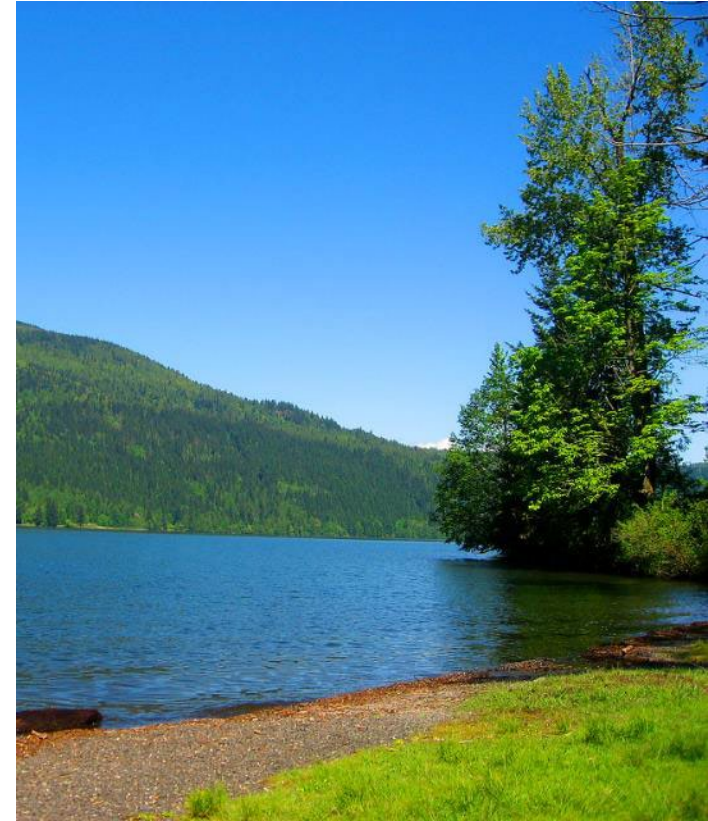
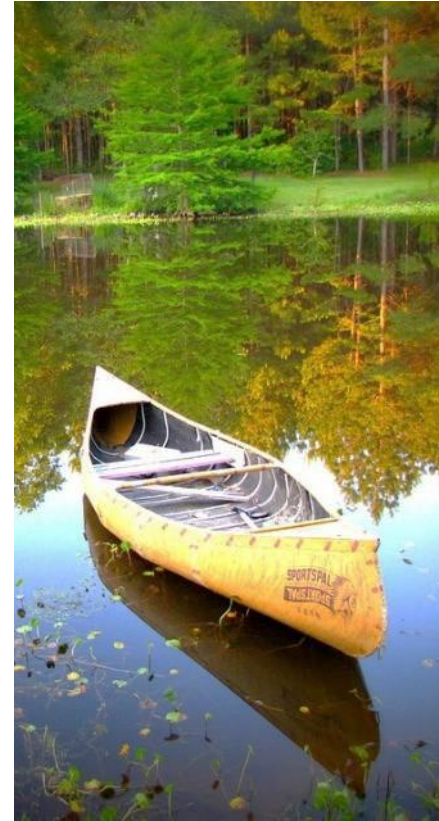




**Chilliwack
School District**

Board Learning Session: 2023-2024 Budget

April 11, 2023





We are privileged to work,
learn and play on the
Stó:lō unceded traditional
territory of Pilalt,
Ts'elxweyeqw and
Sema:th.

Cultus Lake Elementary Students: Outdoor Learning Program





Agenda



01 Guiding Principles

02 Timeline

03 Context

04 Assumptions

**05 Budget & Alignment with
the Strategic Plan**

06 Other Funds

1. Guiding Principles

Policy 610 Financial Planning and Reporting

Establish a plan that allocates resources to:

- Core operational needs
- Supports Strategic Plans and
- Supports long-range plans of the district

Consult with and get input on strategic objectives and resource priorities from:

- Students
- Parents/guardians/caregivers
- Staff
- First Nations and Metis Nation BC
- Community members and organizations





What did the Budget Advisory Committee suggest that we needed to do?

