for the composition of the Student Voice Circle, including the opportunity for the Student Voice Circle to report to the Board or the Education Committee, as appropriate.

The presentation at the May 1, 2024, Education Committee is being done by students who have participated in Student Voice Circle this year. The presentation will outline the purpose of the Student Voice Circle, review some of the topics that were covered during Student Voice sessions this year, highlight some Student Voice areas of interest at several of our schools, and share some areas of focus for the coming school year.

**Appendix A:** Administrative Procedure 316

## Administrative Procedure 316 – Student Voice Circle



### AP 316 – Student Voice Circle

#### Purpose

In alignment with the commitment to nurturing citizenship skills and engaging students in decision-making, leadership, and advocacy, Nanaimo Ladysmith Public Schools support the establishment of a Student Voice Circle.

The purpose of the Student Voice Circle will be threefold:

1. **Enhance Leadership and Communication Skills:** Cultivate the development of leadership and communication skills, with an emphasis on recognizing and respecting the responsibilities and benefits of inclusive decision-making. Foster the development of leadership and communication skills, emphasizing the recognition and respect for the responsibilities and benefits of inclusive decision-making.
2. **Provide a Forum for Discussion:** Act as a platform for student representatives from all secondary schools to engage in discussions on pertinent issues. Emphasize the value of student perspectives and offer experiential learning in democratic decision-making. To value student perspectives and provide experiential learning in democratic decision-making.
3. **Facilitate Student Input:** Serve as a conduit for student input and feedback to the Management Team and the Board.

#### Procedure

1. The Superintendent or designate will lead the Student Voice Circle including organizing and facilitating meetings.
2. Whenever possible, student representatives will take the chair position, with the support and mentorship of appropriate District staff. The Student Voice Circle will be chaired by a student representative on a rotating basis as follows: Cedar, Dover Bay, Island Connect Ed, John Barsby, Ladysmith, Learning Alternatives, NDSS, Wellington.
3. The Student Voice Circle will comprise a minimum of two representatives from each secondary school, including learning alternatives distributed learning school. To ensure broad student participation, schools may choose additional representatives, rotating with no more than three students representing a school present at any specific meeting.
4. School administration will be asked to nominate representatives to the Student Voice Circle at the beginning of each year, focusing on ensuring a diversity of voices for participation. Additional membership will include appropriate district staff, the board chair, and two trustees on a rotating basis.



5. The Student Voice Circle will establish and maintain a set of criteria for school administration to consider when making appointments.
6. Meetings will be held a minimum of two times per year, typically in November and April. Additional meetings may be called as required. A summary of each meeting shall be shared with all representatives of the Student Voice Circle.
7. Student representatives will be expected to report back to their schools. The Student Voice Circle will report to the Board or to the Education Committee, as appropriate.

Amended: November 28, 2023

AP 316 – Student Voice Circle

**NANAIMO LADYSMITH PUBLIC SCHOOLS  
EDUCATION COMMITTEE  
PUBLIC MEETING  
INFORMATION SHEET**

DATE: May 1, 2024  
TO: Education Committee  
FROM: Kerri Steel, Director of Instruction and Shawn Johnston, ED – Human Resources  
(Co-Chairs for the Accessibility Committee)  
SUBJECT: Accessibility Committee Annual Update

---

**Board of Education Strategic Plan – Board Goal**

*Safe, caring and healthy learning and working environment that is inclusive of the diversity of our entire learning community.*

**Background**

The Accessible British Columbia Regulation, under the *Accessible British Columbia Act*, came into force on September 1, 2022.

In response, the NLPS Accessibility Committee was formed, and the District's initial [Accessibility Plan](#) (the "Plan") was developed. The Plan was provided to the public on September 1, 2023. The Plan is based on the Accessibility Principles of Adaptability, Collaboration, Diversity, Inclusion, Self-Determination, and Universal Design, as set out in the *Accessible B.C. Act*.

The Plan identifies four priority areas for NLPS:

1. Employment and Service Delivery Practices
2. The Built Environment
3. Inclusion, Mental Health and Peer Connections
4. Information and Communication

The attached update provides a description of the work undertaken during the 2023-2024 school year and identifies the areas of focus for 2024-2025.

# Accessibility Committee Update May 2024

The Accessible British Columbia Regulation, under the Accessible British Columbia Act, came into force on September 1, 2022. At this time, the NLPS Accessibility Committee was formed, and the initial plan developed by that committee was implemented on September 1, 2023. The plan is based on the Accessibility Principles of Adaptability, Collaboration, Diversity, Inclusion, Self-Determination, and Universal Design, as set out in the Accessible B.C. Act. Below is a summary of the work completed towards this plan in the 2023-2024 school year.



## Priority #1: Employment and Service Delivery Practices

The Accessibility Committee engaged with individuals with lived experience related to accessibility needs, to support their understanding of the measures being explored. Topics included: mental health supports in the district, improvements to communication mechanisms on the district website, student presentations related to physical accessibility as well as for students with hearing and vision needs.

During the 2024-25 school year, The Department of Learning Services will engage in dialogue with specialist staff and school leaders to explore potential gaps in accessibility as related to staffing levels.



## Priority #2: The Built Environment

The Accessibility Committee created a set of Universal Accessibility Expectations for the built environment. Each school completed a Universal Accessibility Built Environment Analysis. In 2024-2025, the data will be used to create a workplan for addressing gaps in accessibility as related to these expectations. This will include an exploration of guidelines for playground structures and groundcover at our elementary school sites.



## Priority #3: Inclusion, Mental Health and Peer Connections

A draft Classroom Accessibility Matrix has been developed, which outlines universal accessibility measures which can be implemented in a variety of school settings (e.g. classrooms, gym, outdoor spaces), to support equitable access for students with a variety of diverse abilities and disabilities. During the 2024-2025 school year, this tool will be shared with staff through capacity building sessions. It will be a blending of the work being done with respect to Accessibility, as well as the broader work being done as related to Justice, Equity, Diversity and Inclusion (JEDI) as part of the district's Strategic Plan.



## Priority #4: Information and Communication

A tab was added to the district website which allows for the public and employees to report accessibility concerns. The website also has text-to-speech and translation functions turned on. The district is presently gathering information related to the various formats and language styles that are most universally accessible. These will be used to assist employees with communicating more accessibly, using plain language and a variety of formats.



# Preliminary Annual Budget

## 2024–2025

May 2024



# Contents

<i>District Overview</i>	2
<i>Executive Summary</i>	3
<i>Draft 2024-2028 Strategic Plan</i>	4-5
<i>Community Engagement</i>	6-7
<i>Areas of Identified Risk and Opportunity</i>	8
<i>Annual Budget Overview and Guiding Principles</i>	9
<i>Budget Criteria and Preparation</i>	10
<i>Budget Timeline</i>	11
<i>2024/25 Annual Budget</i>	12
<i>Student Enrolment</i>	12-13
<i>Preliminary Operating Grant</i>	14
<i>Operating Fund Summary of Revenue Changes</i>	14-15
<i>Operating Fund Summary of Expense Changes</i>	16-17
<i>Operating Fund - Summary of Staffing Changes</i>	18-19
<i>Indigenous Education Target</i>	20
<i>Operating Fund Financial Summary</i>	21-22
<i>Special Purpose Fund Overview and Summary by Fund</i>	23-28
<i>Consolidated Fund Summary, Budget Reconciliation and Bylaw Expense</i>	29



## District Overview



Nanaimo Ladysmith Public Schools (NLPS) is the second largest school district on Vancouver Island and resides within the traditional territories of the Snuneymuxw, Snaw-Naw-As and Stz'uminus First Nations. In addition, NLPS is a proud community partner with Tillicum Lelum Aboriginal Friendship Centre and Mid Island Métis Nation. The district claims approximately 15,650 students, with approximately 2,575 students identifying as Indigenous and 1,470 students with special needs. The district offers a full range of programs from kindergarten to grade 12 with additional programs for pre-school and adult learners.

There are: twenty-eight elementary schools; eight secondary schools (including Learning Alternatives and Career Technical Centre); one distributed learning school – Island ConnectEd (K12); and approximately 2,200 employees. The district encompasses the City of Nanaimo, the towns of Ladysmith and Lantzville, Gabriola Island, North Oyster, Cedar, and many other communities which represent a population of 132,623 (2021 Census), and we are one of the fastest growing communities in Canada. The district's consolidated Operating and Special Purpose Fund annual budgeted expense is \$218.5 million.

## Board of Education



**Greg Keller**  
**BOARD CHAIR**



**Naomi Bailey**  
**VICE-CHAIR**



**Charlene McKay**  
**TRUSTEE**



**Tania Brzovic**  
**TRUSTEE**



**Leanne Lee**  
**TRUSTEE**



**Chantelle Morvay**  
**TRUSTEE**



**Leana Pellegrin**  
**TRUSTEE**



**Mark Robinson**  
**TRUSTEE**



**Tom Rokeby**  
**TRUSTEE**



**Scott Saywell**  
**SUPERINTENDENT**  
**/CEO**



**Mark Walsh**  
**SECRETARY TREASURER**  
**/CFO**



## Executive Summary

Over the last few months staff have presented the various assumptions that have led to the drafting of the 2024/25 Preliminary Annual Budget as presented. The assumptions included enrolment forecasts, the removal of “one-time” surplus funded items, increased contractual costs etc. This year, staff have been less conservative than usual with our assumptions with respect to revenue generation including designated students, International Students, and general enrolment. This less conservative approach is intended to allow for more staffing to flow earlier as well to prevent layoffs. It is not, however, without risk.

One other important area to be aware of is the budget does not envision a local capital transfer to support technology and equipment. The Board, in the event of surplus, will be asked to make such a transfer in September.

The end result is the district is predicting a balanced budget. Unfortunately, despite a significant increase in enrolment and less conservative revenue assumptions there are no additional resources available to reinvest in our students beyond the regular additional teaching staff associated with increased enrolment. Part of this can be explained due to concerning increase in the district’s benefits costs and replacement costs. Notably, this is a sectoral issue. However, without elevated funding from the Ministry, other revenue sources or the correction of the Pay Equity issue the district cannot add resources to the system.

It should be also noted that in the event of continued elevated costs, the reopening of Rutherford and modest enrolment increases, our community should be alive to the risk of future deficits.

Overall, as compared to many of our peers, NLPS is an enviable position. Our balanced budget provides stability to the system while the alignment of the budget with the Board’s proposed strategic plan has led to a refocus of resources in a number of areas that will serve students. Moreover, we continue to provide counselling supports well in excess of required ratios, we continue to support increased hours for CYFSWs, we continue to support the largest contingent of hul’q’umi’num teachers in the province and continue to provide supports for our students with diverse learning needs well in excess of funding received.

Despite increasing complexity, continued capacity issues particularly at secondary, the district continues to strive to meet our goals and this budget will support that aim.

## Strategic Plan

Our 2024-2028 Preliminary Strategic Plan, ***currently in draft and pending public consultation***, defines the key areas of focus as we work together to support student learning in order to achieve our goals and objectives.

### Guiding Principals

#### **Syeyutsus Reconciliation Framework**

Through the Syeyutsus Framework, themes, values, and teachings of Indigenous Peoples include:

- The underpinnings of knowledge are the land, language, and culture
- The land is our teacher
- We are all one family
- It is important to live with balance, honour, respect, courage, and vulnerability
- It is vital that we establish a sense of belonging and connectedness to each other and the environment
- We are all connected
- We use holistic approaches that include mental, physical, emotional, and spiritual lenses

#### **JEDI Stance**

Justice, Equity, Diversity, Inclusion (JEDI)

- ***Justice*** the right to be treated and the responsibility to treat others with fairness and a fair process that meaningfully addresses barriers.
- ***Equity*** to identify, remove and prevent systemic barriers and discriminatory practices.
- ***Diversity*** a representation of people's identities and experiences, collectively and as individuals.
- ***Inclusion*** feeling welcomed, valued, safe and a sense of belonging to participate freely with respect, dignity, and freedom from discrimination.

#### **Environmental Stewardship**

The goals of this Strategic Plan reflect our commitment to engage in environmentally sustainable practices within our schools and classrooms, as well as across the broader system. We are committed to responding to the climate crisis with actions informed by Indigenous knowledge and western science. This will maximize positive outcomes over generations, integrating our *Environmental Stewardship Action Plan (ESAP)* to ensure every aspect of our operations contributes to a greener and more sustainable future.

### Vision & Mission

**Vision Statement** - Guided by our commitment to Justice, Equity, Diversity, and Inclusion (JEDI) principles and the Syeyutsus Reconciliation Framework for Truth and Reconciliation, our vision in Nanaimo Ladysmith Public Schools (NLPS) is to create an inclusive and equitable learning community where every individual thrives.



