

# Chilliwack School District (No. 33)

## Multi-Year

# Financial Plan

## 2023-2024 – 2025-2026

**Syos:ys lets'e th'ale, lets'emo:t**

*(One heart, one mind, working together  
for a common purpose)*

[www.sd33.bc.ca](http://www.sd33.bc.ca)



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## 1. Readers' Guide

The purpose of this multi-year financial plan (“the Plan”) is to provide information on how the District plans to allocate resources to support the District’s Strategic Plan including meeting operational needs and educational outcomes for students. The Plan is approved and operational for the initial year and incorporates long-term thinking to reflect the arc of the Strategic Plan and ensure sustainability.

The Plan will provide a profile of the District, describe the roles and responsibilities with regard to financial governance, outline the District strategic plan and how the financial plan delivers services and programs to students aligned with the Plan, and then outline the elements of the current year and long-range budgets. The financial information for the operating fund will outline the key assumptions in putting a budget together, provide the board approved budget, and then provide the budget projected for 2024-25 and 2025-26. Budgeted financial information for the special purpose and capital funds will also be included.



*Figure 1 McCammon Elementary Canoe Pull Event 2023*

## 2. District Overview

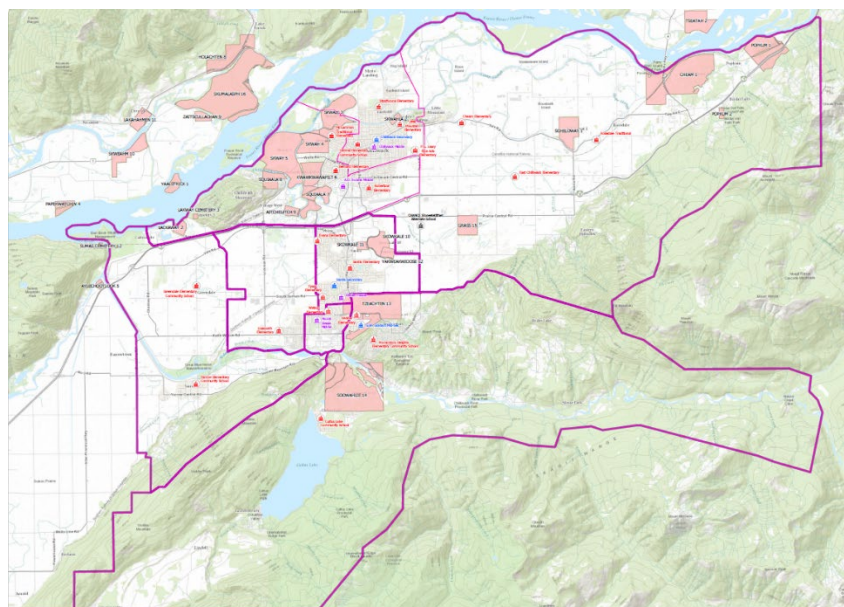
Chilliwack School District No.33 is located in the heart of the Stó:lo territory, People of the River. Surrounded by the Ts'elxweyeqw, Pilalt, and Sema:th communities, the Stó:lo refer to this as S'ólh Téméxw (our world). We honour and acknowledge our history, live in the present and look to the future to guide all teaching and learning.

As one of the fastest growing school districts in the province, the Chilliwack School District covers approximately 1,825 square kilometers including Chilliwack, Sardis, Vedder, and the surrounding areas of Yarrow, Cultus Lake, Rosedale and Greendale.

The District has twenty elementary schools (kindergarten to grade 5), five middle schools (grades 6 to 8), two elementary/middle (grades k – 8), and five secondary schools (grades 9-12). In addition, we offer multiple programs including alternate education, trades and careers, sports academies, summer learning, distributed learning, French immersion, and continuing education.

Our facilities are attended by more than 14,500 full and part-time students plus 1,098 Early Learning students (Pre-K) and are served by approximately 2,100 staff members.

T'selxweyeqw is situated in the lower Fraser River watershed. It is a place where the fresh waters meet and flow into the Fraser River. Stó:lo elders share that this is the place where dug-out cedar canoes were “going back upstream” out of the Fraser River. The name Chilliwack is derived from the Halq'eme'yem word T'selxweyeqw.