- Education around how the budget is put together
- Share information on assumptions
- Use infographics on enrolment trends and budget risks around growth
- Use concrete examples in the presentation
- Describe Special Purpose Funds



2. Timeline

Plans for Public Consultation into Budget Process

Preliminary Budget 2023/24	To Budget Committee	To Board of Education	Ministry Deadline
GOVERNMENT FUNDING ANNOUNCEMENT – MID-MARCH			
Preliminary Budget Assumptions – All Leaders’ Meeting April 6			
Board Learning Session – Strategic Operations 23/24 Preliminary Budget Assumptions		April 11	
Preliminary Budget Assumptions	April 13	April 18	
PUBLIC BUDGET PRESENTATION – April 18 (during public Board meeting)			
Preliminary Budget Review	May 4		
Preliminary Budget Approval – 1 st Reading		May 9	
Preliminary Budget Approval – 2 nd & 3 rd Reading		June 13	
Annual Budget due to MoEd			June 30



Amended

Current Year



Sept 30
Student Count



Oct-Jan

Budgets are reviewed & amended to reflect the Sep 30th student count, current staffing, and any events that impact the budget.



Jan - Feb

Amended Budget discussed with Budget Advisory Committee, and to the Board of Education for 3 readings.



Amended Budget and Bylaw due to MoECC by **Feb 28**



Oct

Nov

Dec

Jan

Feb

Mar

Apr

We are here



May

June

Jul

Nov - Feb

Preliminary budget planning begins for the next school year including input from staff and the Board. Budget Advisory Committee advises on Public Budget Presentation.



Mar - Apr

Budget Assumptions to Budget Advisory Committee, the Board, staff and public for review and input on significant budget contractions and/or expansions.



May - Jun

Preliminary Budget to the Board of Education for 3 readings.