**Mission Statement** - NLPS is committed to multiple approaches and pathways to success for all students. Students will imagine, reflect, and innovate within a safe, equitable, and responsive learning environment that develops their academic, social, and emotional growth and holistic well-being.

## **Board Goals**

### **Student Success**

#### Objectives

- Increase literacy success rates for all students
- Increase numeracy success rates for all students
- Increase graduation rates for students: who identify as Indigenous, who have disabilities and diverse abilities, and/or are Children and Youth in Care

### **Student and Employee Wellness**

#### Objectives

- Increase the number of students who feel welcome, safe and have a sense of belonging in their school
- Increase the number of employees who feel valued and/or engaged

### **Truth & Reconciliation**

#### Objectives

- Increase awareness of and access to resources available to support hul'q'umi'num language learning
- Create and share district wide, Syeyutsus Principles of Teaching & Learning



## Community Engagement

Nanaimo Ladysmith Public Schools recognizes the value of public participation, the wisdom of our community, and is committed to creating appropriate opportunities for students, staff, the local community, education partners, our local First Nations, and Mid Island Métis Nation through a meaningful engagement process. The district also recognizes that public participation is an important step in the decision-making process that provides the Board an opportunity to make well-informed, data-driven and community inspired decisions.

The district will approach every public participation process with a goal to be student-centred while taking direction from the Syeyutsus Learning Framework. The district commits to honouring the land and using the Framework to guide and inform by:

- Working with our students, staff, Indigenous Knowledge Keepers, and community partner groups in a spirit of respect, courage, and vulnerability to bridge together different views and beliefs, in a restorative caring way.
- Providing ongoing and meaningful learning opportunities for all students, staff, and community partner groups.

With every public participation opportunity, the district will value:

- Transparency and Accountability - It will clearly communicate public participation opportunities, the process it intends to follow and will share the results and outcome of its decision-making process.
- Inclusivity - With direction from the Inclusion Policy, it will provide public participation opportunities based on the principles of respect, acceptance, safety, and equity.
- Authenticity - The community will be given the opportunity to participate in a variety of avenues. The district will discern all respectful and authentic feedback during the decision-making process.
- Relevance - All public participation, no matter in-person or electronic, will be received and considered provided it is relevant to the respective engagement process.

Engagement opportunities during the Budget and Financial Planning cycle include but are not limited to the following:

- ThoughtExchange Surveys/Questions
- Student Voice Sessions
- Sessions with our Leaders for Learning Group (Indigenous Partners Group)
- Teams or “Town Hall” Virtual Sessions
- Budget and Financial Literacy Sessions
- Individual Stakeholder Meetings
- Social Media Engagements
- Email Feedback

Information, ideas, recommendations, and wisdom gathered throughout the engagement sessions will be incorporated into the districts multi-year financial plan where it aligns with our Strategic or Operational Plans, or in support of enhanced student outcomes as much as available resources and educational planning and delivery parameters permit.

## 2024-25 Community Engagement Results

### Breakdown of Participants (Total of 135)

50	Employees
59	Parents/Caregivers
13	General Community Members
11	Students
2	Indigenous Stakeholders

### What we heard in order of highest priority

- **Additional resources and supports for students**
- **Safety and well-being**
- **Mental health**
- Enhanced facilities
- Technology
- Indigenous language and culture
- Outdoor learning
- Accessibility
- Gardens and green initiatives

### How we aligned the Annual Budget

#### **Additional resources and supports for students (Board Goal – Student Success)**

- \* Maintained increased levels of EA Staffing added in 2023/24 (10 positions)
- \* Continued a 23/24 one-time temporary Child Youth Family Support Worker (CYSFW)
- \* Restructured 4 positions to provide direct student support in the key areas of:
  - Indigenous Inclusion Support Worker
  - Middle years reconnections (CYSFW)
  - Secondary Outreach (CYSFW)
  - Language and Culture (Cultural Support Workers)
- \* Shifted 1 Coordinator portfolio to focus on Middle years reconnections
- \* Restructured 1 Director role into a District Principal of Teaching and Learning
- \* Applied for Accessible Playground (awarded Mountain View \$195K)

#### **Mental health (Board Goal – Student and Employee Wellness)**

- \* Redefined the Mental Health leadership portfolio to align with the new Strategic Plan
- \* Purchased a Mental Health software platform (Open Parachute)
- \* Engaged a consultant to develop an annual Employee Satisfaction Survey
- \* Continue JEDI professional development, training, and practices throughout the district

#### **Safety and well-being/Enhanced Facilities – (Board Goal – Student and Employee Wellness)**

- \* Redefined 1 District Principal role to focus on Safer Schools/Wellness
- \* Applied for Capital interior upgrades (Awarded John Barsby Secondary \$515K)
- \* Applied for Capital HVAC upgrades (Awarded Randerson Ridge Elementary \$678K)
- \* Reopening of Rutherford Elementary (Sept 2025), reducing capacity/complexity in North-end schools

## Notable areas of Risk and Opportunity

### Risk

**Capital/Local Capital** – As aging facilities and capacity pressures are a going concern, our 5-year Capital Plan is focused on solutions to our most pressing needs. However, with population growth in BC at an all-time high the Ministry of Education and Child Care is faced with addressing the most significant space constraints, which are predominately in the lower mainland. This has unfortunately delayed Capital projects that were anticipated to be approved in the current year, as Ministry's available resources have been directed at districts with the largest growth. NLPS will continue to apply for the seismic upgrade, and/or replacement of NDSS, an expansion at Wellington Secondary, and other projects aimed at mitigating future pressures. The shift in Ministry focus means the district may need to utilize any available inventory and incur the costs associated with refurbishing and moving them to applicable sites. It will be important for the board to restrict surplus dollars for anticipated needs.

**School Opening** - Preparation for the re-opening of Rutherford Elementary (Sept 2025) will take place in the 2024/25 fiscal year. The Board previously set Accumulated Operating Surplus funds aside for this purpose which have been appropriated and accounted for in the 2024/25 Preliminary Annual Budget. This advanced planning provides ample time to acquire the necessary classroom equipment and supplies without affecting current year resources. However, the ongoing operating costs associated with the re-opening will need to be absorbed by the 2025/26 Operating Budget via future enrolment increases, and/or the transfer of resources between neighbouring schools.

**Technology** – Ministry of Education and Child Care does not provide direct funding for technology; it is expected that the districts Operating Fund will cover such expenditures. The district therefore continues to restrict surplus operating funds towards the annual technology plan which provides for digital learning devices, software applications, hardware, Wi-Fi, and network maintenance. We note the ongoing resource allocation best supports student learning, and proactively enhances district technology, however, if funded by the Ministry, resources could be redirected to additional programing aimed at enhancing student outcomes.

**Inflation** - Inflationary costs pressures facing the district continue to rise, the most significant are the heightened cost of replacement staff, the rising cost of fuel and carbon taxes, and employee benefit costs. Although the Ministry of Education and Child Care increased the 2024/25 Operating Grant to absorb general wage increases, they have not addressed inflationary costs. As well, many of the districts Special Purpose Funds do not cover all the associated costs thus the Operating Fund must supplement the shortfall, limiting resources that could address inflationary cost pressures. Departments across the organization will be required to reallocate funds within current allocations in support of their 2024/25 Operational Plans as additional investments are not available.

### Opportunity

**Program Enhancement** - The district recently acquired Open Parachute, a software solution that creates mental health and well-being programs for k-12 students. In support of the new Board Goal of Student and Employee Wellness outlined in the 2024-2028 draft Strategic Plan, this program is an exceptional tool for district and teaching staff to provide students with enhanced programming and supports.

**Workforce Challenges-** In an effort to mitigate recruitment and retention challenges across the system, the Ministry of Education and Child Care created a K-12 Workforce Plan, in order to collectively work towards a stable, qualified, and engaged workforce. As the district has been facing ongoing challenges in filling vacant positions, this initiative is welcome opportunity to enhance our current workforce over the coming year(s).

## Annual Budget Overview

Boards of Education are required to prepare and submit to the Ministry of Education and Child Care, two budgets per fiscal year. The Annual Budget is based on estimated student enrolment, revenues, and expenses, and the Amended Annual Budget is based on confirmed student enrolment and updated revenues and expenses.

The majority of a School District's funding comes from the Ministry of Education and Child Care through the Operating Grant, Special Purpose Funds, and Capital Funding. Further, the Ministry requires all Schools Districts to submit their budgets in the same format where revenues and expenses are to be accounted for and presented in these three distinct funding categories.

In addition to Ministry of Education and Child Care funding the district receives revenues from a variety of sources that are recorded in either the Operating Fund, or a Special Purpose Fund. Some examples include revenues from our International Student Education program, Federal French Funding, community rentals and leases, and other miscellaneous grants and donations.

The Preliminary Annual Budget document begins with overarching guiding principals and budget criteria then provides budget preparation and development information, a budget timeline, and student enrolment information. Following that, the document presents budget information in the three distinct funding categories: the Operating Fund, Special Purpose Funds, and Capital Funds.

## Guiding Principles

- The annual budget complies with the School Act, district policy and other legislative requirements. The Board must submit a balanced budget
- The budget process be aligned with and support the Board's strategic direction and goals
- Positive student experience and outcomes are priority
- Feedback from community and stakeholder engagement process will be incorporated where resources allow and in alignment with board and operational goals
- Ongoing costs should not be greater than ongoing revenues
- District accumulated surplus is established and maintained in accordance with Board Policy
- Sustainable, inclusive, equitable and financially prudent resource allocations, along with risk mitigation strategies are key drivers in budget decisions and creation

## Budget Criteria

- Maximize success/completion rates for all students
- Optimize our schools and facilities as safe, healthy, and inclusive learning and workspaces
- Provide all students with safe, equitable and inclusive access to schools and programs
- Provide greater supports and opportunities to embed Indigenous culture, teachings, and curriculum for all students
- Provide a variety of pathways for every student to meet their desired learning outcomes
- Maximize support for student learning in literacy and numeracy
- Provide adequate and sustainable budgets for facilities and technology to sustain necessary infrastructure and space needs
- Optimize the use of technology as a tool to support student learning and organizational efficiencies
- Support student and employee wellness throughout the district
- Optimize our organizational capacity through ongoing leadership enhancement opportunity and succession planning
- Reduce the impact of our operations on the environment through continuously improved sustainability practices

## Budget Preparation and Development

Preparation for the annual budget begins by utilizing the prior year's amended budget as the initial starting point. It is not rebuilt from a zero base each year as educational programs are ongoing, and many operational costs are fixed. One time revenue and expenditures, along with any appropriated surplus's are removed, then adjustments are made to account for student enrolment estimates, current year funding levels as approved by the Ministry, and other revenue and expenditures changes deemed necessary per review of all budget categories. This ensures the district has accounted for all known variables, inflation, areas of risk, current year initiatives in support of student education, and any required adjustments to respond to the emergent or strategic needs of the district. Included in the creation of the new year's budget are updated estimates, assumptions and adjustments pertaining to the following revenue and expense categories:

### **Revenues:**

Ministry of Education and Child Care Operating Grant  
Other Ministry of Education and Child Care Grants  
International Student Education Tuition and Fees  
Investment/Interest income  
Rentals and Leases  
Other Provincial revenues/Grants  
Miscellaneous Grants (one-time funding)  
Special Purpose Funds  
Annual Facilities Grant current year funding/priorities  
Restricted surplus (+/-) and removal of prior year's Deferred Revenue

### **Expenses:**

Salary adjustments per Collective Agreements and Ministry directive  
Replacement and Benefits costs  
Technology Plan, including all district annual software license fees  
Collective Agreement contractual obligation adjustments  
Inflationary adjustments for applicable Services and Supply Budgets  
Cost adjustments for ongoing Contracts as applicable  
Expense adjustments for all known ongoing operational cost pressures  
Adjustments for Ministry Shared Service costs and other identified obligations  
Removal of one-time prior year expenses  
Addition of new expenses determined through the budget process

### **Reallocations:**

Special Purpose Fund reorganizations to align with annual educational programming plans  
Departmental expenditure reorganization per determined needs  
Realignment of ongoing resource to support coming year initiatives and/or educational strategies in alignment with the Strategic or Operational Plans

Following the adjustments required to account for all known cost pressures, changes in revenue and potential shifts in educational delivery models pursuant to student outcomes, the budget may be subject to further changes to support additional educational programming to enhance student outcomes. These may arise per request through the community engagement process by partner groups, the community, stakeholders, or by direction of the board.

