



# Nanaimo Ladysmith Public Schools

## Budget 101

February 2026

# Why do school districts need a budget?

School districts put together a budget each year to pay for:

- Staff salaries and benefits (Teachers, tradespeople, education assistants, administration, secretaries.)
- Utilities (heat, electricity, internet, phones).
- Supplies (books, computers, learning materials, paper, toilet paper, maintenance etc.)
- Insurance, fees.
- Maintaining buildings, landscaping, signage etc.

**All school districts in BC are required by the province to pass an annual budget by June each year and it must be a balanced budget.**

# How are public schools funded?

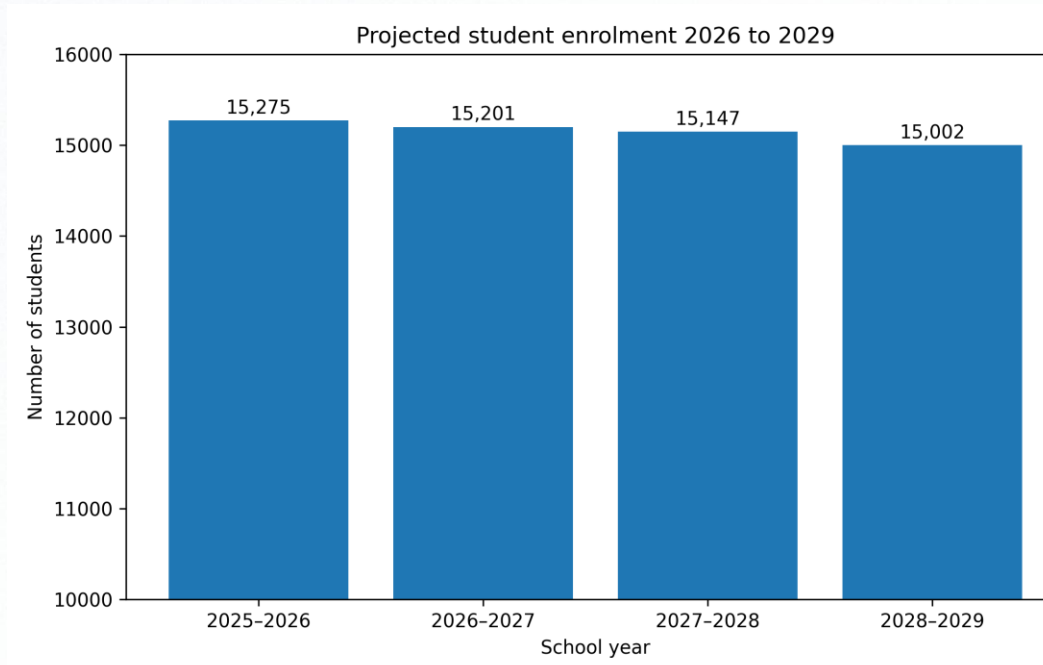
## Operating Grant

- The main source of funding for school districts is an annual Operating Grant.
- Every public school district in BC receives a general operating grant from the Ministry of Education to pay for its operations. (Salaries, supplies, services etc.)
- The amount of the grant is mainly based on each district's student enrolment as well as other factors such as geographic need. Adjustments are made each year based on estimates of whether enrolment will increase, decrease, or stay the same.

## Other grants and funding:

- In addition to the Operating Grant, school districts also might receive funding such as:
  - International student tuition fees
  - Facility rental revenue
  - Resources to support students with diverse learning needs
- School districts also receive Special Purpose Funding. These fund can only be used for specific programs, functions, or activities such as:
  - Annual Facility Grant
  - Classroom Enhancement Fund
  - French programs
  - Community Link

# 2026- 2027 K-12 projected enrolment



- After increasing each year between 2020 and 2025, student enrolment in Nanaimo Ladysmith Public Schools is expected to remain relatively flat or moderately decline in the coming years.
- While families continue to move to Nanaimo, our region is also seeing many families move away to more affordable regions, such as Alberta.

# How is spending prioritized?

The Board of Education's role is to make sure that the annual budget supports the goals of the Strategic Plan. For 2026-2027, the district has put in place key actions to support meeting the goals of the Strategic Plan.