Preliminary Budget due to MoECC by **Jun 30**



Preliminary

Next Year



MoECC Next Year Funding Announcement

3. Context



Revenue is mostly from the Province

■ Provincial ■ Tuition ■ First Nations ■ Other Revenue

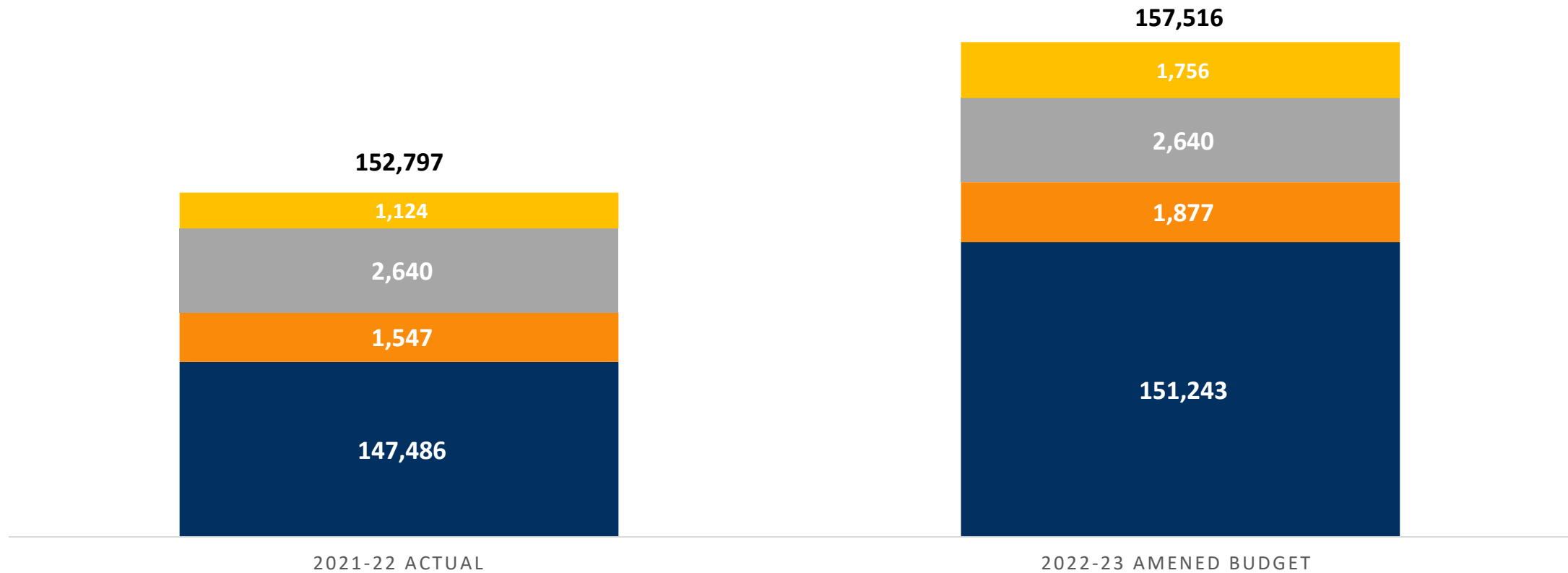


Chart is in thousands \$'000



Comparison of Key Spending Categories, across similar sized districts by FTE

District	Enrolment FTE	Instruction	District Admin.	Operations and Maintenance	Transportation
Delta	15,780	85.5%	3.1%	10.8%	0.6%
Maple Ridge-Pitt Meadows	15,924	86.2%	3.6%	9.9%	0.3%
North Vancouver	15,797	85.2%	3.7%	10.8%	0.3%
Abbotsford	19,638	85.0%	3.3%	9.6%	2.0%
Chilliwack	14,757	84.4%	3.3%	9.7%	2.6%
Sooke	12,630	84.3%	4.5%	8.8%	2.4%
Nanaimo-Ladysmith	14,915	83.2%	4.0%	11.4%	1.3%
Kamloops-Thompson	15,600	80.7%	3.3%	12.9%	3.1%
Prince George	13,160	78.8%	4.8%	13.6%	2.8%