### 3. Board of Education

The Board of Education has, as its primary role, the governance of the school district and the commitment to student achievement. The Board fulfills this role, in part, through the development and implementation of a strategic plan that establishes a vision, mission and goals to direct resources and align the work of staff.

The Board also has a foundational responsibility to competently protect the interests, image and credibility of the school district, to ensure its financial viability and to act in accordance with all applicable laws, regulations and policies.

The Board’s authority is established within the School Act and its regulations. The rights, powers, duties, and liabilities of the Board rest only with the legally constituted Board, and not with committees of trustees or individual trustees.

The Board exercises its authority and responsibilities through the development of policy and the establishment of a balanced annual budget.

The District’s work is governed by seven elected Trustees whose current four-year term is 2022-2026. The board members and positions for 2023 are as follows:

Member	Position	Joined Board
Willow Reichelt	Chair	November 2018
Carin Bondar	Vice Chair	February 2021
Heather Maahs	Trustee	November 2008
Richard Procee	Trustee	October 2022
Margaret Reid	Trustee	October 2022
David Swankey	Trustee	November 2018
Teri Westerby	Trustee	October 2022



## 4. Strategic Priorities

The budget is a financial expression of the District Strategic plan and the initiatives undertaken to support that plan. The district governance structure and processes for making decisions therefore underlie the financial plan. The District's purpose, aspirations, and values are described below.

### Our Mission Statement

We ensure deep learning engages our heart, head and hands to develop competencies vital for the success of all learners.

### Our Vision

Syós:ys lets'e th'ále, lets'emó:t

(See EYE yees LETS - a – thala LETS - a - mot)

*One heart, one mind, working together for a common purpose.*

### Our Motto: "Partners in Learning"

Students, parents/guardians/caregivers, staff, First Nations, community members and organizations are important members of our education community and partners in learning with the Board of Education. Together we strive to create a culture of mutual respect that supports engagement and collaboration in order to achieve the shared goals outlined in our District Strategic Plan. Collectively, we aim to meet the present needs of our students and our community, while remaining flexible to anticipate and respond to future priorities.

### Core Values

We provide a learning and working environment where these core values are central to all that we do:

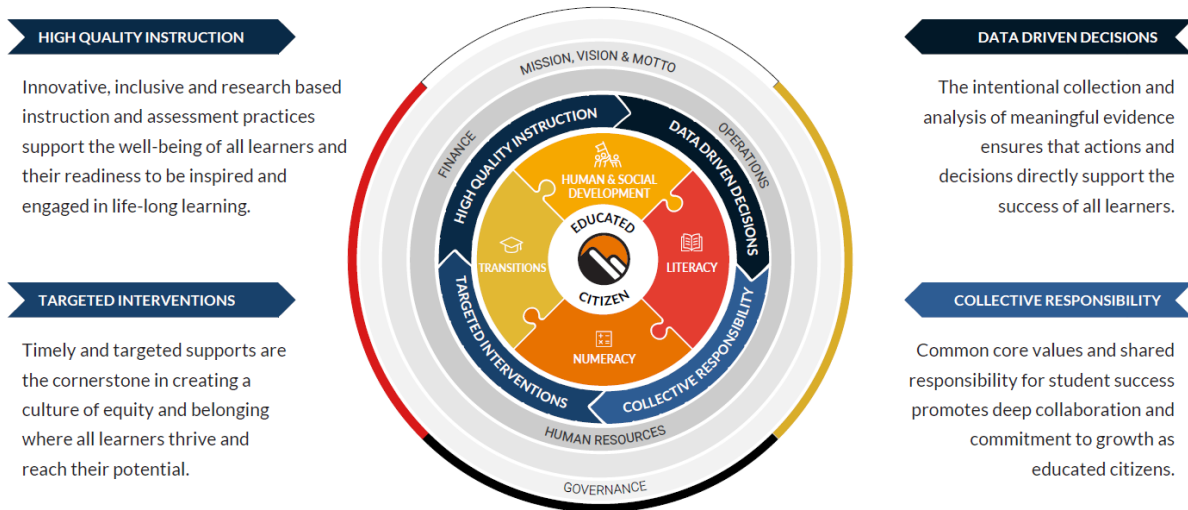
Equity ●●● Kindness ●●● Inclusion ●●● Collaboration ●●● Innovation

Planning to operationalize these foundational statements starts with our Strategic Plan. The Strategic Plan is further described on the following pages.