## Budget Timeline

In accordance with the School Act, school districts must approve a balanced budget and submit it to the Ministry of Education and Child Care by the end of June each year, and an Amended Annual Budget by the end of February each year. Below is an example of a Budget Timeline for a fiscal year.

### September

Budget timeline for the next school year created and confirmed

### November

Budget Literacy Session for Departmental Leads and Stakeholders

### January

Estimate and prepare student enrolments for the coming year

Present current year's Amended Annual Budget

Departmental Operational Plans reviewed

### February

Departmental shifts per Operational Plans communicated

Community Engagement process for coming year's budget takes place

Stakeholder budget discussions and information sessions

Amended Annual Budget approved, basis for coming year's Annual Budget

Revenue/Expense analysis for coming year begins

### March

Community Engagement results reviewed

Ministry funding confirmed

Preliminary Budget compiled

### April

Preliminary Annual Budget Overview presented to the Board and Stakeholders

Stakeholder discussions continue, budget changes incorporated if applicable

Proposed Annual Budget completed

### May

Proposed Annual Budget presented to the Board and stakeholders

Stakeholder discussions continue, budget changes incorporated if applicable

Proposed Annual Budget approved by the Board



## 2024/25 Annual Budget

### Operating Fund

The District's Operating Fund is inclusive of the Ministry of Education and Child Care Operating Grant, other Ministry of Education and Child Care Grants, other Provincial Grants, International Student Education Tuition, First Nation Local Education Agreement Funding, as well as other miscellaneous revenue not deemed Special Purpose by the Ministry of Education and Child Care.

### Operating Grant

The largest portion of the districts Operating Fund comes via the Annual Operating Grant. Preliminary Operating Grants for the K-12 system are allocated by the Ministry of Education and Child Care using estimated student enrolment data collected from districts each February and applying formulae to ensure equity across British Columbia. Operating Grants are then confirmed and adjusted, if necessary, based on actual student enrolment collected each September.

### Student Enrolment

In order to comply with section 106.3 (2) of the School Act, enrolment must be estimated to include the number of students who may be enrolled in educational programs provided by the board, at three distinct intervals, and for specific student categories, for the coming school year. Estimates are due each year on or before February 15<sup>th</sup> and the intervals and categories are as follows:

- September Enrolment Count – includes School-Age, Adults, Alternate and Continuing Education, Online Learning, Special Needs, Indigenous Education and English Language Learning students.
- February Enrolment Count – includes Continuing Education, Online Learning, Special Needs enrolment growth and Newcomer Refugee Students.
- May Enrolment Count - includes Continuing Education and Online Learning students.

Enrolments captured at each interval are then submitted to the Ministry of Education and Child Care who uses the data to calculate our coming year's Operating Grant. For funding purposes Kindergarten to Grade 9 students count as 1.0 FTE each but for Secondary and Distributed Learning the FTE is based on the number of courses each student takes, where each course is .125 FTE, and may be greater or less than 1.0 FTE per student. In addition to per student funding, there are multiple supplemental categories that provide additional financial resources to support student educational programming and district operations.

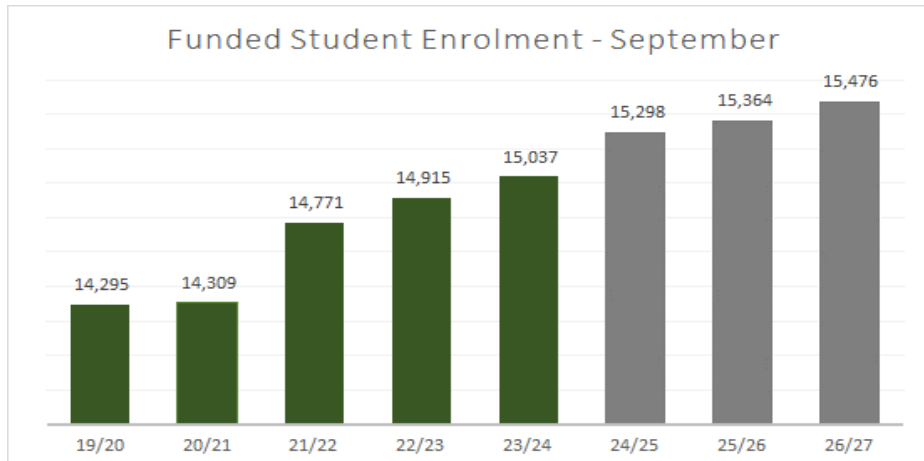
As boards are required to project what enrolment will be well in advance of the associated school year, the district is essentially receiving an advance of funding that supports all preliminary budgeted expenses. Once those future estimated enrolments are confirmed in September, the preliminary funding is adjusted up or down. Due to this uncertainty, it is important to estimate in a somewhat conservative manner.

Enrolment estimates are calculated using a variety of district metrics which includes historic enrolment trends, current student cohorts', the application of a secondary headcount to funded student full time equivalent (FTE) conversion factor pursuant to individual student course loads, and local knowledge.

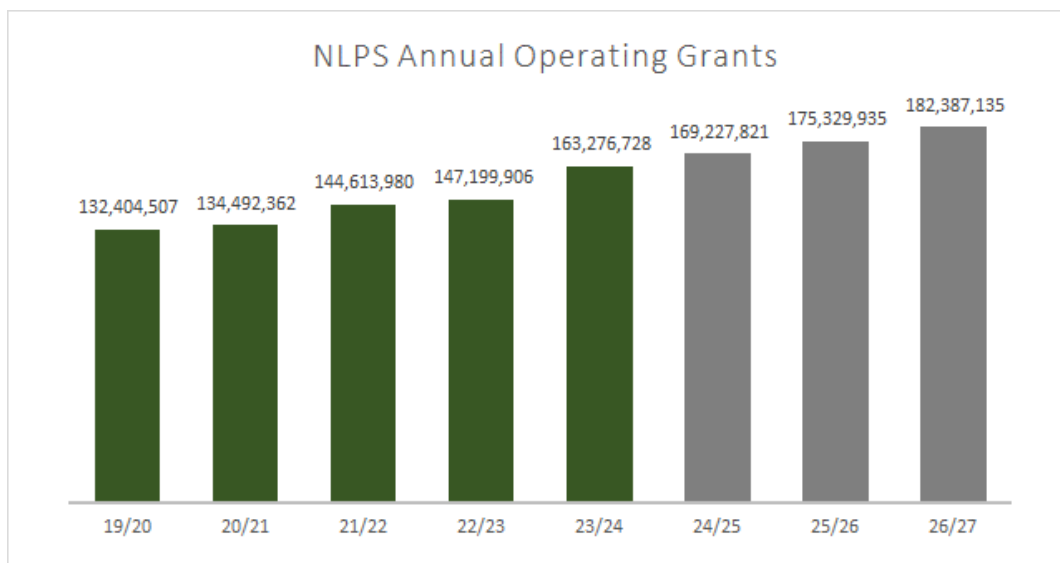


The district also uses a software solution called Baragar Systems which uses our student enrolment data collected each September in conjunction with demographic trends, school migration trends, birth rates, student participation, and a number of other minor factors to produce the districts annual enrolment projection.

Presented below is the districts historic funded student enrolment captured each September, as well as estimates for the next three school years.



Based on actual student enrolment on September 30<sup>th</sup> per year, the districts historic Operating Grants are reflected below, as well as three-year financial projections based on the districts estimated student enrolment.



- ▶ 2023/24 is still pending the Feb and May Student Data Collection results as compared to preliminary estimates
- ▶ 2024/25 is the confirmed Preliminary Operating Grant amount
- ▶ Future estimates are subject to updated enrolment projections and Ministry funding rates

## Preliminary Operating Grant

Based on the estimated student enrolment for the 2024/25 school year the district anticipates an additional 233 funded student FTE (rounded up) over 2023/24.

Reflected below is the overall change in the district's Operating Grant:

<b><u>2024/25 Annual Budget Operating Grant vs. the 2023/24 Amended Budget Operating Grant</u></b>								
	<b>Funded FTE</b>			<b>2024/25 RATES</b>	<b>2023/24 Rates</b>	<b>Funding</b>		
	<b>Estimated 24/25 Annual Budget</b>	<b>2023/24 Amended Budget</b>	<b>Change</b>			<b>Estimated 24/25 Annual Budget</b>	<b>2023/24 Amended Budget</b>	<b>Change</b>
<b>September Enrolment</b>								
Standard (Regular) Schools	14,729,520	14,445,250	284.27	8,915	8,625	131,313,671	124,590,281	6,723,390
Alternate Schools	286,000	287,000	(1.00)	8,915	8,625	2,549,690	2,475,375	74,315
Distributed Learning	278,655	293,063	(14.41)	7,200	6,960	2,006,316	2,039,715	(33,399)
Continuing Education	-	0.625	(0.63)	8,915	8,625	-	5,391	(5,391)
Adult Education (Non-Graduates)	4,000	10,625	(6.63)	5,690	5,505	22,760	58,491	(35,731)
<b>Total September Enrolment</b>	<b>15,298.175</b>	<b>15,036.563</b>	<b>261.612</b>			<b>135,892,437</b>	<b>129,169,253</b>	<b>6,723,184</b>
<b>Unique Student Supplements</b>								
Home Schooling	84.00	84.00	-	250	250	21,000	21,000	-
Course Challenges	10.00	10.00	-	279	270	2,790	2,700	90
Level 1 Special Needs	20,000	22,000	(2.00)	50,730	49,070	1,014,600	1,079,540	(64,940)
Level 2 Special Needs	640,000	653,000	(13.00)	24,070	23,280	15,404,800	15,201,840	202,960
Level 3 Special Needs	172,000	178,000	(6.00)	12,160	11,760	2,091,520	2,093,280	(1,760)
English Language Learning	944,000	955,000	(11.00)	1,795	1,735	1,694,480	1,656,925	37,555
Indigenous Education	2,620,000	2,577,000	43.00	1,770	1,710	4,637,400	4,406,670	230,730
<b>Total Unique Student Supplements</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>24,866,590</b>	<b>24,461,955</b>	<b>404,635</b>
<b>Other Funding Categories</b>								
Equity of Opportunity Supplement						902,296	888,331	13,965
Salary Differential Supplement						3,968,126	3,879,383	88,743
Unique Geographic Factor Supplement						3,709,157	3,546,944	162,213
Education Plan Supplement						135,233	134,195	1,038
Indigenous Education Council						88,173	-	88,173
February Data Count (New SPED/DL/ELL)	66,500	97,911	(31.41)			611,310	792,221	(180,911)
May Data Count (New DL Only)	60,500	58,110	2.39			435,600	404,446	31,154
<b>Total Other Funding Supplements</b>	<b>127,000</b>	<b>156,021</b>	<b>(29,021)</b>			<b>9,849,895</b>	<b>9,645,520</b>	<b>204,375</b>
<b>Total September Enrolment</b>	<b>15,298.175</b>	<b>15,036.563</b>	<b>261.612</b>			<b>135,892,437</b>	<b>129,169,253</b>	<b>6,723,184</b>
<b>Total Unique Student Supplements</b>			<b>-</b>			<b>24,866,590</b>	<b>24,461,955</b>	<b>404,635</b>
<b>Total Other Funding Categories</b>	<b>127,000</b>	<b>156,021</b>	<b>29,021</b>			<b>9,849,895</b>	<b>9,645,520</b>	<b>204,375</b>
<b>Less LEA Grant Recovery</b>						<b>(1,381,101)</b>	<b>(1,381,101)</b>	<b>-</b>
<b>Grand Total - FTE and Revenue</b>	<b>15,425.175</b>	<b>15,192.584</b>	<b>232.591</b>			<b>169,227,821</b>	<b>161,895,627</b>	<b>7,332,194</b>

The School District's 2024-25 Estimated Operating Block can be found at:

<https://www2.gov.bc.ca/assets/gov/education/administration/resource-management/k12funding/24-25/24-25-sd-68-march-2024.pdf>

## Operating Fund – Summary of Revenue Changes

In addition to the increased Operating Grant, a variety of other changes in Operating Fund revenues have been incorporated into the 2024/25 Preliminary Annual Budget which are shown on the following page:

Operating Fund - Summary of Revenue Changes (Schedule 2A)	24/25 Annual Budget	23/24 Amended Budget	Change	
<b>Ministry of Ed. and Child Care Operating Grant</b>	170,608,922	163,276,728	7,332,194	1
Less Local Education Agreement - Federal Funding	(1,381,101)	(1,381,101)	-	
<b>Total</b>	<b>169,227,821</b>	<b>161,895,627</b>	<b>7,332,194</b>	
<b>Other Ministry of Ed. and Child Care Grants</b>				
Student Transportation	244,630	244,630	-	
Pay Equity	160,000	160,000	-	
Labour Settlement Fund	-	2,783,091	(2,783,091)	2
ICY Team	998,568	114,895	883,673	3
Other	190,834	180,834	10,000	4
<b>Total</b>	<b>1,594,032</b>	<b>3,483,450</b>	<b>(1,889,418)</b>	
<b>Other Provincial Grants</b>				
Skilled Trades BC Grants	220,000	220,000	-	
Child Care	128,500	108,000	20,500	5
MCFD Program	40,416	40,416	-	
<b>Total</b>	<b>388,916</b>	<b>368,416</b>	<b>20,500</b>	
<b>Other Revenue</b>				
Local Education Agreement - Federal Funding	1,381,101	1,381,101	-	
International Student Education	5,629,500	5,725,000	(95,500)	6
Conseil Scolaire Francophone (CSF)	400,000	385,000	15,000	7
Cafeteria Revenue	550,000	465,000	85,000	8
Child Care	132,500	122,000	10,500	9
BC Hydro Energy Grant	50,000	50,000	-	
Rentals and Leases	670,000	600,000	70,000	10
Investment Income	1,000,000	1,100,000	(100,000)	11
Other	167,000	97,000	70,000	12
<b>Total</b>	<b>9,980,101</b>	<b>9,925,101</b>	<b>55,000</b>	
<b>Revenue prior to Surplus Appropriation/Transfers</b>	<b>181,190,870</b>	<b>175,672,594</b>	<b>5,518,275</b>	
Appropriated Surplus	670,000	2,309,879	(1,639,879)	13
Transfer of Operating Funds to Local Capital	(600,000)	(2,000,000)	1,400,000	14
<b>Total Operating Revenue</b>	<b>181,260,870</b>	<b>175,982,473</b>	<b>5,278,397</b>	

Operating Fund Summary - Revenue Changes		
<b>Opening is the 2023-24 Amended Annual Budgeted Revenue amount of</b>		<b>177,982,473</b>
<b>Changes in Revenue for the 2024-25 Annual Base Budget include:</b>	Ref#	
Updated Operating Grant based on our estimated Student Enrolment and Ministry funding levels	1	7,332,194
Removed the 23/24 Labour Settlement Funding as now rolled into the Operating Block	2	(2,783,091)
Estimated 24/25 ICY Grant (\$998k less 23/24 budgeted revenue of \$115k - other \$717K was within the Surplus)	3	883,673
ISE adjustment per projected student enrolment (slight preliminary decrease vs. the 2023/24 Amended Budget)	6	(95,500)
Adjustment to the CSF Contract amount estimated for 24-25	7	15,000
Adjustment to Cafeteria revenue per current/coming year preliminary estimates	8	85,000
Adjustment to the estimated Early Years Child Care revenue per estimates	5,9	31,000
Adjustment to Rentals and Community Use revenue per current/coming year preliminary estimates	10	70,000
Adjustment Interest revenue per current/coming year preliminary estimates	11	(100,000)
Adjustment to miscellaneous grants	4,12	80,000
<b>Removal of Restricted/Unrestricted Surplus</b>		<b>(4,309,879)</b>
<b>Remove Transfer of Unrestricted Surplus to Local Capital</b>		<b>2,000,000</b>
<b>Addition of Restricted Surplus for the Harewood Turf Field annual expense (2 of 10 year contractual term)</b>	13,14	<b>70,000</b>
<b>Addition of Appropriated Surplus for Rutherford re-opening expenses (School Equipment)</b>		<b>600,000</b>
<b>Transferred Surplus from Operating to Local Capital Fund</b>		<b>(600,000)</b>
<b>Total Operating Revenue Adjustments</b>		<b>3,278,397</b>
<b>2024-24 Operating Revenue - Preliminary Annual Budget</b>		<b>181,260,870</b>

Overall revenue for the 2024/25 Annual Budget is estimated to be \$5.5 million over the 2023/24 Amended Budget, prior to the appropriation of accumulated operating surplus and transfer to Local Capital.

The most significant increase is due to the Ministry of Education and Child Care increasing the per pupil rates within the Operating Grant funding formulas to account for the general wage increases (GWI's) due to district employees in the coming fiscal year.

Another item of note is the Integrated Child Youth (ICY) Team Grant which for the coming year is estimated at \$998k. Note that the total Grant received for 2023/24 included the \$115K shown, plus an additional \$717K that was received and recorded in 2022/23 per Ministry direction. As that portion of the Grant was received in advance, it went unspent and therefore became part of our year-end accumulated surplus which was then restricted and added to the 2023/24 Annual Budget under the Appropriated Surplus revenue line item.

With regards to the International Student Education program, enrolments post COVID have returned to a relatively consistent number of students year-over-year. For 2024/25 this resulted in only a small adjustment being necessary to align with the anticipated number of students that will attend in the coming school year. Only a small decrease in second semester attendance was recorded.

In addition to other small shifts and changes that were incorporated per coming year estimates, the final item of importance is the Appropriation of Accumulated Operating Surplus in the amount of \$670K. As per Note 13 of the districts 2022/23 Financial Statements this is identified under "Restricted Surplus Reserve – Operations Spanning Multiple School Years" (Pursuant to Policy 2.16 and AP524 - Accumulated Operating Surplus (Reserves) for School Opening Costs). These reserved funds have now been added into the 24/25 Annual Budget as Appropriated Surplus revenue and then transferred directly into the Local Capital Fund, so the equipment related expenses recorded in 2024/25 for the re-opening of Rutherford Elementary in September 2025 can be recorded appropriately. As well, the remaining \$70K being appropriated relates to the district's annual recognition of the Harewood Turf Field contribution.

## Operating Fund Expenses

Expense adjustments for the 2024/25 Preliminary Annual Budget start with detailed analysis of the operating expenses in the 2023/24 Amended Annual Budget. From there, all known, projected, or anticipated increases or decreases are accounted for, including but not limited to the following:

- ▶ Removal of prior year one-time expenses
- ▶ Removal of expenses funded by the prior year's Accumulated Operating Surplus
- ▶ School based resource adjustments for estimated student enrolment
- ▶ Staffing estimates and updates for the coming school year
- ▶ Salary adjustments (includes general wage increases and incremental costs)
- ▶ Benefit cost adjustments
- ▶ Replacement cost adjustments
- ▶ Utilities, supplies, equipment, professional service expense updates
- ▶ Technology expenses, including all district annual software license fees
- ▶ Updates to contractual obligations, leave provisions and other negotiated expenses
- ▶ Inflationary adjustments

The following chart represents the district's adjusted operating expenses for the 2024/25 Annual Budget since the approval of the 2023/24 Amended Budget. As reflected, the majority of expense adjustments relate to the 2% general wage increase applicable to the 2024/25 fiscal year, as well as grid level increments pursuant to contractual language for Teachers and based on performance for Exempt Staff. Note there is an additional 1% Cost of Living Adjustment approved for the 2024/25 fiscal year, however as Ministry has not yet provided funding the increase will not be reflected until the Amended Budget.

Operating Fund Summary - Expense Changes	
<b>Opening is the 2023-24 Amended Annual Budgeted Expense amount of</b>	<b><u>177,982,473</u></b>
<u>Changes in Expense for the 2024-25 Annual Base Budget include:</u>	
Removal of Restricted/Unrestricted Surplus	
2023/24 Staffing Additions for ELL/EA Support	(484,271)
Indigenous Education Program - Year End rollover	(131,664)
Teacher Mentorship Grant	(259,621)
Bargaining/CUPE Table Money Carry-Over	(41,020)
Trustee Professional Development/Travel	(19,716)
ICY Team reversal of 22/23 revenue and expenses	(717,241)
School Roll-overs	(223,353)
School Equipment (Enrolment)	(250,000)
Active Transportation	(12,500)
Undelivered purchase orders /outstanding obligation at June 30th - Facilities Admin	(100,490)
Harewood Turf Field Contractual 10 yr. term (\$700,000/10 - 2023-24=Yr1)	(70,000)
CUPE Wage Increase (2%)	642,945
Average Teacher Salary adjustment for General Wage Increase (2%) plus estimated wage scale increments	1,588,196
Estimated Exempt Compensation wage and grid increases for 24-25	581,556
School Calendar adjustment for 24-25	(80,976)
Secondary staffing adjusted per 24/25 student enrolment and removal of one-time 23/24 adjustments	1,375,528
Elementary staffing adjusted per projected student enrolment and removal of 23/24 CEF Co-Teaching scenarios	(465,229)
Early Years/Child Care program expense update per estimates	31,000
Removal of miscellaneous expenses not applicable to 24-25	(445,187)
Adjustment to Cafeteria Expense	85,000
ICY Team expenses updated for 24/25	883,673
BCTEA transportation routes transferred back to Operating Fund until 24/25 BETEA funding is confirmed	228,154
Adjustment to the ISE program per estimated expenses in 24/25	249,509
School based Operating Budget update	35,420
Increased Utilities Expense	50,000
Increase to the Indigenous Education Target per student enrolment and per student funding levels	230,730
Increase to the Indigenous Education Target for the new Indigenous Education Council (IEC)	88,173
EA Staffing ADJ per estimated Special Ed enrolment	166,124
Admin time and expense budget for Rutherford opening preparation	92,830
Replacement Cost and Benefit Cost adjustment per estimates	114,247
SPP Insurance Premium adjusted for estimated cost increase in 24/25	28,000
Asbestos testing expense adjustment for estimated 24/25 costs over 23/24	25,000
Other miscellaneous expense adjustments	13,580
Restricted Surplus appropriation for Harewood Turf Field annual expense (2 of 10 year contractual term)	70,000
<b>Total Operating Expense Adjustments</b>	<b><u>3,278,397</u></b>
<b>2024-25 Total Operating Expense - Preliminary Annual Budget</b>	<b><u>181,260,870</u></b>

## Operating Fund – Summary of Staffing Changes

**Teacher Staffing** – At the secondary level, a significant amount of staffing flowed to schools due to the incoming grade 8 cohort in September 2024 being substantially larger than the exiting grade 12 cohort in June 2024. An additional 13.56 FTE has been added to budget to support the increased secondary enrolment, over the 2023/24 staffing levels.

At the Elementary level, low enrolment growth provided only a small increase in staffing for 2024/25. Also note that in 2023/24 the district added 6 co-teaching scenarios to schools under LOU17 due to a lack of space to add official divisions, 2 FTE of this staffing has been utilized for 2024/25 and the other 4 FTE will be unstaffed in the Preliminary Annual Budget. If we identify similar scenarios in September 2024 that qualify under the LOU, we can assess the reserved FTE and add the associated staffing.

Along with the other shifts and changes noted in the *Summary of Staffing Changes*, the consolidated total increase in Teaching Staff is 9.544FTE

**Education Assistant Staffing** - EA Staffing for the 2024/25 school year shows a reduction of 6.710 FTE, however, note the following:

- 2.229 FTE was a budget placeholder for Job Evaluation Costs, there was no staff connected to this FTE. It has now been removed and all positions have been updated with their correct hourly rates.
- 1.886 FTE is a temporary budget adjustment only which will be reinstated once the 2024/25 funding under the Youth Resilience Grant is confirmed. Staffing continues through the end of 2025/26 under this initiative.
- 1.486 FTE was one-time staffing added to 2023/24 under a Pilot Project which converted 1.0 Speech Language Pathologist FTE into 2 Inclusion Support Workers; the Pilot is not continuing in 2024/25.

The remaining impact is a consolidated decrease of 1.109 FTE which includes a very small reduction in budgeted EA Staffing per the estimated number of designated students in the coming school year, which is far less conservative than in prior years, along with some additional staffing to support Child Care.

**Support Staff Staffing** – There are very few changes under this staffing category which includes a small decrease in clerical staffing at Elementary due to soft enrolment, as well as an additional Finance Assistant to support the School Age Child Care Space Expansion Pilot.

**Administrative Officers** - At the Elementary level there are 2 less Vice Principals for 2024/25 due to softer enrolment, however, an additional VP was added to support the reopening of Rutherford Elementary. Also, under the 2024/25 District Learning Services Operational Plan there are two positions that have been redefined, which moves them from the Other Professional Category into the Administrative Offices category. This is a shift in position scope only, not an increase or decrease in staffing.

**Other Professionals** – The shift noted above applies. As well, 1FTE has been added to support the School Age Child Care Space Expansion Pilot. Note that the scope of this position is still being defined as planning under this new initiative continues.



The chart below summarizes all the Operating Fund staffing changes incorporated into the 2024/25 Preliminary Annual Budget, versus the 2023/24 Amended Budget, by category.