Spending by Function actual 2021-22 totaled \$150.9 million

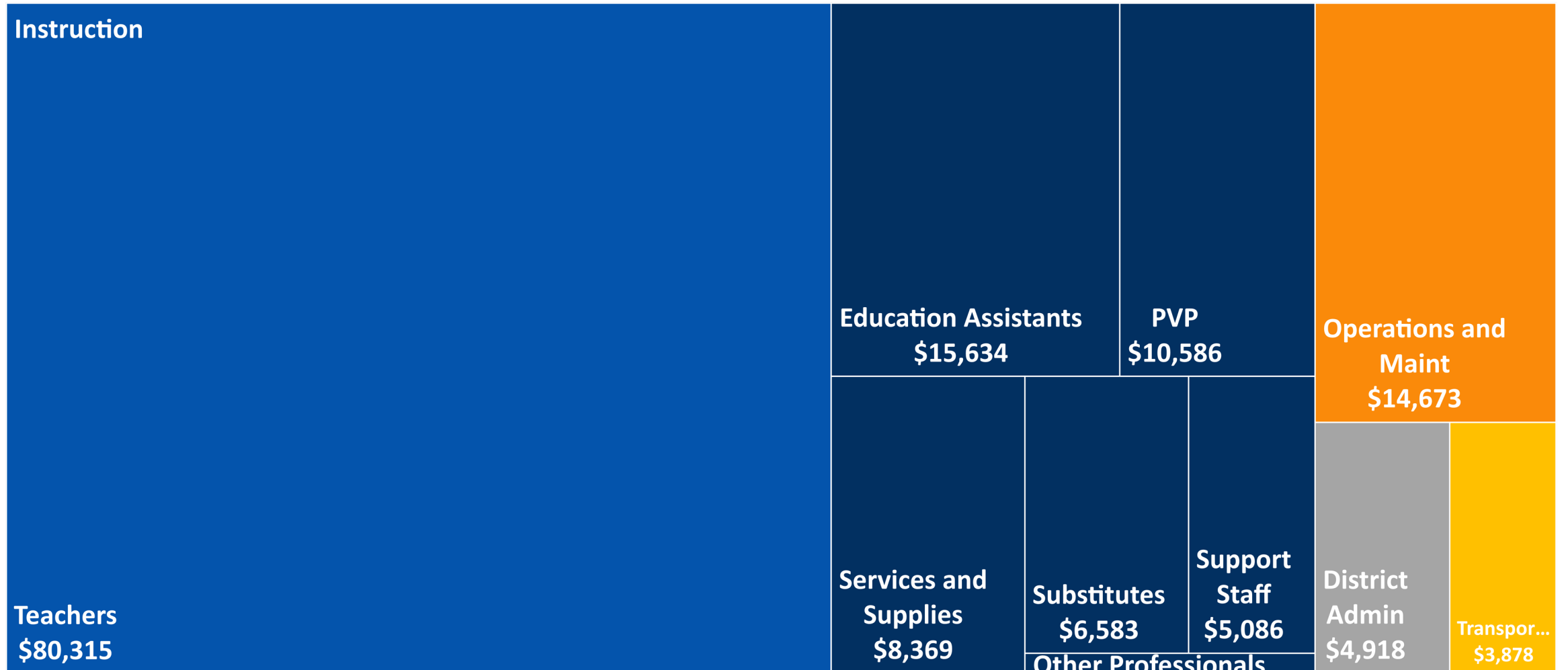
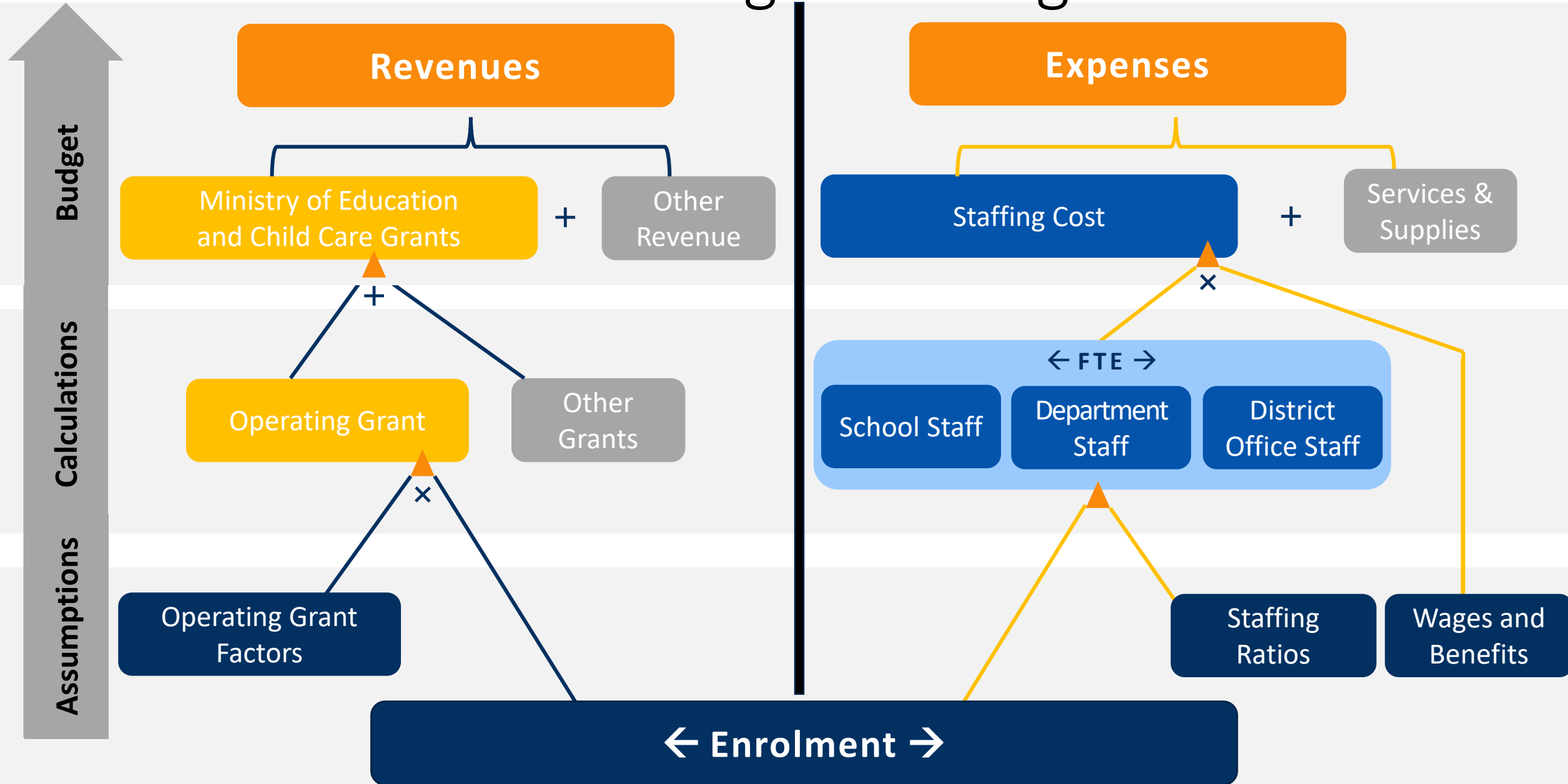