## Framework of the Strategic Plan

The framework is wrapped in First Peoples Principles of Learning (FPPL), using the colours of the cardinal directions of the medicine wheel: White, Yellow, Red and Black. Literacy, a foundational skill that develops over time resides in the east, where the sun rises. Moving around the circle to the south is Numeracy, another building block for young learners. The west is red, where the sun sets and students Transition to adulthood. Human and Social Development in the north, is where we develop understanding of ourselves as lifelong learners.

The layers of ‘Mission, Vision and Motto’ as well as Governance are positioned at the outer edges of the framework, representing the important role of keeping our organization moving in the same direction as outlined by our Vision: ~Syós:ys lets’e th’ále, lets’emót:t~ One heart, one mind, working together for a common purpose.~



## Aligning Financial Planning with Strategic Priorities

The District Strategic Plan and goals inform the budget. We view the budget as a moral document that reflects the core values and goals of the District. The priorities for developing an educated citizen are refined and adjusted on an ongoing basis and the resulting resource use is reflected in the District's spending plan or budget.

As we develop the budget we use the Strategic Plan framework as follows:

At the core is an educated citizen

We look to support all of the goals which are:

- Human and Social
- Literacy
- Numeracy
- Transitions

We meet these goals through the following dimensions of practice:

- Data Driven Decisions
- Collective Responsibility
- Targeted Interventions
- High Quality instruction

Through an ongoing process of evaluation and planning, we identify what is needed to achieve the goals (plan) and then we prioritize objectives and initiatives (set instructional priorities). This work spans across budget years, but we build in planning for changes as part of the budget process. The initiatives are the actions we are taking and programs we are implementing, and the budget implications are time, people and money that makes these actions happen. The budget process often provides a guide in prioritizing resources as we consider available resources and how current resources might be reallocated (pay for priorities).

Planning entails activities like research and evaluation of our current state and of current initiatives. Through this we identify unmet goals and the needs within the District and possible initiatives for addressing the need. We also plan and set priorities by engaging with stakeholders through leadership meetings, committee meetings, board liaison meetings, learning sessions and formal board meetings.



Some key initiatives for the 2023-24 and beyond are described below by goal area. These are the workstreams that will direct the work of existing staff and for which we may allocate additional resources. The details specify how the District’s budget and initiatives supported by the budget aligns with the goals of the District’s Strategic Plan.

<b>Board Strategic Learning Sessions 2023-2024</b>		
<b>Date</b>	<b>Topic</b>	<b>Strategic Plan – Dimension of Practice</b>
September 19	<ul style="list-style-type: none"> <li>• Updated Reporting Policy</li> <li>• Inclusive Competency IEP Update</li> </ul>	<i>High Quality Instruction Collective Responsibility</i>
October 17	<ul style="list-style-type: none"> <li>• Cultural Competency Safety and Humility Document</li> <li>• Summary of October 6 Pro D Day</li> <li>• Accessibility Act - SD33 Plan</li> </ul>	<i>Collective Responsibility Data Driven Decisions</i>
November 14	<ul style="list-style-type: none"> <li>• Literacy Framework</li> <li>• Numeracy Framework</li> </ul>	<i>High Quality Instruction Collective Responsibility</i>
December 12	<ul style="list-style-type: none"> <li>• Human Social Framework</li> <li>• SOGI Strategies</li> </ul>	<i>High Quality Instruction Collective Responsibility</i>
January 16	<ul style="list-style-type: none"> <li>• 23-24 Amended Annual Budget Overview</li> <li>• ELC Update</li> </ul>	<i>Collective Responsibility Targeted Interventions</i>
January 30	<ul style="list-style-type: none"> <li>• Transition Framework</li> </ul>	<i>Collective Responsibility Targeted Interventions</i>
February 20	<ul style="list-style-type: none"> <li>• Accessibility Act</li> </ul>	<i>Collective Responsibility</i>
March 5	<ul style="list-style-type: none"> <li>• Love Builds Brains</li> <li>• Indigenous Student Success</li> </ul>	<i>Collective Responsibility Targeted Interventions</i>
April 9	<ul style="list-style-type: none"> <li>• 24-25 Budget Assumptions</li> </ul>	<i>Collective Responsibility</i>
April 23	<ul style="list-style-type: none"> <li>• Capital Funding Planning</li> </ul>	<i>Collective Responsibility</i>
May 21	<ul style="list-style-type: none"> <li>• Early Learning</li> <li>• Adult Learning - Data Collection</li> </ul>	<i>High Quality Instruction Collective Responsibility Data Driven Decisions</i>
June 4	<ul style="list-style-type: none"> <li>• Looking Back, Looking Forward</li> </ul>	<i>Collective Responsibility</i>