<b>Staffing Category</b>	<b>Op. Fund</b>	<b>SP Funds</b>	<b>Total FTE</b>
<b>Administrative Officers</b>			
Removal of Elementary VP's per enrolment	(2.0000)		(2.000)
Addition of 1 VP to support Rutherford Elementary's re-opening	1.0000		1.000
<i>Learning Services 24/25 Op Plan</i>			
From Other Prof. - Converted 2.0 into 1 District Principal and 1 District VP	2.1000	(0.100)	2.000
<b>Totals</b>	<b>1.1000</b>	<b>(0.100)</b>	<b>1.000</b>
<b>Teachers</b>			
Removal of Federal French Coordinator funded by 23/24 increased Grant		(1.000)	(1.000)
French Fund - Converted .30FTE into Release Time		(0.300)	(0.300)
Secondary Staffing added for estimated student enrolment	13.5600		13.560
Elementary Staffing per enrol and removal of Co-Teaching scenarios	(3.5070)		(3.507)
Removed ECE Dual Credit FTE (moved to Operating); Fund is for Tuition Fees	(0.2670)		(0.267)
Reinstatement of 1.0FTE Unfilled Speech Pathologist to Fund 2 Inclusion	1.0000		1.000
International Student enrolment staffing adjustment	0.8580		0.858
VP added to Rutherford at .20 AO/.80 Teaching	(0.8000)		(0.800)
<b>Totals</b>	<b>10.8440</b>	<b>(1.300)</b>	<b>9.544</b>
<b>Education Assistants</b>			
Staffing adjustment per estimated student enrolment	(1.9660)		(1.966)
Removal of 72 EA hrs added into budget in 23/24 to temporarily offset JJEC costs	(2.2290)		(2.229)
Removal of 2 Inclusion Support Workers - 23/24 Pilot not continuing	(1.4860)		(1.486)
Removed the 1 CYSFW added by Learning Services for 2023/24	(0.9430)		(0.943)
CUPE EA LOU update to exclude prior year rollover	(0.3810)		(0.381)
Learning Improvement Fund 2024/25 adj per funding		0.074	0.074
Temporary removal of 2 CYSFW positions - Youth Resilience Program		(1.886)	(1.886)
EA for Wellington Secondary's Feeding Futures Program		0.258	0.258
Removed Mental Health Grant's CYSFW - Software Licence purchased		(0.943)	(0.943)
School Age Child Care Space Expansion Pilot EA/RA FTE added		0.857	0.857
District Early Years (Child Care) EA and RA position updates	0.8770		0.877
<i>Learning Services 24/25 Op Plan</i>			
Reinstate 23/24 removed CYSFW	0.9430		0.943
Convert 1 CSC (.943) into 2 Language Support Workers (1.142)	0.2000		0.200
Convert 1 CSC (.943) into 1 Special Needs Community Support Worker (.857)	(0.0860)		(0.086)
Convert 2 CSC's (.943) into 2 CYSFW's (.943)	-		-
<b>Totals</b>	<b>(5.0710)</b>	<b>(1.639)</b>	<b>(6.710)</b>
<b>Support Staff</b>			
School Clerical allocation per projected enrolment adjustment	(0.1430)		(0.143)
Transportation - Office Assistant Temp position removed, Dispatch Coord added	0.1250		0.125
School Age Child Care Space Expansion Pilot - Finance Assistant added		1.000	1.000
BCTEA Bus routes moved back to Operating until funding confirmed Fall 2024	3.0890	(3.089)	-
Temp removal of Clerical (7 hrs) in the Youth Resilience Program		(0.200)	(0.200)
<b>Totals</b>	<b>3.0710</b>	<b>(2.289)</b>	<b>0.782</b>
<b>Other Professionals</b>			
School Age Child Care Space Expansion Pilot - Business Manager added		1.000	1.000
<i>Learning Services 24/25 Op Plan</i>			
Converted 2 Director positions (Excluded) to Administrator positions (P/VP)	(2.0000)		(2.000)
<b>Totals</b>	<b>(2.0000)</b>	<b>1.0000</b>	<b>(1.000)</b>
<b>Total All Categories</b>	<b>7.9440</b>	<b>(4.329)</b>	<b>3.616</b>

*Note that changes applicable to Special Purpose Funds are also reflected, more detail on Special Purpose Funds will follow.*

## Indigenous Education - Target Fund

Targeted funding requires the collaboration of Boards of Education and local Indigenous communities to develop and deliver programs and services that integrate academic achievement and Indigenous culture, language, or both. School age students of Indigenous ancestry participating in Indigenous education programs and services offered by public schools are eligible for Indigenous education funding. Targeted funding provided to Boards of Education must be spent on the provision of Indigenous education programs and services. The delivery and outcomes of these programs and services must be documented, preferably through Enhancement Agreements. Funded Indigenous education programs and services must be in addition to any other program and service which an Indigenous student is eligible. Indigenous Education funding is part of the district's Operating Fund, but it is a separate envelope of funding that must be reported separately on Budget documents and Financial Statements. *Note the historic summary provided below:*

### Indigenous Ed - Historic Financial Summary

Fiscal Year	20/21		21/22		22/23		23/24	24/25
Student Enrolment	2330		2469		2511		2577	2620
Target Revenue	3,495,000	3,495,000	3,863,985	3,863,985	3,929,715	3,929,715	4,406,670	4,637,400
Audit Adjustment					(12,520)			
NEW - Indigenous Ed Council								88,173
Deferred Revenue	337,364	337,364	457,473	457,473	415,439	415,439	131,664	TBD
<b>Total Revenue</b>	<b>3,832,364</b>	<b>3,832,364</b>	<b>4,321,458</b>	<b>4,321,458</b>	<b>4,345,154</b>	<b>4,332,634</b>	<b>4,538,334</b>	<b>4,725,573</b>
Budget vs Actuals	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
Administrative Officers	47,024	47,579	-	-	-	-	-	
Other Professionals	142,500	142,250	142,536	140,850	142,536	149,580	159,669	159,669
Teachers	1,494,221	1,304,675	1,720,743	1,637,221	1,838,870	1,824,446	1,930,672	1,959,936
Education Assistants	1,005,438	929,243	1,056,260	1,027,906	1,109,438	1,106,371	1,145,589	1,160,817
Support Staff	59,709	56,261	60,847	57,036	60,847	58,937	68,453	69,800
Replacement Costs	84,739	62,244	93,835	91,723	99,456	68,043	116,732	112,291
Benefits	716,858	643,597	780,075	740,140	828,496	775,298	866,920	902,586
Services/Supplies	281,875	189,042	467,162	211,143	265,511	218,295	250,299	360,474
<b>Total Expense</b>	<b>3,832,364</b>	<b>3,374,891</b>	<b>4,321,458</b>	<b>3,906,019</b>	<b>4,345,154</b>	<b>4,200,970</b>	<b>4,538,334</b>	<b>4,725,573</b>
<b>Year End Surplus</b>	<b>-</b>	<b>457,473</b>	<b>-</b>	<b>415,439</b>	<b>-</b>	<b>131,664</b>	<b>-</b>	<b>-</b>

\*Source for Historic Actuals = Financial Statements: Program 1-31

\* Actuals for 23/24 pending June 30th year-end financial results

\*Source for Historic Budgets = Amended Budgets: Program 1-31

\*Source 24/25 = Preliminary Annual Budget: Program 1-31

New in 2024/25, and pursuant to Bill 40 which came into effect in November of 2023, districts across the province are to establish and maintain an Indigenous Education Council (IEC) which acts in an advisory role in regard to the Indigenous Education Target including financial oversight and educational programming. To support IEC's the Ministry of Education and Child Care have added a funding supplement within our Operating Grant which is specifically targeted to the function of the Council. As this funding is new the budget for the IEC has been placed into secretariate related expense accounts such as Mileage, Travel, and Professional Services in the Preliminary Annual Budget. Adjustments can be made in alignment with the Councils structure as expenses are identified.

Also note that as the district is currently recruiting for a new Indigenous Education leadership position, there are no planned changes to educational services levels at this time. Once leadership is established, if there are any recommended changes to program levels in support of student needs or enhanced outcomes, they would be brought to the Indigenous Education Council for consideration.



## Operating Fund - Financial Summary

Presented below are the Operating Fund revenues and expenses for 2024/25 as compared to the 2023/24 Annual Amended Budget.

Operating Revenues and Expenses Summary			
	2024/25 Annual Budget	Change	2023/24 Amended Budget
<b>Revenues - Operating</b>			
Ministry of Education Grant	170,821,853	5,442,776	165,379,077
Other Provincial	388,916	20,500	368,416
International Student Tuition	5,629,500	(95,500)	5,725,000
Other Revenue	2,680,601	180,500	2,500,101
Rentals & Leases	670,000	70,000	600,000
Investment Income	1,000,000	(100,000)	1,100,000
<b>Total Revenues</b> ( before LC Transfer and Surplus Allocation)	<b>181,190,870</b>	<b>5,518,276</b>	<b>175,672,594</b>
<b>Expenses - Operating</b>			
Salaries			
Teachers	80,125,064	2,232,202	77,892,862
Administrative Officers	10,169,579	220,618	9,948,961
Education Assistants	13,236,482	(43,824)	13,280,306
Support Staff	14,489,753	457,691	14,032,062
Other Professionals	5,974,585	271,716	5,702,869
Substitutes	6,547,908	(50,857)	6,598,765
Total Salaries	130,543,371	3,087,546	127,455,825
Benefits	33,499,600	803,931	32,695,669
Total Salaries and Benefits	164,042,971	3,891,477	160,151,494
Services & Supplies	17,217,899	(613,080)	17,830,979
<b>Total Expenses</b>	<b>181,260,870</b>	<b>3,278,397</b>	<b>177,982,473</b>
Net Revenue (Expense)	(70,000)	2,239,879	(2,309,879)
Restricted Surplus	670,000	(1,639,879)	2,309,879
Unrestricted Surplus	-	(2,000,000)	2,000,000
Local Capital Transfer	(600,000)	1,400,000	(2,000,000)
<b>Budgeted Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Budget vs Budget	24/25 Annual	23/24 Amended	Change \$	Change %
Teachers	80,125,064	77,892,862	2,232,202	2.87%
Administrative Officers	10,169,579	9,948,961	220,618	2.22%
Education Assistants	13,236,482	13,280,306	(43,824)	-0.33%
Support Staff	14,489,753	14,032,062	457,691	3.26%
Other Professionals	5,974,585	5,702,869	271,716	4.76%
Substitutes	6,547,908	6,598,765	(50,857)	-0.77%
Benefits	33,499,600	32,695,669	803,931	2.46%
Services and Supplies	17,217,899	17,830,979	(613,080)	-3.44%
<b>Total Operating Expense</b>	<b>181,260,870</b>	<b>177,982,473</b>	<b>3,278,397</b>	<b>1.84%</b>

Note1: The reduction in Substitutes is due to the removal of the NDTA Mentorship Fund balance as of June 30, 2023, which was restricted on our 2022/23 Financial Statements for use in 2023/24. Any unspent balance on June 30, 2024, will be identified on our Surplus Schedule and accounted for within the 2024/25 Amended Annual Budget.

Note2: The reduction in the Supplies and Services category is only due to the removal of prior year Accumulated Operating Surplus.

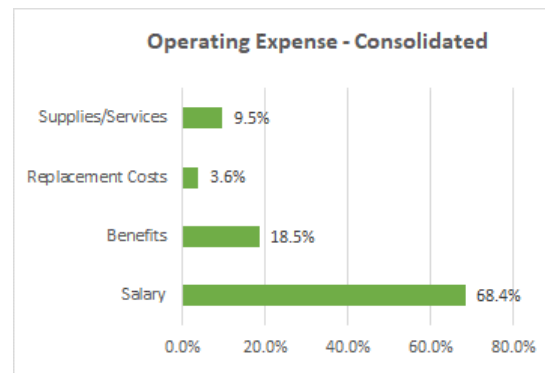
For presentation to the Ministry of Education and Child Care, any transfer of Operating Revenue to Local Capital and an Appropriation of Restricted Surplus must be identified separately from general Revenue. For summary purposes, the chart below presents the Revenue and Expenses, as they will be shown on the 2024/25 Annual Budget Document for Bylaw approval.