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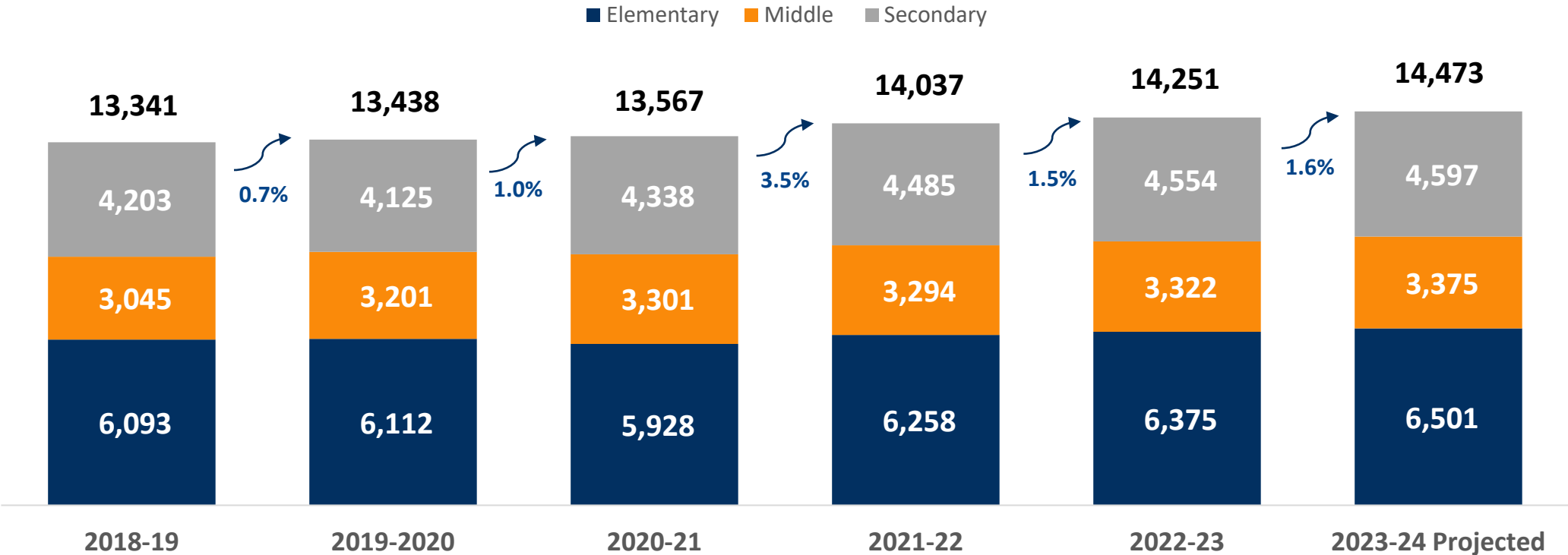
4. Assumptions

How is the Budget Put Together?



Enrolment, Headcount

Enrolment Trends and Projection (Headcount excl. Flex. CLC, and WEX), 2018-19 to 2023-24



Staffing Ratios

Teachers

- School Act sets class size limits in section 76
- Local bargaining language from 2001 was restored under supreme court ruling and provides guidance for certain teacher staffing ratios (through Special Purpose Fund)
- Ratios and staffing levels set locally by districts

Support Staff (custodial, operations, education assistants, clerical, bus drivers etc.)

- Ratios and staffing levels set locally by districts

Administrators (Principals, Vice Principals, Executive, Management)

- Ratios and staffing levels set locally by districts



Wages and Benefits, before COLA

Teachers and Support staff wages are prescribed under Collective bargaining agreements, which happened after the preliminary 2022-23 budget... so the Ministry factor adjustment is all in 2023-24. These increases are mostly funded.

	Teachers	Support
Cumulative 2-year adjustment	~ 9.5%	~ 9.5%
2022-23 increase	~ 3.7%	~ 3.8%
Percentage	3.24%	3.24%
Added to hourly rate		\$0.25
Added to annual	\$427	
CUPE locally agree labor market adj		\$300,000
2023-24 increase	5.5%	5.5%
Percentage, before COLA	5.5%	5.5%
CUPE locally agreed labor market adj.		\$300,000



Wages and Benefits, before COLA

Exempt staff wages are determined by agreement with BCPSEA.