## Guiding Principles for Developing the Budget

- Align with priorities identified under the Strategic Plan
- Balance the budget
- Develop with partner, public and board input through communication, consultation and feedback
- Comply with the *School Act*, collective agreements, other regulatory requirements, and board policies
- Ensure sustainability over multiple years
- Maintain an appropriate contingency balance
- Ensure we have a district support system that supports the leadership, student learning, and health and wellbeing of staff and students. Includes business operations, facilities, human resources and buses



Figure 2 Learning Commons at Stitó:s Elementary/Middle 2022

## Human and Social Development

### Initiatives:

- *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 6<sup>th</sup> 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

### Initiatives:

- *Expansion of the Elementary Literacy Collaboration project*
- *High Quality Instruction*

#### 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

### 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

### Initiatives:

- *Indigenous Student Success: Increased support for the Mémiyelhtel 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

## 5. Operating Fund: Budget Development Overview

### Budget Framework: Financial Structure and Policy

The financial structures established by the province, accounting bodies, and the District's financial policies provide guidance on the presentation and structure of the budget. We will briefly review these below.

#### 5.1 Basis of Budgeting and Accounting

The District's budget is prepared in accordance with the following Provincial legislation and regulation that establish government's framework for financial reporting:

- Section 23.1 of the Budget Transparency and Accountability Act
- Regulations 257/2010 and 198/2011 issued by the Province of BC Treasury Board

Budgets are prepared in accordance with PSAB and are on an accruals basis. For more information on the basis of accounting please see:

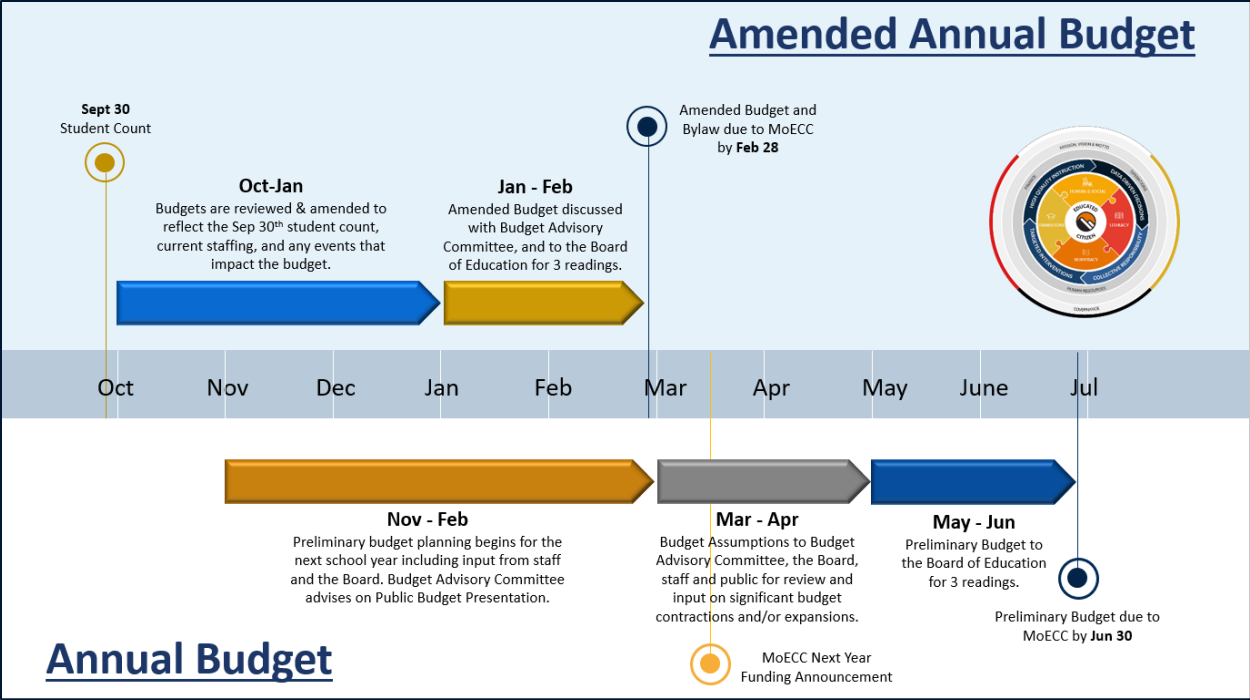
<https://www2.gov.bc.ca/gov/content/education-traiing/k-12/resource-management/school-district-financial-reporting>