<b>Operating Fund Financial Summary</b>	<b>24/25 Annual Budget</b>	<b>23/24 Amended Budget</b>	<b>% Change</b>
Operating Revenue	181,190,870	175,672,594	3.14%
Operating Expense	181,260,870	177,982,473	1.84%
<b>Net Revenue (Expense)</b>	<b>(70,000)</b>	<b>(2,309,879)</b>	
<i>Appropriation of Accumulated Operating Surplus</i>	<i>670,000</i>	<i>4,309,879</i>	
<i>Transfer from Operating to Local Capital</i>	<i>(600,000)</i>	<i>(2,000,000)</i>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>

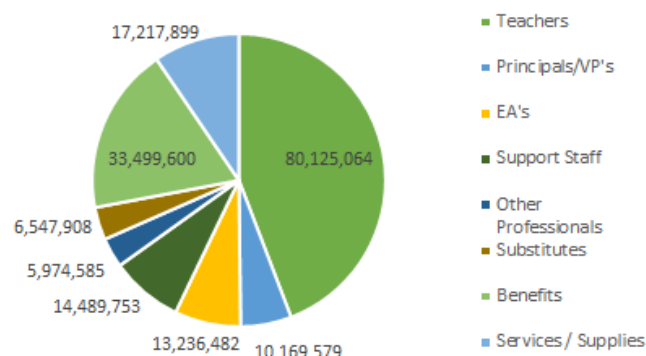
<b>Summary of Operating Revenue by Source</b>	<b>\$</b>	<b>%</b>
Ministry of Education Grant	170,821,853	94.28%
Other Provincial	388,916	0.21%
International Student Tuition	5,629,500	3.11%
Other Revenue	2,680,601	1.48%
Rentals & Leases	670,000	0.37%
Investment Income	1,000,000	0.55%
<b>Total Operating Revenue</b>	<b>181,190,870</b>	<b>100.00%</b>

#### Summary of Operating Expense by Category

Category	Expense	%
Teachers	80,125,064	44.2%
Principals/VP's	10,169,579	5.6%
EA's	13,236,482	7.3%
Support Staff	14,489,753	8.0%
Other Professionals	5,974,585	3.3%
Substitutes	6,547,908	3.6%
Benefits	33,499,600	18.5%
Services / Supplies	17,217,899	9.5%
<b>Total Expenses</b>	<b>181,260,870</b>	<b>100%</b>



#### Summary of Operating Expense by Category



## Special Purpose Fund Overview

Special Purpose funds are separate funding envelopes provided by the Ministry of Education and Child Care or other third-party sources for particular programs, functions, or activities. These individual funds have restrictions as to how they may be spent so revenues and expenditures are tracked separately. In addition, each fund has reporting requirements either annually, semi-annually or are subject to contract specifications. Where applicable, surplus balances at the end of each year or purpose are either returned back to the funding party, or in the case of a Ministry program, are deferred for use in the next fiscal year.

A summary of the Special Purpose Funds confirmed for 2024/25, as well as a three-year historic summary is presented below:

Special Purpose Funds	3 Year Historic Summary			2024/25 Estimates
	2021/22	2022/23	2023/24	
Classroom Enhancement Fund (CEF)	11,519,097	12,163,227	14,806,571	14,539,319
Learning Improvement Fund (LIF)	487,126	517,471	604,136	604,095
CommunityLINK (LINK)	2,361,778	2,433,283	2,567,164	2,609,510
Annual Facilities Grant (AFG)	543,922	555,746	555,746	555,746
Strong Start Fund (SSF)	256,000	256,000	256,000	256,000
Ready Set Learn Fund (RSL)	63,700	66,150	66,150	66,150
Federal French Grant (FFG)	255,636	255,636	373,820	228,820
Mental Health Fund (MHF)	120,482	51,000	51,000	51,000
CR4YC (ChangeResults4YoungChildren)	11,250	11,250	11,250	11,250
SEY2KT (StrengthenEarlyYrs2KTransition)	0	19,000	19,000	19,000
Seamless Day K (SDK)	50,000	55,400	55,400	55,400
ECE Dual Credit (ECE)	-	29,000	26,000	26,000
Health Care Dual Credit (HDC)	-	-	50,000	50,000
Early Learning Child Care Capacity (ELCCCG)	-	175,000	175,000	175,000
BCTEA - Student Transportation Fund	226,768	191,947	206,843	TBD
Feeding Futures Fund (FFF)	-	-	1,663,981	1,665,804
Student Family Affordability Fund (SFAF)	-	1,458,182	495,000	-
School Age Child Care Space Expansion (SACCSP)	-	-	360,000	360,000
School Generated Funds (SGF)	-	2,705,000	2,705,000	2,720,000
After School Sports Arts Initiative (ASSAI)	218,750	98,125	147,020	147,020
Youth Resilience Grant (YRG)	-	-	178,609	TBD
COVID Related Grants	548,553	-	-	-
<b>Total</b>	<b>16,663,062</b>	<b>21,041,417</b>	<b>25,373,690</b>	<b>24,140,114</b>

Special Purpose Funds may change over the course of the fiscal year, further, new funds may be announced. The district may also receive miscellaneous unanticipated funding over the course of a fiscal year. Changes following the approval of the Annual Budget will be accounted for and presented in the Amended Annual Budget in February 2025.

A high-level summary of our most significant Special Purpose Funds, along with a summary of staffing and expense follows.

## Summary by Fund

**AFG (Annual Facility Grant)** - Funding provided to Boards of Education to use at their discretion for projects required to maintain facility assets through their anticipated economic life and to prevent premature deterioration of these assets. The amount of the Annual Facility Grant will be calculated by the Ministry of Education and Child Care using a formula based on student enrolment and the average age of facilities, with an adjustment made for unique geographic factors. The Annual Facilities Grant has an overall funding envelope of \$3,552,046 for 2024/25, however the Grant includes a Capital allocation of \$2,996,300 and a Special Purpose allocation of \$555,746 which are accounted for separately; this financial report accounts for the Special Purpose allocation only.

The Board of Education may expend its Annual Facility Grant 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.

*Changes for 2024/25 – Not applicable*

**Classroom Enhancement Fund (CEF)** - This Fund was introduced by the Ministry of Education and Child Care in August 2017 as a result of the Supreme Court decision to restore class size and composition limits, pursuant to LOU17. The fund originally provided for capital needs related to additional classroom spaces and associated supplies, increased overhead costs, and the additional teacher staffing required under the restored language. At this time only overhead and teacher staffing costs are funded by Ministry, any costs related to additional classroom space must be funded by district reserves. Note that the overhead funding provides resources for increased Facilities, Payroll and HR staff necessary to support the restored language.

*Changes for 2024/25 – Reducing Administration time from 2.0FTE to 1.9FTE due to the District Learning Services Operational Plan reclassifying a District Vice Principal position to a District Principal position. The CEF Overhead Fund could not absorb the increased cost at the same FTE thus the FTE was transferred to District Learning Services.*

**Learning Improvement Fund (LIF)** - The Support Staff Learning Improvement Fund provides an ongoing multi-year commitment of additional resources, specifically targeted to support complex classes that present challenging learning conditions. In consultation with CUPE Local 606, Districts have discretion in how they allocate these funds to improve the learning conditions for all students and support teachers in meeting student needs.

This Fund provides an additional hour for each Education Assistant position (to the max of the Fund), as well as increases Supervision Aide positions from 3.3 to 3.5 hours each. Additionally, there is one extra EA position supported by this Special Purpose Fund.

*Staffing 2023/24 – 280 EA position 1hr Top-ups/130 Supervision Aide .2hr top-ups/1x30hr EA  
Change for 2024/25 – 282 EA 1hr Top-ups (.074FTE)/133 Sup Aide .2hr top-ups/1x30hr EA*

**CommunityLINK** – This fund is in support of the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs. Decisions about specific programs and services are left to school boards so that the needs of individual students and local communities are met.

The majority of our CommunityLINK Fund provides the resources for our Child Youth Family Support Workers whose role is focused on providing guidance, ongoing assistance, encouragement, and support to “at risk” students in developing and achieving appropriate behaviour, personal and life skills, as well as assists them with integrating or re-integrating into the regular school system.

*Staffing 2023/24 – 30 CYSFW’s/2 Community School Coordinators + 3.4 Teacher FTE  
Change for 2024/25 - The conversion of 1 Community School Coordinator to a Child Youth Family Support Worker: 31 CYSFW’s/1 Community School Coordinator + 3.4 Teacher FTE*

**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 in British Columbia. This funding may be reviewed, amended, or supplemented at the Ministry of Education and Child Care’s discretion, on an annual basis, depending on reported enrolment in French as a second language, and the availability of funds from the BC action plan. All Federal Funds received by school districts must be spent entirely in support of French Immersion Programs or Core French Courses. The ministry could reclaim any portion of the grant not used for this purpose.

The districts OLEP Grant supports a Coordinator position, Release Time for educational initiatives and professional development opportunities for Core and French Immersion teachers, as well as financial allocations out to schools for educational resources, technology, and cultural activities.

*Change for 2024/25 – Reduce the Coordinator position from .80FTE to .50FTE (-.30FTE) and converting the funds into Release Time for educational programming initiatives throughout the school year.*

**StrongStart BC** - StrongStart programs provide school-based early learning services for families or caregivers and their pre-school aged children, at no cost to families. The programs are intended to fill a niche for young children who are not attending childcare and are in the home with their parent or other caregivers, such as grandparents or nannies. Both children and adults’ benefit from StrongStart BC early learning programs as children have access to high-quality learning environments and benefit from social interactions while the adults who accompany them learn new ways to support learning, both at the program and at home. Nanaimo Ladysmith Public Schools operates eight Strong Start Centers across the District, funded by the Ministry of Education and Child Care, who provide \$32,000 per center.

Important to note that due to rising salary and benefit costs, the status-quo funding level no longer covers the full cost of our Strong Start Facilitators. For the 2024/25 Preliminary Annual Budget, we anticipate that the Operating Fund will need to contribute approximately \$26K to cover total costs.

*Changes for 2024/25 – Not applicable.*

**Ready Set Learn** - Intended for families and their three- to five-year-old children, Ready, Set, learn is all about fostering positive connections between families, the school system and local community agencies.

Elementary schools that enroll Kindergarten classes hold Ready, Set, Learn events in their schools or communities. These events provide a fun, family-oriented atmosphere with the intent of supporting children's transitions into school. Families who attend an event at a local school take part in play-based activities while learning about early learning programs and services, their local elementary school, and their communities. Events may feature guests, handouts, or information from community agencies and other early childhood service providers.

*Changes for 2024/25 – Not applicable*

**Feeding Futures Fund** - In 2022/23 the Ministry of Education and Child Care provided school districts across the province with funding to address inflationary costs, most specifically related to food security, with a new Fund called the Student Family Affordability Fund (\$1.46 Million). This Fund was discontinued for 2023/24, replaced with the ongoing Feeding Futures Fund. Ministry has advised that funding is confirmed under the current three-year Provincial budget, but also stated that the government has every intention of continuing this funding envelope for the foreseeable future. The new Fund builds on the progress made with the Student Family Affordability Fund aimed at addressing the immediate need of feeding students and to help reduce the challenge of rising food costs for families who need it most. The Fund covers the Secondary Cafeteria Program costs, including staffing and supplies. Additionally, the district has engaged the services of the Nanaimo Ladysmith Schools Foundation who provides meal programming for district Elementary schools.

*Changes for 2024/25 – EA staffing added to Wellington Secondary as the facility has now been upgraded to allow for minimal cafeteria services on site.*

**School Generated Funds** – These are funds collected at district schools for student programming. Funds collected and spent vary each year depending on school-based activities, initiatives, field trip, school supplies, etc. Most of the expenses fall under the Services and Supplies category, with some release time for events supports with the revenues generated.

*Changes for 2024/25 – Not applicable.*

**ECE Dual Credit and Health Dual Credit Grants** – Funding for high school students interested in becoming an ECE or engaging in a career in Health Care the opportunity to take relevant post-secondary courses while earning their high school diploma; the Fund is targeted to cover tuition fees.

*Changes for 2024/25 – Not applicable.*

**Mental Health Grant** - Funding provided to give students with mental health issues equitable learning opportunities. This fund supports Open Parachute which is a mental health software program for the K-12 system.



*Changes for 2024/25 – The Grant previously funded a 1.0 CYFSW, however, in alignment with the districts new draft Strategic Plan and pursuant to continued staffing challenges under this initiative, the software program (Open Parachute) will support the districts Mental Health programming going forward.*

**Seamless Day-K** – This Grant provides funding for an Early Childhood Educator (ECE) to be placed in one of the districts Elementary Schools, allowing primary school children to attend childcare in a kindergarten classroom. This pilot project has been in place since 2021/22.