- for the most part, the same percentages as the collectively bargained increases,
- funded in by the Province 2022-23,
- Still waiting to hear if these are funded by the Province for 2023-24.

Benefit increases vary by employee group and increased by \$600,000 more than the increase in funded wage and benefit increase of 9.4%

Cost Of Living Adjustment (COLA) a COLA of 1.25% was announced for CTA and CUPE in March 2023. We anticipate that additional revenue from the Ministry would cover the cost for staff in these bargaining groups, with the remaining cost to the district for exempt staff of \$200,000.



Ministry Operating Grant Factors, per pupil, before COLA

Supplement	2023-24 Rate	2022-23 Rate	Increase
Basic Allocation	\$8,625	\$7,885	9.4%
Special Education – Level 1	\$49,070	\$44,850	9.4%
Special Education – Level 2	\$23,280	\$21,280	9.4%
Special Education – Level 3	\$11,760	\$10,750	9.4%
English Language Learners	\$1,735	\$1,585	9.4%
Indigenous Ed.	\$1,710	\$1,565	9.3%



5. Building the Budget

Key Assumptions:

1. Revenue:

- Enrolment increase of 222 FTE
- 9.4% cumulative two-year increase in Provincial funding rates to fund bargained salary obligations

2. Expenses

- 9.5% Cumulative collective bargaining increases
- Benefit costs increase – CPP, EI, Extended Health, Pensions
- Inflation in services and supplies is minimal
- Staffing levels at same service level
- There are few targeted budget changes

Pressures:

Unfunded Cost Increases

- Inflation pressure on services and supplies
- Increasing employee benefit costs
- Contribution to capital projects, capital works and vehicles purchases
- Operations of new schools
- Salary obligation increases that are not funded by Provincial revenue increases

- Budget and Financial Risks



Budget and Financial Risks



STAFFING

- Composition and Experience
- Vacancy Factors
- Collective Agreements
- Sick Leaves and Absences



EXTERNAL

- Health Issues
- Unplanned Expenses
- Inclement Weather
- Inflation and Interest Rates



GOVERNMENT

- Regulatory Decisions
- Funding



DISTRICT

- Enrolment
- Capital Needs
- Budget Estimates and Forecasts





Alignment With the Strategic Plan

2021-2025





Educated Citizen

Here's who is at our core





Strategic Goals

Here's what we
are focusing on
2022-2023





Dimensions of Practice

Here's how we plan to meet these goals
2022-2023



Human and Social Development – Supports in the Budget



Initiative:

- *Competency-based IEP implementation*
- *October 6th: District wide PD to focus on “Truth and Reconciliation”*

High Quality Instruction

- Inclusive practices in the classroom and effective implementation of competency-based IEP (CBIEP)
- Culturally responsive practices in and outside the classroom including the Indigenizing of curriculum

Collective Responsibility

- Developing staff competency in inclusive and culturally responsive practices
- October 6th district-wide all staff professional development day “Building Bridges for Truth and Reconciliation”

Data Driven Decision-Making

- Seeking and listening to student voice and empowering student leaders
- Soliciting input on personal learning goals and growth plans from staff

Targeted Interventions

- CBIEP implementation from K to 12 with training and support for classroom teachers, EAs and SBT members
- District Equity Scan process – continue the work of identifying equity gaps for Indigenous learners



Literacy – Supports in the Budget

Initiative:

- *Expansion of the Elementary Literacy Collaboration project*



High Quality Instruction

- Team of expert teachers at learning services assigned to schools as Elementary Literacy Collaboration project
- Training at district pro-d events, monthly leaders' meetings and school-based learning events

Collective Responsibility

- Elementary Literacy Collaboration team working directly with classroom teachers and school-based teams
- School implementation supported by district principals and assistant superintendents

Data Driven Decision-Making

- Review formative student achievement data every six weeks and review impact through 90-day cycle
- Review student achievement through classroom, district and provincial assessments

Targeted Interventions

- Inclusive practices – ensuring learning for all students
- Use student achievement data analysis to allocate support where it is needed



Numeracy – Supports in the Budget

Initiative:

- *Numeracy Support teachers working with elementary and middle schools*



High Quality Instruction

- Team of expert teachers at learning services working with elementary and middle school teachers
- Training at district pro-d events, monthly leaders' meetings and school-based learning events