#### 5.2 Budget timelines and requirements

School districts in British Columbia are required to submit a balanced school year budget starting on July 1 and ending on June 30 of the subsequent year, by June 30 each year, in accordance with section 113 of the *School Act*. The budget bylaw must be approved by the School District Board of Education.

An amended budget is due to the Ministry by February 28 of the budget year, and this amended budget bylaw must also be approved by the board. The amended budget reflects adjustments for the impact of actual enrolment on staffing costs and revenue. As well the budget is updated for the effect of any new or changed information such as settled labour negotiations or revised school grant calculations.




In essence, the District does continuous budgeting as the budget work is a year-round process. The most intensive preparation of the forthcoming year's budget happens between February and May. This is illustrated in the chart below.



The annual budget timeline is crafted to ensure the Board’s consultation requirements are met with the Budget Advisory Committee, the school community, and the statutory requirements. With a minimum of 5 meetings per year, the Budget Advisory Committee provides valuable input for the Board’s annual Public Presentation before the Annual Budget is finalized, reviewed and approved by the Board, and sent to the Ministry of Education and Child Care by June 30th. The Amended Annual Budget undergoes the same engagement process, with the committee and the Board of Education reviewing the data and ensuring submission by February 28th within the same fiscal year.

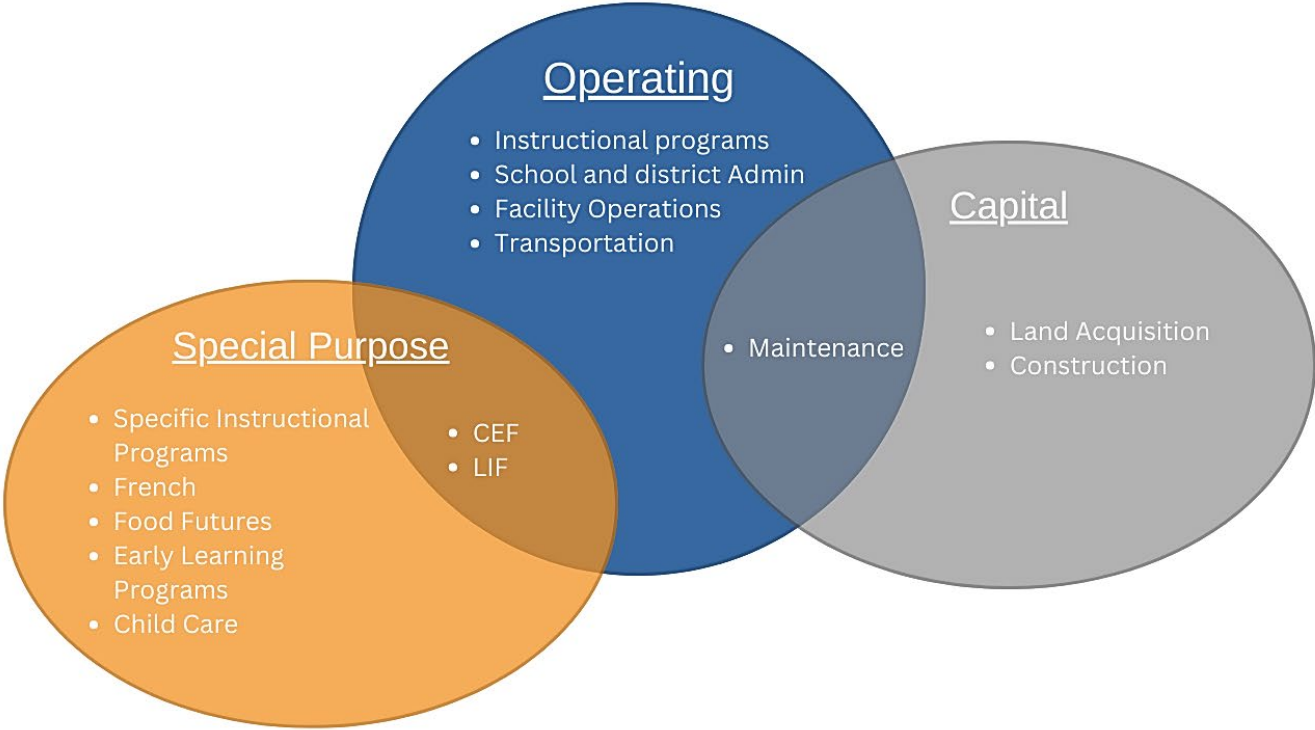
### 5.3 Fund Descriptions and Structures

As required by the Public Sector Accounting Standards Board (PSAB) and the Ministry of Education and Child Care, the School District reports revenue and expenses under three separate funds, namely:

Special Purpose Funds	Operating Budget	Capital Budget
		
<b>Expenditure</b>	<b>Expenditure</b>	<b>Expenditure</b>
<p style="text-align: center;">Specific Time Frame (1-2 years)</p> <p><i>Specific Function Examples:</i></p> <p style="text-align: center;">School Trust Fund Annual Facilities Grant Community Link</p>	<p style="text-align: center;">Student Supports Instruction Administration Maintenance Transportation</p>	<p style="text-align: center;">Buildings Land Improvements Equipment Site Purchases</p>
<b>Revenue Sources</b>	<b>Revenue Sources</b>	<b>Revenue Sources</b>
<p>Separate, identifiable funds designated for a specific use or program</p>	<p>Ministry grants and other operating revenues</p>	<p>Ministry capital grants, locally generated funds, and school site acquisition charges from local municipalities</p>

### 5.4 Departmental Fund Relationship

The daily work of the District and departments spans across the three different funds as described in the following graphic.





## 5.5 Budget Timeline - Engagement and Monitoring

The District prepares modified financial reports summarizing operating revenues and expenses on a quarterly basis, these are submitted to the province as Governmental Reporting Entity (GRE) Reports. The September, December and March quarterly reports provide a high-level summary of the budget and actuals to date, significant financial variances, changes from prior year and prior quarter, staffing changes, and any other information helpful in understanding the variances and differences. They are reviewed by the Budget Advisory Committee.

The District also prepares an Annual Audited Financial Statement and a Financial Statement Discussion and Analysis report (FSDA) as of June 30 each year. The FSDA describes the variances between the budget and actual financial results. These are presented to the Board at the September Board meeting and the Audit Working Committee meets with the auditor annually.