*Changes for 2024/25 – Not applicable.*

**Early Learning Child Care Capacity Grant** - Funding for a District Lead to establish Early Learning Child Care programming. The Fund covers the salary and benefit expense of a 1.0 District Principal for Early Learning and Care; however, the Fund is not sufficient to cover all costs associated with the position. The Operating Fund therefore has to supplement the excess costs of approximately \$20K. This funding is slated to continue through 2024/25, at such time this position will discontinue without further funding. It is anticipated that additional funding will be provided pursuant to the findings communicated back to Ministry under this Program, or by way of other funding streams such as the new Grant identified below.

*Changes for 2024/25 – Not applicable.*

**School Aged Child Care Space Expansion Grant** – Ministry of Education and Child Care has recently confirmed that Nanaimo Ladysmith Public Schools has been awarded a two-year pilot to expand childcare spaces on school grounds. Planning is currently underway, however, at this time we have identified the need for a 1.0 Child Care Manager (Excluded), 1.0 Child Care Coordinator (CUPE), the possible need for additional EA support at the additional sites, and to offset district expenses that may not be covered by total fees collected. If there is a variance between the preliminary expenses identified and actual expenses per final planning, changes will be accounted for within the Amended Budget.

**Other Early Years Special Purpose Funds** – Changing Results for Young Children and Strengthening Early Years to Kindergarten Transitions are two additional Early Years Grants in support of Early Learning and Physical Literacy, as well as to provide opportunities for the school district and communities to work together to support a smooth transition from home to school. Funding is allocated to Release Time to support programming and to Services and Supply accounts.

*Changes for 2024/25 – Not Applicable.*

**After School Sports and Arts Initiative (ASSAI)**- the After School Sport and Arts Initiative, provides fun, safe, accessible, and high-quality after school programming to BC children in kindergarten to Grade 8. ASSAI programs are designed specifically to reduce barriers to participation that children may face (e.g., due to financial, social, cultural, behavioural, geographical, and other factors). ASSAI also provides resources to support meaningful engagement of children with disabilities. The district provides financial support to Pacific Sport in Nanaimo to deliver this programming.

*Changes for 2024/25 – Not Applicable.*

The following chart summarizes the districts 2024/25 Special Purpose Funds, including the associated staffing (FTE) and expenses (\$):

### Special Purpose Fund - Summary of Staffing and Expense

Fund	Teachers		Education Assistants		Support Staff		Administration		Subs	Benefits	Services and Supplies	Total FTE	Total Funding
	FTE	\$	FTE	\$	FTE	\$	FTE	\$					
CEF	105.88	10,321,403			5.52	322,305	3.90	474,703	392,000	2,965,879	63,027	115.298	14,539,319
LIF			9.67	450,223					22,365	126,890	4,615	9.674	604,095
LINK	3.40	360,400	31.03	1,575,454					85,789	516,700	71,165	34.429	2,609,510
AFG					22.09		3.50				555,746	25.590	555,746
SSF			4.57	222,968						59,864	(26,834)	4.571	256,000
RSL											66,150	-	66,150
FFG	0.70	74,900							52,162	32,290	69,468	0.700	228,820
MHF											51,000	-	51,000
CR4YC									6,000	1,500	3,750	-	11,250
SEY2KT									7,200	1,800	10,000	-	19,000
SDK			0.75	40,617					2,234	11,505	1,044	0.750	55,400
ECE											26,000	-	26,000
HDC											50,000	-	50,000
ELCCCG							1.00	157,184		35,366	(17,550)	1.000	175,000
FFF	1.00	98,599	5.43	243,415					19,155	95,500	1,209,135	6.430	1,665,804
SACCSE			0.86	37,375	1.00	62,550	1.00	158,712	2,056	64,307	35,000	2.857	360,000
SGF									24,000	6,000	2,690,000		2,720,000
ASSAI											147,020		147,020
<b>Total</b>	<b>110.98</b>	<b>10,855,302</b>	<b>52.31</b>	<b>2,570,052</b>	<b>28.61</b>	<b>384,855</b>	<b>9.40</b>	<b>790,599</b>	<b>612,961</b>	<b>3,917,601</b>	<b>5,008,736</b>	<b>201.299</b>	<b>24,140,114</b>

\*Note1: AFG Staffing costs are captured within the Capital portion of the Fund not included here: FTE is shown for informational purposes only.

\*Note2: StrongStart shows a negative under Services/Supplies to show the total cost of the staffing, less the excess costs that the Operating Fund will have to absorb.

\*Note3: Early Learning Child Care Grant shows a negative under Services/Supplies to show the total cost of the staffing, less the excess costs that the Operating Fund will have to absorb.

As noted on page 20 within the Operating Fund – Summary of Staffing Changes, and in the Chart below, the total FTE maintained within the districts Special Purpose Funds is 201.30 FTE, the Classroom Enhancement Fund being the most significant contributor.

### Changes in FTE - 23/24 Amended Budget vs. 24/25 Annual Budget

Staffing Category	23/24 Amended Budget			Change			24/25 Annual Budget		
	Op	SPF	Total	OP	SP	TOTAL	Op	SPF	Total
Teachers	796.224	112.283	908.506	10.843	(1.300)	9.543	807.067	110.983	918.050
Admin Officers	67.000	3.000	70.000	1.100	(0.100)	1.000	68.100	2.900	71.000
Education Assistants	287.105	53.950	341.055	(5.070)	(1.640)	(6.710)	282.035	52.310	334.345
Support Staff	236.704	30.895	267.599	3.071	(2.289)	0.782	239.775	28.606	268.381
Other Professionals	53.500	5.500	59.000	(2.000)	1.000	(1.000)	51.500	6.500	58.000
<b>Total FTE</b>	<b>1,440.533</b>	<b>205.628</b>	<b>1,646.160</b>	<b>7.944</b>	<b>(4.329)</b>	<b>3.616</b>	<b>1448.477</b>	<b>201.299</b>	<b>1649.776</b>



## Consolidated Funds Summary

**Total Operating Revenues and Expenses are \$181,190,870**

*Most notable changes from the 2023/24 Amended Budget include:*

- Significant increase in Student Enrolment (233FTE)
- Additional staffing to support increased enrolment
- General Wage Increases (GWI's)
- Benefit and replacement cost adjustments
- Contractual obligation adjustments
- Inflationary increases (Utilities, school-based resources per enrolment)
- Removal of prior year surplus revenue and expenses
- Removal of one-time revenues and expenses not applicable to 2024/25
- Addition of appropriated surplus to support the reopening of Rutherford (Sept 2025)

**Total Special Purpose Revenues and Expenses are \$24,140,114**

*Most notable changes from the 2022/23 Amended include:*

- Removal of the prior year surplus and expenses from each applicable Fund
- Removal of miscellaneous grants not applicable to 2024/25
- Updated Revenue and Expenses for 2024/25 Grants
- Addition of the new School Aged Child Care Space Expansion Grant

## Budget Reconciliation and Bylaw Expense

The 2024/25 Annual Budget, reconciled to include the Operating, Special Purpose, and Capital Funds, is presented below, as well as the District's Budgeted Bylaw amount. These figures can be found on Statement 2 of the Ministry of Education and Child Care Annual Budget document which is provided separately.

<b>2024/25 Budget Reconciliation</b>	
Operating Revenue	181,190,870
Special Purpose Revenue	24,140,114
Amortization of Deferred Capital Revenue	7,650,000
Local Capital Investment Income	185,000
<b>Total Revenue</b>	<b>213,165,984</b>
Operating Expense	181,260,870
Special Purpose Expense	24,140,114
Amortization of Capital Asset Expense	11,350,000
<b>Total Expense</b>	<b>216,750,984</b>
<b>Net Revenue (Expense)</b>	<b>(3,585,000)</b>
Appropriation of Accumulated Surplus	670,000
Transfer from Operating to Local Capital	(600,000)
<b>Surplus(Deficit)</b>	<b>(2,915,000)</b>

*\*Note that the budgeted deficit showing is strictly related to the Capital Fund and is permitted by ministerial order for the amount that amortization of tangible capital asset expenses exceeds the amortization of deferred capital revenue.*

<b>2024/25 Budget Bylaw</b>	
<i>The Bylaw amount is the District's Budgeted <b>EXPENSES</b> only, which are as follows:</i>	
Operating Expense	181,260,870
Special Purpose Expense	24,140,114
Amortization of Capital Asset Expense	11,350,000
Tangible Capital Assets Purchased from Local Capital	1,700,000
<b>Total Bylaw</b>	<b>218,450,984</b>

Annual Budget

## **School District No. 68 (Nanaimo-Ladysmith)**

June 30, 2025

# School District No. 68 (Nanaimo-Ladysmith)

June 30, 2025

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	14

\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2024/2025 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 68 (Nanaimo-Ladysmith) Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$218,450,984 for the 2024/2025 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2024/2025.

READ A FIRST TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024;

---

**Chairperson of the Board**

**( Corporate Seal )**

---

**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 68 (Nanaimo-Ladysmith) Annual Budget Bylaw 2024/2025, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

---

**Secretary Treasurer**

# School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	15,421.175	15,181.959
Adult	4.000	10.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,425.175</b>	<b>15,192.584</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	192,094,947	187,312,414
Other	535,936	515,436
Tuition	5,629,500	5,725,000
Other Revenue	5,320,601	5,870,308
Rentals and Leases	670,000	600,000
Investment Income	1,265,000	1,365,000
Amortization of Deferred Capital Revenue	7,650,000	7,450,000
<b>Total Revenue</b>	<b>213,165,984</b>	<b>208,838,158</b>
<b>Expenses</b>		
Instruction	173,297,533	171,967,759
District Administration	8,898,284	8,800,147
Operations and Maintenance	32,291,140	31,653,625
Transportation and Housing	2,264,027	2,276,506
<b>Total Expense</b>	<b>216,750,984</b>	<b>214,698,037</b>
<b>Net Revenue (Expense)</b>	<b>(3,585,000)</b>	<b>(5,859,879)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>670,000</b>	<b>4,309,879</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,915,000)</b>	<b>(1,550,000)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,915,000)	(1,550,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,915,000)</b>	<b>(1,550,000)</b>

School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	181,260,870	177,982,473
Special Purpose Funds - Total Expense	24,140,114	25,515,564
Capital Fund - Total Expense	11,350,000	11,200,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,700,000	2,900,000
<b>Total Budget Bylaw Amount</b>	<b>218,450,984</b>	<b>217,598,037</b>

Approved by the Board

Signature of the person of the Board		
Signature of the Superintendent		Date Signed
Signature of the Secretary/Treasurer		Date Signed

DRAFT

# School District No. 68 (Nanaimo-Ladysmith)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(3,585,000)</b>	<b>(5,859,879)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(1,700,000)	(2,900,000)
From Deferred Capital Revenue	(5,300,000)	(9,400,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(7,000,000)</b>	<b>(12,300,000)</b>
Amortization of Tangible Capital Assets	11,350,000	11,200,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>4,350,000</b>	<b>(1,100,000)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>765,000</b>	<b>(6,959,879)</b>



# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	170,821,853	165,379,077
Other	388,916	368,416
Tuition	5,629,500	5,725,000
Other Revenue	2,680,601	2,500,101
Rentals and Leases	670,000	600,000
Investment Income	1,000,000	1,100,000
<b>Total Revenue</b>	<b>181,190,870</b>	<b>175,672,594</b>
<b>Expenses</b>		
Instruction	151,050,221	148,640,388
District Administration	7,869,563	7,638,873
Operations and Maintenance	20,077,059	19,740,651
Transportation and Housing	2,264,027	1,962,561
<b>Total Expense</b>	<b>181,260,870</b>	<b>177,982,473</b>
<b>Net Revenue (Expense)</b>	<b>(70,000)</b>	<b>(2,309,879)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>670,000</b>	<b>4,309,879</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(600,000)	(2,000,000)
<b>Total Net Transfers</b>	<b>(600,000)</b>	<b>(2,000,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 68 (Nanaimo-Ladysmith)**