The key actions include:

## **Student Success**

- Inservice and implement Literacy and Numeracy Frameworks
- Strengthen and align assessment and data practices (formative and summative)

## **Student and Employee Wellness**

- Create and implement Student Wellness Framework
- Create and implement an Employee Wellness Framework

## **Truth and Reconciliation**

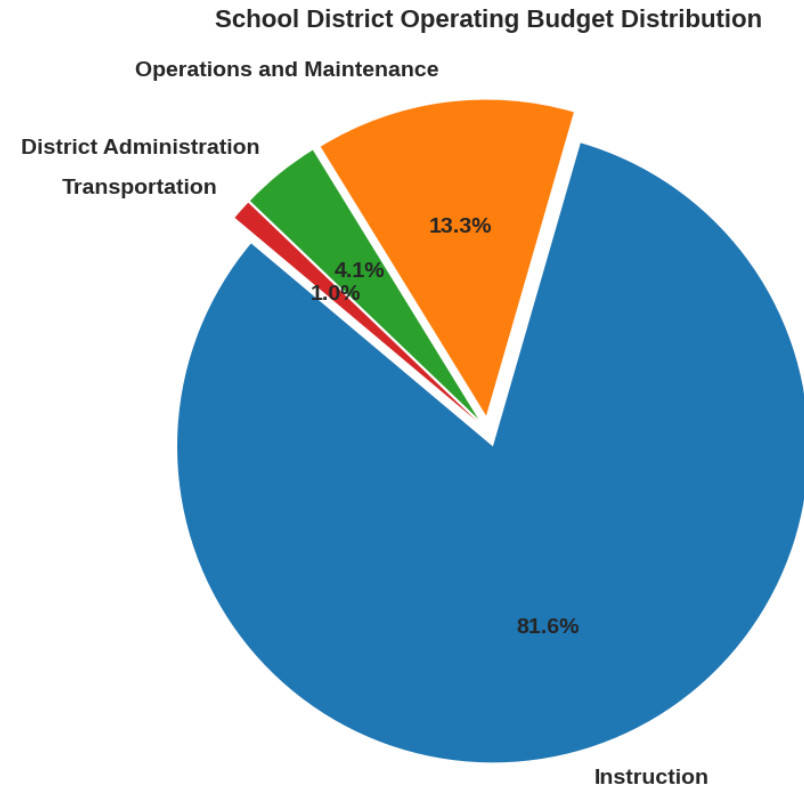
- Deepen Nation and Indigenous relationships with district/schools
- Build a culturally responsive mindset with the goal of cultural safety throughout the district through a system wide professional learning approach.

# Who decides how funding is spent?

- District staff ask for feedback from staff, caregivers and students about funding priorities each year.
- Financial planning is also guided by the district's 2024-2028 Strategic Plan, the 2025-2026 Framework for Enhancing Student Learning (FESL) report and applicable Board and provincial policies (School Act).
- With the feedback and guides, district staff develop an annual budget based on revenue (funding grants) and spending (by schools and departments.)
- This information is used to create a draft budget for the year.
- The Board of Education reviews the feedback and the draft budget and votes on whether to accept the draft budget as the budget for the year or whether to ask staff to make changes to the budget.



# In 2024-2025 this is how funding for operations was spent in Nanaimo Ladysmith Public Schools



*Overall, more than 80 per cent of the school district's operating budget goes to teaching/instruction, with about 13 per cent for operations and maintenance, four per cent for district administration and one per cent for transportation.*



# What happens if enrolment decreases significantly more than projected?

- Unlike cities, school districts can't raise taxes on homeowners to increase their revenue if costs go up, they have to adjust their spending.
- Staffing and benefits costs for all district employees (teachers, support staff, tradespeople, administration) are the largest expenses for the school district at more than 90 per cent. Salaries and benefits are negotiated at the provincial level for unionized staff (Teachers and CUPE members) and the district cannot make changes to these amounts or agreements.
- Services and utilities, supplies and other items make up the remaining 10 per cent.
- When operating grant revenue decreases, the school district does not have many areas where it can easily reduce costs by a significant amount.

# When is this year's school district budget drafted?

## February 2026

- Community Engagement process for coming year's budget takes place.
- Stakeholder budget discussions.
- Amended Annual Budget approved, which is the basis for the next year's Annual Budget.
- Revenue/Expense analysis for coming year begins .

## March 2026

- Community Engagement results reviewed.
- Ministry funding confirmed.
- Preliminary Budget compiled.

## April 2026

- Preliminary Annual Budget Overview presented to the Board and Stakeholders.
- Stakeholder discussions continue, budget changes incorporated if applicable.
- Proposed Annual Budget completed.

## May 2026

- Proposed Annual Budget presented to the Board and stakeholders.
- Stakeholder discussions continue, budget changes incorporated, if applicable.
- Proposed Annual Budget approved by the Board

# How can I share my feedback on the 2026-2027 school district budget?



**Take the survey!**

Visit [sd68.bc.ca/annual-budget-consultation](https://sd68.bc.ca/annual-budget-consultation)

# Questions?

**Email:**

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