Collective Responsibility

- Fundamental Skills Assessment (FSA) with Care initiative – embed FSA preparation activities into classroom instruction and assessment cycle
- Support small group instruction and collaborative problem solving in numeracy

Data Driven Decision-Making

- Review formative student achievement data every six weeks and review impact through the 90-day cycle process
- Review student achievement through classroom, district and provincial assessments

Targeted Interventions

- Inclusive practices – ensuring learning for all students
- Use student achievement data analysis to allocate support where it is needed



Transitions – Supports in the Budget



Initiative:

- *Indigenous Student Success: Increased support for the Mémiiyelhtel program; District and First Nations taskforce to improve Indigenous student achievement*
- *Middle and Secondary Inclusion teachers with expanded role and ongoing training*

High Quality Instruction

- Reviewing middle school pillars with a focus on transitions from elementary school and to secondary school
- Focus on graduation and successful transitions for indigenous students and all students

Collective Responsibility

- Middle and secondary school inclusion teachers focusing on students in grades 6 and 9 - working with identified students who are vulnerable during the grade 5 to 6 and 8 to 9 transitions
- School-based and district-based alternative education programming being used in a consistent way through the district resource team's (DRT) weekly meeting and the mainstream alternate program (MAP) guidelines

Data Driven Decision Making

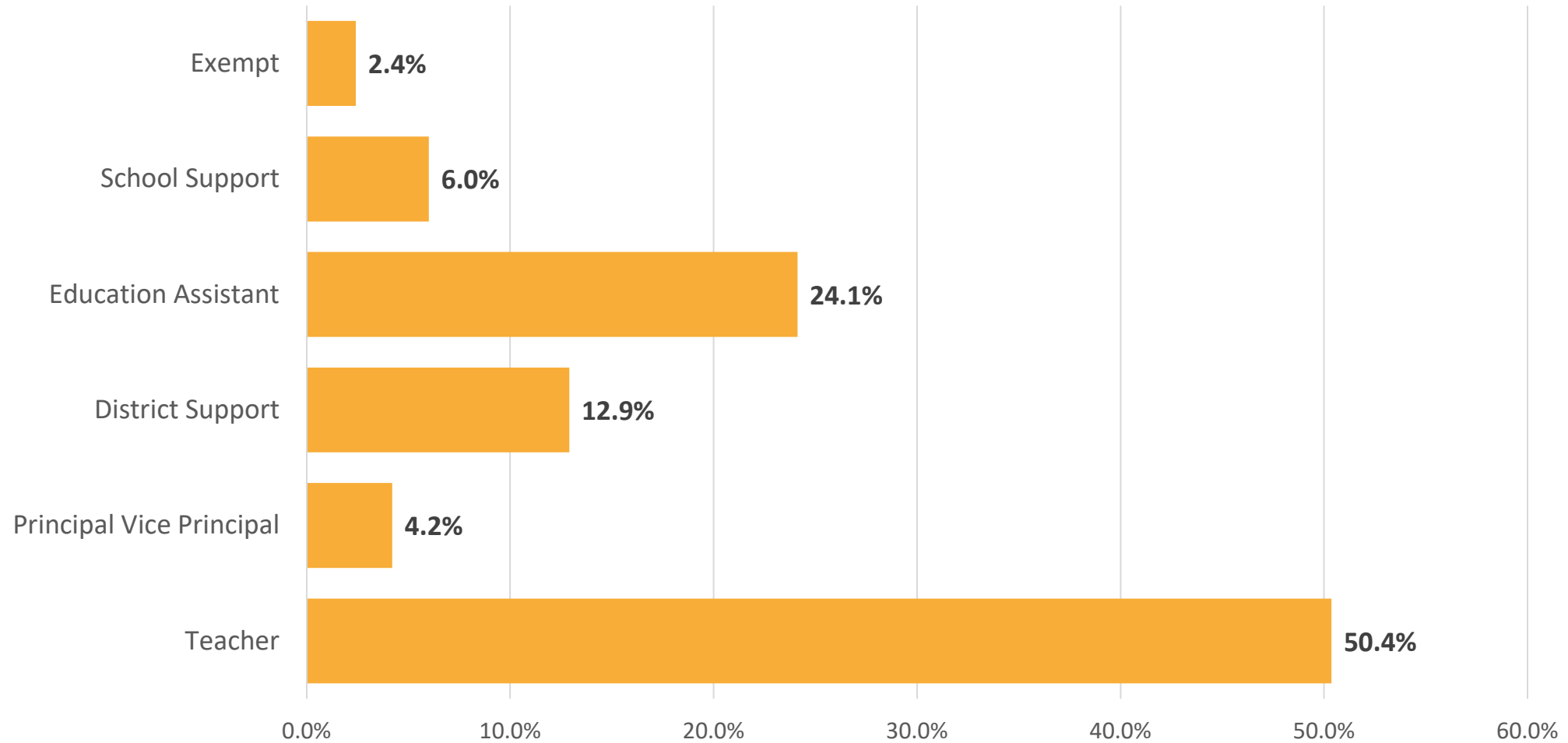
- Regular analysis of student achievement data from My Education BC and completion data from the Ministry of Education and Child Care