Timelines and engagement opportunities for Financial Planning and Reporting Activities as described in policy 610:

Month	Meeting	Description
September	Regular Board Meeting	Audited Financial Statements, Financial Statement Discussion and Analysis
November	Budget Advisory Committee	1 <sup>st</sup> Quarter Financial Report, Financial Statement Discussion and Analysis, Budget Timeline and Process
November	Regular Board Meeting	1 <sup>st</sup> Quarter Financial Report, Budget Timeline and Process Approval
January	Budget Advisory Committee	Amended Annual Budget Review
January	Regular Board Meeting	Amended Budget 1 <sup>st</sup> Reading
February	Budget Advisory Committee	2 <sup>nd</sup> Quarter Financial Report, Budget Timelines, Public Budget Presentation/Consultation Planning
February	Regular Board Meeting	Amended Budget 2 <sup>nd</sup> & 3 <sup>rd</sup> Reading and Adoption, 2 <sup>nd</sup> Quarter Financial Report
April	Budget Advisory Committee	Preliminary Budget Assumptions, Overview of Public Budget Presentation/Consultation
April	Regular Board Meeting	Public Budget Presentation & Consultation
May	Budget Advisory Committee	3 <sup>rd</sup> Quarter Financial Report, Preliminary Budget Review, 3-Year Plan Review
May	Regular Board Meeting	Preliminary Budget 1 <sup>st</sup> Reading, 3 <sup>rd</sup> Quarter Financial Report, 3-Year Plan Review
June	Regular Board Meeting	Preliminary Budget 2 <sup>nd</sup> & 3 <sup>rd</sup> Reading and Adoption, 3 <sup>rd</sup> Quarter Financial Report, 3-Year Plan

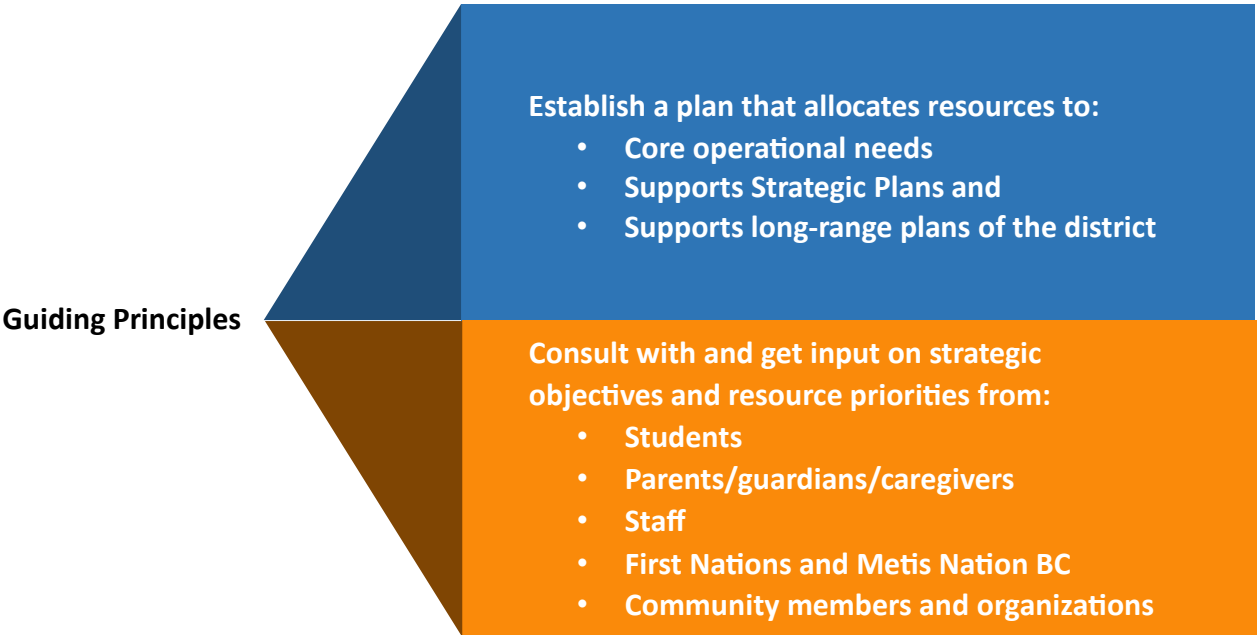
5.6 Financial Policies

**610 – Financial Planning**

This policy provides the guiding principles for financial planning in the District. The Board acknowledges its fiduciary duty while supporting the priorities and strategies of the Strategic Plan.

