

Preliminary Annual Budget

2024–2025

May 2024



APPROVED BY THE BOARD OF EDUCATION
MAY 22, 2024

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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.

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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

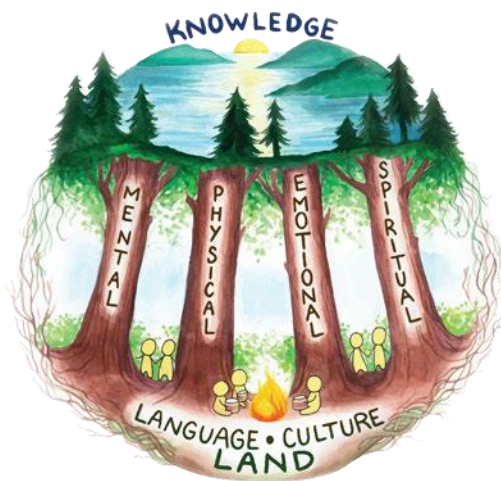
Objectives

- 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 15th 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.

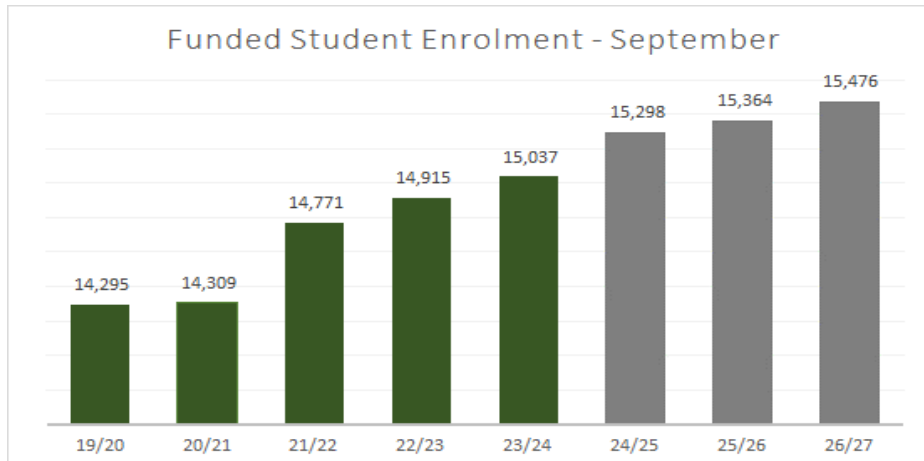
As boards are required to project what enrolment will be well in advance of the associated school year, the district is essentially receiving an advance of funding that supports all preliminary budgeted expenses. Once those future estimated enrolments are confirmed in September, the preliminary funding 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.

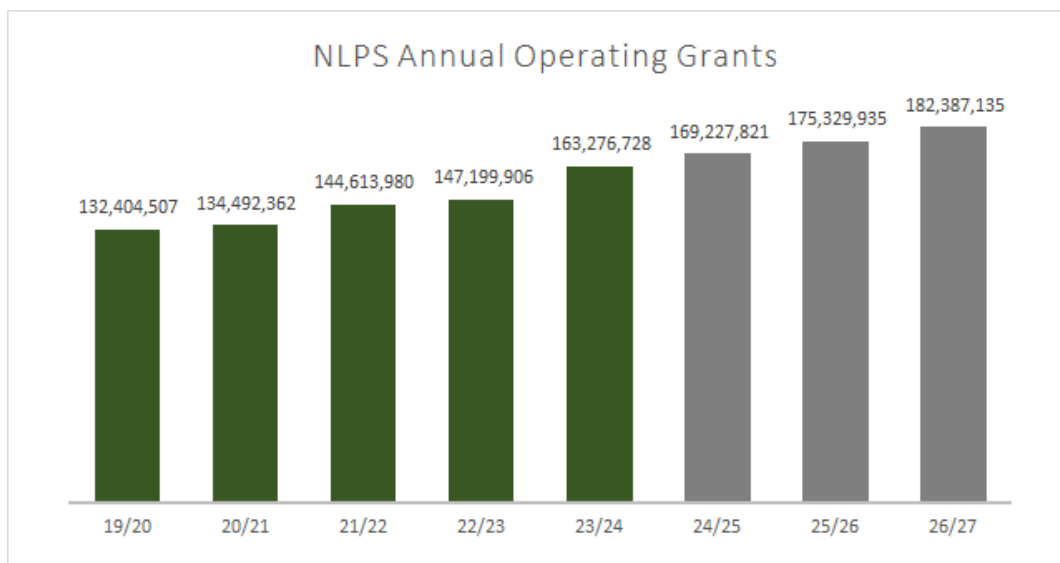


The district also uses a software solution called Baragar Systems which uses our student enrolment data collected each September in conjunction with demographic trends, school migration trends, birth rates, student participation, and a number of other minor factors to produce the districts annual enrolment 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 30th 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:

<u>2024/25 Annual Budget Operating Grant vs. the 2023/24 Amended Budget Operating Grant</u>								
	Funded FTE			2024/25 RATES	2023/24 Rates	Funding		
	Estimated 24/25 Annual Budget	2023/24 Amended Budget	Change			Estimated 24/25 Annual Budget	2023/24 Amended Budget	Change
September Enrolment								
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)
Total September Enrolment	15,298.175	15,036.563	261.612			135,892,437	129,169,253	6,723,184
Unique Student Supplements								
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
Total Unique Student Supplements	-	-	-			24,866,590	24,461,955	404,635
Other Funding Categories								
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
Total Other Funding Supplements	127,000	156,021	(29,021)			9,849,895	9,645,520	204,375
Total September Enrolment	15,298.175	15,036.563	261.612			135,892,437	129,169,253	6,723,184
Total Unique Student Supplements			-			24,866,590	24,461,955	404,635
Total Other Funding Categories	127,000	156,021	29,021			9,849,895	9,645,520	204,375
Less LEA Grant Recovery						(1,381,101)	(1,381,101)	-
Grand Total - FTE and Revenue	15,425.175	15,192.584	232.591			169,227,821	161,895,627	7,332,194

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	
Ministry of Ed. and Child Care Operating Grant	170,608,922	163,276,728	7,332,194	1
Less Local Education Agreement - Federal Funding	(1,381,101)	(1,381,101)	-	
Total	169,227,821	161,895,627	7,332,194	
Other Ministry of Ed. and Child Care Grants				
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
Total	1,594,032	3,483,450	(1,889,418)	
Other Provincial Grants				
Skilled Trades BC Grants	220,000	220,000	-	
Child Care	128,500	108,000	20,500	5
MCFD Program	40,416	40,416	-	
Total	388,916	368,416	20,500	
Other Revenue				
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
Total	9,980,101	9,925,101	55,000	
Revenue prior to Surplus Appropriation/Transfers	181,190,870	175,672,594	5,518,275	
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
Total Operating Revenue	181,260,870	175,982,473	5,278,397	

Operating Fund Summary - Revenue Changes		
Opening is the 2023-24 Amended Annual Budgeted Revenue amount of		177,982,473
Changes in Revenue for the 2024-25 Annual Base Budget include:	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
Removal of Restricted/Unrestricted Surplus		(4,309,879)
Remove Transfer of Unrestricted Surplus to Local Capital		2,000,000
Addition of Restricted Surplus for the Harewood Turf Field annual expense (2 of 10 year contractual term)	13,14	70,000
Addition of Appropriated Surplus for Rutherford re-opening expenses (School Equipment)		600,000
Transferred Surplus from Operating to Local Capital Fund		(600,000)
Total Operating Revenue Adjustments		3,278,397
2024-24 Operating Revenue - Preliminary Annual Budget		181,260,870

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	
Opening is the 2023-24 Amended Annual Budgeted Expense amount of	177,982,473
<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
Total Operating Expense Adjustments	3,278,397
2024-25 Total Operating Expense - Preliminary Annual Budget	181,260,870

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.

Staffing Category	Op. Fund	SP Funds	Total FTE
Administrative Officers			
Removal of Elementary VP's per enrolment	(2.0000)		(2.000)
Addition of 1 VP to support Rutherford Elementary's re-opening <i>Learning Services 24/25 Op Plan</i>	1.0000		1.000
From Other Prof. - Converted 2.0 into 1 District Principal and 1 District VP	2.1000	(0.100)	2.000
Totals	1.1000	(0.100)	1.000
Teachers			
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)
Totals	10.8440	(1.300)	9.544
Education Assistants			
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 <i>Learning Services 24/25 Op Plan</i>	0.8770		0.877
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)	-		-
Totals	(5.0710)	(1.639)	(6.710)
Support Staff			
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)
Totals	3.0710	(2.289)	0.782
Other Professionals			
School Age Child Care Space Expansion Pilot - Business Manager added <i>Learning Services 24/25 Op Plan</i>		1.000	1.000
Converted 2 Director positions (Excluded) to Administrator positions (P/VP)	(2.0000)		(2.000)
Totals	(2.0000)	1.0000	(1.000)
Total All Categories	7.9440	(4.329)	3.616