Targeted Interventions

- Utilizing grad coaches to improve achievement for Indigenous students
- Task force with local First Nation to explore next steps in identifying barriers and supports needed for Indigenous students



DRAFT Staff by Department projected, percentages



DRAFT Operating Budget

Summary 2023-24 Budget

(in Thousands '\$000)	Revenues	Expenses	Capital	Surplus (Deficit)
Amended 2022-23 Budget	\$ 157,500	\$ (162,700)	\$ (500)	\$ (5,700)
Changes				
2022-23 Wage/Collective Agreement, support only	5,900	(1,600)		4,300
Enrolment	2,900	(3,000)		(100)
2023-24 Wage/Collective Agreement	7,800	(7,000)		800
One Time Items	300			300
Staffing Changes		(1,200)		(1,200)
International Program	300			300
Benefits		(600)		(600)
Indigenous Ed.				
Substitutes				
Exempt salary increases at 2023-24 COLA of 1.25%		(200)		(200)
Services and Supplies		(300)		(300)
Other	280		(500)	(220)
DRAFT 2023-24 Budget	174,980	(176,600)	(1,000)	(2,620)

Indigenous Program Surplus Carry Forward
School Surpluses

(1,620)
Net income

800
700
(1,120)



DRAFT Accumulated Surplus

In Thousands ('\$000)	2021-22 Actual	2022-23 Projected	2023-24 Change		2023-24 Budgeted
Operating Fund			Surplus (Deficit)	Transfer	
Unrestricted	3,568	4,640	(1,620)	500	3,520
- Transfer from Internally Restricted				1,500	
- Transfer to capital				(1,000)	
Internally Restricted	2,183	2,183		(1,500)	683
Total Accumulated Surplus	5,751	6,823	(1,620)	(1,000)	4,203
Capital Fund					
Unrestricted	74	0	TBD	1,000	TBD
Restricted	5,028	0			
Invested in Tangible Assets	64,374	68,702			
Total Capital Fund Surplus	69,476	68,702			

Contingency Reserve = (Policy 611)



Accumulated Surplus Policy (Policy 611)

- “Surplus allocations will be **specifically identified and approved as part of the budget approval process.**”
- “(The) accumulated operating surplus will serve as a contingency reserve for the risks associated with unexpected increases in expenses and/or decreases in revenues related to major emergent operating issues, one-time costs and intermittent projects. The Board **will attempt to maintain a contingency reserve of 3.5 percent of annual operating expenses.**”

→ Need to build to target

→ Review rationale for target



6. OTHER FUNDS

Operating Budget	Capital Budget	Special Purpose Funds
		
<p>Student Supports Instruction Administration Maintenance Transportation</p>	<p>Buildings Land Improvements Equipment Site Purchases</p>	<p>Specific Time Frame (1-2 years) Specific Function-Examples: School Trust Fund Annual Facilities Grant Community Link</p>



Special Purpose Funding

Fund	2022-23 Budget	2023-24 Budget
Annual Facilities Grant	\$ 456,617	\$ 456,617
Learning Improvement Fund	518,027	638,668
School Trust & Scholarship Funds	3,025,000	3,025,000
Early Learning Funds	558,650	273,000
French Language (OLEP)	172,623	172,623
Community Link	728,611	759,820
Classroom Enhancement Funds	11,206,486	12,122,112
Mental Health Initiatives	51,000	-
Family Affordability/School Food Programs	1,526,471	1,769,556
Other	94,263	-
	\$ 18,337,748	\$ 19,217,396

Questions / Comments



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