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	170,608,922	163,276,728
ISC/LEA Recovery	(1,381,101)	(1,381,101)
Other Ministry of Education and Child Care Grants		
Pay Equity	160,000	160,000
Student Transportation Fund	244,630	244,630
Support Staff Benefits Grant	67,920	67,920
FSA Scorer Grant	15,693	15,693
Early Learning Framework (ELF) Implementation	2,221	2,221
Labour Settlement Funding		2,783,091
PFA 2019 Benefit Agreement	105,000	95,000
ICY Grant	998,568	114,895
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>170,821,853</b>	<b>165,379,077</b>
<b>Provincial Grants - Other</b>	<b>388,916</b>	<b>368,416</b>
<b>Tuition</b>		
International and Out of Province Students	5,629,500	5,725,000
<b>Total Tuition</b>	<b>5,629,500</b>	<b>5,725,000</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	400,000	385,000
Funding from First Nations	1,381,101	1,381,101
Miscellaneous		
Cafeteria Revenue	550,000	465,000
BC Hydro Energy Grant	50,000	50,000
Miscellaneous	167,000	97,000
Child Care Fees	132,500	122,000
<b>Total Other Revenue</b>	<b>2,680,601</b>	<b>2,500,101</b>
<b>Rentals and Leases</b>	<b>670,000</b>	<b>600,000</b>
<b>Investment Income</b>	<b>1,000,000</b>	<b>1,100,000</b>
<b>Total Operating Revenue</b>	<b>181,190,870</b>	<b>175,672,594</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	80,125,068	77,892,867
Principals and Vice Principals	10,169,579	9,948,961
Educational Assistants	13,236,482	13,280,306
Support Staff	14,489,753	14,032,062
Other Professionals	5,974,585	5,702,869
Substitutes	6,547,908	6,598,767
<b>Total Salaries</b>	<b>130,543,375</b>	<b>127,455,832</b>
<b>Employee Benefits</b>	<b>33,499,600</b>	<b>32,695,666</b>
<b>Total Salaries and Benefits</b>	<b>164,042,975</b>	<b>160,151,498</b>
<b>Services and Supplies</b>		
Services	5,339,226	5,383,715
Student Transportation	119,544	119,544
Professional Development and Travel	1,073,777	1,050,611
Rentals and Leases	81,395	78,395
Dues and Fees	713,283	715,033
Insurance	453,800	428,800
Supplies	6,546,870	7,229,377
Utilities	2,890,000	2,825,500
<b>Total Services and Supplies</b>	<b>17,217,895</b>	<b>17,830,975</b>
<b>Total Operating Expense</b>	<b>181,260,870</b>	<b>177,982,473</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	61,808,475	1,194,469	819,862	118,009	328,310	4,071,069	68,340,194
1.03 Career Programs							-
1.07 Library Services	2,378,779			333,912		151,848	2,864,539
1.08 Counselling	2,836,309		247,430		428,000	165,924	3,677,663
1.10 Inclusive Education	10,394,999	125,747	10,749,210			1,155,909	22,425,865
1.20 Early Learning and Child Care			167,170			9,194	176,364
1.30 English Language Learning	554,486		46,352			26,370	627,208
1.31 Indigenous Education	1,959,936		1,160,817	69,800	159,669	112,291	3,462,513
1.41 School Administration	30,000	8,537,417		3,103,458		420,292	12,091,167
1.62 International and Out of Province Students	162,084	297,546		120,249	219,915	27,251	827,045
1.64 Other							-
<b>Total Function 1</b>	<b>80,125,068</b>	<b>10,155,179</b>	<b>13,190,841</b>	<b>3,745,428</b>	<b>1,135,894</b>	<b>6,140,148</b>	<b>114,492,558</b>
<b>4 District Administration</b>							
4.11 Educational Administration				282,166	1,262,928	11,923	1,557,017
4.20 Early Learning and Child Care		14,400			11,200		25,600
4.40 School District Governance				59,004	458,580	2,242	519,826
4.41 Business Administration				939,705	1,979,375	76,903	2,995,983
<b>Total Function 4</b>	<b>-</b>	<b>14,400</b>	<b>-</b>	<b>1,280,875</b>	<b>3,712,083</b>	<b>91,068</b>	<b>5,098,426</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration			45,641	699,537	714,088	46,708	1,505,974
5.50 Maintenance Operations				6,741,276	302,416	226,604	7,270,296
5.52 Maintenance of Grounds				659,207		3,136	662,343
5.56 Utilities				81,557		408	81,965
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>45,641</b>	<b>8,181,577</b>	<b>1,016,504</b>	<b>276,856</b>	<b>9,520,578</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				114,846	110,104	3,675	228,625
7.70 Student Transportation				1,167,027		36,161	1,203,188
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,281,873</b>	<b>110,104</b>	<b>39,836</b>	<b>1,431,813</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>80,125,068</b>	<b>10,169,579</b>	<b>13,236,482</b>	<b>14,489,753</b>	<b>5,974,585</b>	<b>6,547,908</b>	<b>130,543,375</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	68,340,194	17,535,579	85,875,773	3,868,990	89,744,763	88,726,587
1.03 Career Programs	-		-	550,000	550,000	465,000
1.07 Library Services	2,864,539	733,634	3,598,173	97,343	3,695,516	3,622,394
1.08 Counselling	3,677,663	926,509	4,604,172	163,053	4,767,225	4,446,274
1.10 Inclusive Education	22,425,865	5,924,852	28,350,717	341,628	28,692,345	28,016,805
1.20 Early Learning and Child Care	176,364	47,354	223,718	5,282	229,000	185,000
1.30 English Language Learning	627,208	160,494	787,702	5,576	793,278	670,120
1.31 Indigenous Education	3,462,513	902,586	4,365,099	360,471	4,725,570	4,538,332
1.41 School Administration	12,091,167	2,888,143	14,979,310	198,180	15,177,490	14,973,672
1.62 International and Out of Province Students	827,045	196,889	1,023,934	1,649,400	2,673,334	2,782,793
1.64 Other	-		-	1,700	1,700	213,411
<b>Total Function 1</b>	<b>114,492,558</b>	<b>29,316,040</b>	<b>143,808,598</b>	<b>7,241,623</b>	<b>151,050,221</b>	<b>148,640,388</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,557,017	367,099	1,924,116	337,532	2,261,648	2,137,559
4.20 Early Learning and Child Care	25,600	6,400	32,000		32,000	
4.40 School District Governance	519,826	83,823	603,649	299,008	902,657	924,374
4.41 Business Administration	2,995,983	739,882	3,735,865	937,393	4,673,258	4,576,940
<b>Total Function 4</b>	<b>5,098,426</b>	<b>1,197,204</b>	<b>6,295,630</b>	<b>1,573,933</b>	<b>7,869,563</b>	<b>7,638,873</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,505,974	374,804	1,880,778	737,845	2,618,623	2,652,347
5.50 Maintenance Operations	7,270,296	2,031,373	9,301,669	4,058,249	13,359,918	13,085,385
5.52 Maintenance of Grounds	662,343	178,795	841,138	161,408	1,002,546	974,662
5.56 Utilities	81,965	22,007	103,972	2,992,000	3,095,972	3,028,257
<b>Total Function 5</b>	<b>9,520,578</b>	<b>2,606,979</b>	<b>12,127,557</b>	<b>7,949,502</b>	<b>20,077,059</b>	<b>19,740,651</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	228,625	56,596	285,221	11,000	296,221	268,429
7.70 Student Transportation	1,203,188	322,781	1,525,969	441,837	1,967,806	1,694,132
<b>Total Function 7</b>	<b>1,431,813</b>	<b>379,377</b>	<b>1,811,190</b>	<b>452,837</b>	<b>2,264,027</b>	<b>1,962,561</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>130,543,375</b>	<b>33,499,600</b>	<b>164,042,975</b>	<b>17,217,895</b>	<b>181,260,870</b>	<b>177,982,473</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	21,273,094	21,933,337
Other	147,020	147,020
Other Revenue	2,640,000	3,370,207
Investment Income	80,000	65,000
<b>Total Revenue</b>	<b>24,140,114</b>	<b>25,515,564</b>
<b>Expenses</b>		
Instruction	22,247,312	23,327,371
District Administration	1,028,721	1,161,274
Operations and Maintenance	864,081	712,974
Transportation and Housing	-	313,945
<b>Total Expense</b>	<b>24,140,114</b>	<b>25,515,564</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Annual Facility Grant \$	Learning Improvement Fund \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn	OLEP \$	CommunityLINK \$	Classroom Enhancement Fund - Overhead \$	Classroom Enhancement Fund - Staffing \$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	555,746	604,095		256,000	66,150	228,820	2,609,510	1,565,319	12,974,000
Provincial Grants - Other									
Other			2,640,000						
Investment Income			80,000						
	555,746	604,095	2,720,000	256,000	66,150	228,820	2,609,510	1,565,319	12,974,000
<b>Less:</b> Allocated to Revenue	555,746	604,095	2,720,000	256,000	66,150	228,820	2,609,510	1,565,319	12,974,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	555,746	604,095		256,000	66,150	228,820	2,609,510	1,565,319	12,974,000
Provincial Grants - Other									
Other Revenue			2,640,000						
Investment Income			80,000						
	555,746	604,095	2,720,000	256,000	66,150	228,820	2,609,510	1,565,319	12,974,000
<b>Expenses</b>									
Salaries									
Teachers						74,900	360,400		10,321,403
Principals and Vice Principals								287,973	
Educational Assistants		450,223		222,967			1,575,454		
Support Staff								322,305	
Other Professionals								186,730	
Substitutes		22,365	24,000		32,000	52,162	85,789	392,000	
	-	472,588	24,000	222,967	32,000	127,062	2,021,643	1,189,008	10,321,403
Employee Benefits		126,890	6,000	33,033	8,000	32,290	516,700	313,284	2,652,597
Services and Supplies	555,746	4,617	2,690,000		26,150	69,468	71,167	63,027	
	555,746	604,095	2,720,000	256,000	66,150	228,820	2,609,510	1,565,319	12,974,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>				26,834					



# School District No. 68 (Nanaimo-Ladysmith)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Health Career Dual Credit Expansion	SchoolAge ChildCare SpaceExpGrant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	51,000	11,250	55,400	26,000	19,000	175,000	1,665,804	50,000	360,000
Provincial Grants - Other									
Other									
Investment Income									
	51,000	11,250	55,400	26,000	19,000	175,000	1,665,804	50,000	360,000
<b>Less:</b> Allocated to Revenue	51,000	11,250	55,400	26,000	19,000	175,000	1,665,804	50,000	360,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	51,000	11,250	55,400	26,000	19,000	175,000	1,665,804	50,000	360,000
Provincial Grants - Other									
Other Revenue									
Investment Income									
	51,000	11,250	55,400	26,000	19,000	175,000	1,665,804	50,000	360,000
<b>Expenses</b>									
Salaries									
Teachers							98,599		
Principals and Vice Principals						157,184			
Educational Assistants			40,617				243,415		37,375
Support Staff									62,550
Other Professionals									158,712
Substitutes		6,000	2,234		7,200		19,155		2,056
	-	6,000	42,851	-	7,200	157,184	361,169	-	260,693
Employee Benefits		1,500	11,505		1,800	17,816	95,500		64,307
Services and Supplies	51,000	3,750	1,044	26,000	10,000		1,209,135	50,000	35,000
	51,000	11,250	55,400	26,000	19,000	175,000	1,665,804	50,000	360,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>						17,550			

## School District No. 68 (Nanaimo-Ladysmith)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

	Other Special Purpose	TOTAL
	\$	\$
Deferred Revenue, beginning of year		-
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		21,273,094
Provincial Grants - Other	147,020	147,020
Other		2,640,000
Investment Income		80,000
	147,020	24,140,114
Less: Allocated to Revenue	147,020	24,140,114
Deferred Revenue, end of year	-	-
Revenues		
Provincial Grants - Ministry of Education and Child Care		21,273,094
Provincial Grants - Other	147,020	147,020
Other Revenue		2,640,000
Investment Income		80,000
	147,020	24,140,114
Expenses		
Salaries		
Teachers		10,855,302
Principals and Vice Principals		445,157
Educational Assistants		2,570,051
Support Staff		384,855
Other Professionals		345,442
Substitutes		644,961
	-	15,245,768
Employee Benefits		3,881,222
Services and Supplies	147,020	5,013,124
	147,020	24,140,114
Net Revenue (Expense)	-	-
Additional Expenses funded by, and reported in, the Operating Fund		44,384

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		185,000	<b>185,000</b>	200,000
Amortization of Deferred Capital Revenue	7,650,000		<b>7,650,000</b>	7,450,000
<b>Total Revenue</b>	<b>7,650,000</b>	<b>185,000</b>	<b>7,835,000</b>	7,650,000
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,350,000		<b>11,350,000</b>	11,200,000
<b>Total Expense</b>	<b>11,350,000</b>	-	<b>11,350,000</b>	11,200,000
<b>Net Revenue (Expense)</b>	<b>(3,700,000)</b>	<b>185,000</b>	<b>(3,515,000)</b>	(3,550,000)
<b>Net Transfers (to) from other funds</b>				
Local Capital		600,000	<b>600,000</b>	2,000,000
<b>Total Net Transfers</b>	-	<b>600,000</b>	<b>600,000</b>	2,000,000
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,700,000	(1,700,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,700,000</b>	<b>(1,700,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,000,000)</b>	<b>(915,000)</b>	<b>(2,915,000)</b>	(1,550,000)