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)			
<i>NEW - Indigenous Ed Council</i>								88,173
Deferred Revenue	337,364	337,364	457,473	457,473	415,439	415,439	131,664	TBD
Total Revenue	3,832,364	3,832,364	4,321,458	4,321,458	4,345,154	4,332,634	4,538,334	4,725,573
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
Total Expense	3,832,364	3,374,891	4,321,458	3,906,019	4,345,154	4,200,970	4,538,334	4,725,573
Year End Surplus	-	457,473	-	415,439	-	131,664	-	-

*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
Revenues - Operating			
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
Total Revenues (before LC Transfer and Surplus Allocation)	181,190,870	5,518,276	175,672,594
Expenses - Operating			
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
Total Expenses	181,260,870	3,278,397	177,982,473
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)
Budgeted Surplus (Deficit)	-	-	-

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%
Total Operating Expense	181,260,870	177,982,473	3,278,397	1.84%

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.

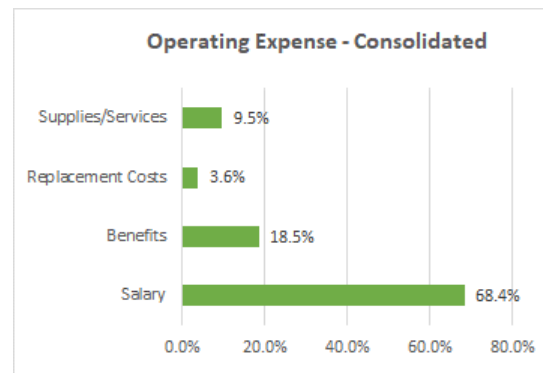
For presentation to the Ministry of Education and Child Care, any transfer of Operating Revenue to Local Capital and an Appropriation of Restricted Surplus must be identified separately from general Revenue. For summary purposes, the chart below presents the Revenue and Expenses, as they will be shown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

Operating Fund Financial Summary	24/25 Annual Budget	23/24 Amended Budget	% Change
Operating Revenue	181,190,870	175,672,594	3.14%
Operating Expense	181,260,870	177,982,473	1.84%
Net Revenue (Expense)	(70,000)	(2,309,879)	
<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>	
Budgeted Surplus (Deficit), for the year	-	-	-

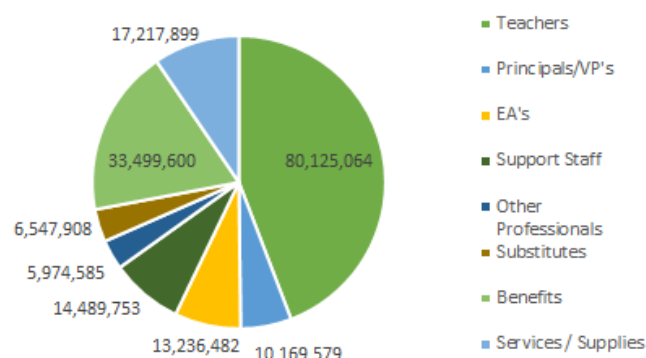
Summary of Operating Revenue by Source	\$	%
Ministry of Education Grant	170,821,853	94.28%
Other Provincial	388,916	0.21%
International Student Tuition	5,629,500	3.11%
Other Revenue	2,680,601	1.48%
Rentals & Leases	670,000	0.37%
Investment Income	1,000,000	0.55%
Total Operating Revenue	181,190,870	100.00%

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%
Total Expenses	181,260,870	100%



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	-	-	-
Total	16,663,062	21,041,417	25,373,690	24,140,114

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
Total	110.98	10,855,302	52.31	2,570,052	28.61	384,855	9.40	790,599	612,961	3,917,601	5,008,736	201.299	24,140,114

*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
Total FTE	1,440.533	205.628	1,646.160	7.944	(4.329)	3.616	1448.477	201.299	1649.776

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.

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

**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.*

2024/25 Budget Bylaw	
<i>The Bylaw amount is the District's Budgeted EXPENSES 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
Total Bylaw	218,450,984