The guiding principals underlying the financial plan are as follows:

- The Board will establish a financial plan that allocates resources and reserves to the core operational needs of the District, and to support strategic and long-range plans of the District.
- In developing its financial plan, the Board will establish a consultation process to receive input from students, students/ parents/ caregivers, staff, First Nations and Metis nation BC, community members and organizations on the strategic objectives and resource priorities.
- Throughout the fiscal year, management will provide regular reporting which will compare actual and forecasted expenditures to the financial plan.
- The Board will amend the budget plan as conditions change and will formally approve an annual financial plan by June 30 and amended financial plan by February 28.
- The Board will review the financial planning process on an annual basis



### 611 – Accumulated Operating Surplus Policy

This policy describes the District’s procedures regarding the accumulation, spending, and reporting of operating surplus funds. The policy describes the legislative requirement to balance a budget and not incur a deficit, the procedure for consultation and engagement, and the categories of operating surplus. Operating surplus comprises the following categories:

- (a) Internally Restricted – restriction is identified by the Board; the board has specified that, “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.**”
- (b) Restricted - for future capital cost-sharing
- (c) Local Capital – limited for capital use and arising from proceeds from the disposition of capital assets or operating transfers earmarked for capital purchases
- (d) Special Purpose Funds – limited for use by designated special fund

### **Other financial policies:**

[620 – Signing Authorities](#)

[630 – Purchasing](#)

[650 – Acquisition and Disposal of Real Estate](#)

[660 – Consolidation or Closing of Schools](#)

[661 – Naming and Re-naming of Schools](#)

[662 – Child Care](#)

## 162 – Budget Advisory Committee

This policy describes the composition, purpose, and goals of the committee.

The Budget Advisory Committee is advisory in nature and reports directly to the Board through the chair of the committee.

The Budget Advisory Committee will consist of three (3) trustee representatives (*one to serve as Chair and one as Vice-Chair*) and one (1) representative from each of the following groups. Any trustee may attend committee meetings as an observer.

- Chilliwack Principals' and Vice Principals' Association (CPVPA);
- Chilliwack Teachers' Association (CTA);
- Canadian Union of Public Employees Local 411 (CUPE);
- District Parent Advisory Committee (DPAC);
- Indigenous community;
- Management group; and
- Up to two (2) community representatives.

It reviews and provides input on the budget, the amended budget, quarterly reports, and on plans for public consultation on the budget planning process. For the 2023-24 budget the process was as follows:

- February 2, 2023 – Budget Advisory Committee: review budget timelines and plans for public consultation into the Budget Planning Process
- April 3-18, 2023 – Communication: through social media, local newspaper ad and internal staff communication document (Connect 33), all staff, students, families, and community members were invited to learn about the 2023-2024 school District budget and to provide feedback before during and after the Public Budget Presentation April 18, 2023
- April 6, 2023 – Presented budget assumptions and alignment of budget with Strategic Plan at an All-Leaders District meeting
- April 11, 2023 – Board Learning Session – 2023-24 Budget Assumptions
- April 13, 2023 – met with Budget Advisory Committee to review budget assumptions, draft Operating budget, alignment of budget with Strategic Plan, and accumulated surplus
- April 18, 2023 – Public Budget Presentation during Public Board of Education Meeting
- May 4, 2023 – Reviewed Annual Budget template with Budget Advisory Committee
- May 9, 2023 – Reviewed Annual Budget template with Board of Education (approved first reading)
- June 13, 2023 - Reviewed Annual Budget template with Board of Education (approved second and third reading and adoption of the Annual Budget Bylaw 2023-2024)

**Following the Budget Advisory Committee recommendations on the engagement process for this year, the District did the following:**

- 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

### **163 – Audit Working Committee**

This policy creates a board committee comprising three trustees and up to two community members who select the auditor, liaise with the auditor, including attending a final audit presentation by the auditor to review the Audit Findings Report and Audited Financial Statements, and provide minutes of these meetings to the full board.

## 6. Summary of the 2023-24 Financial Plan

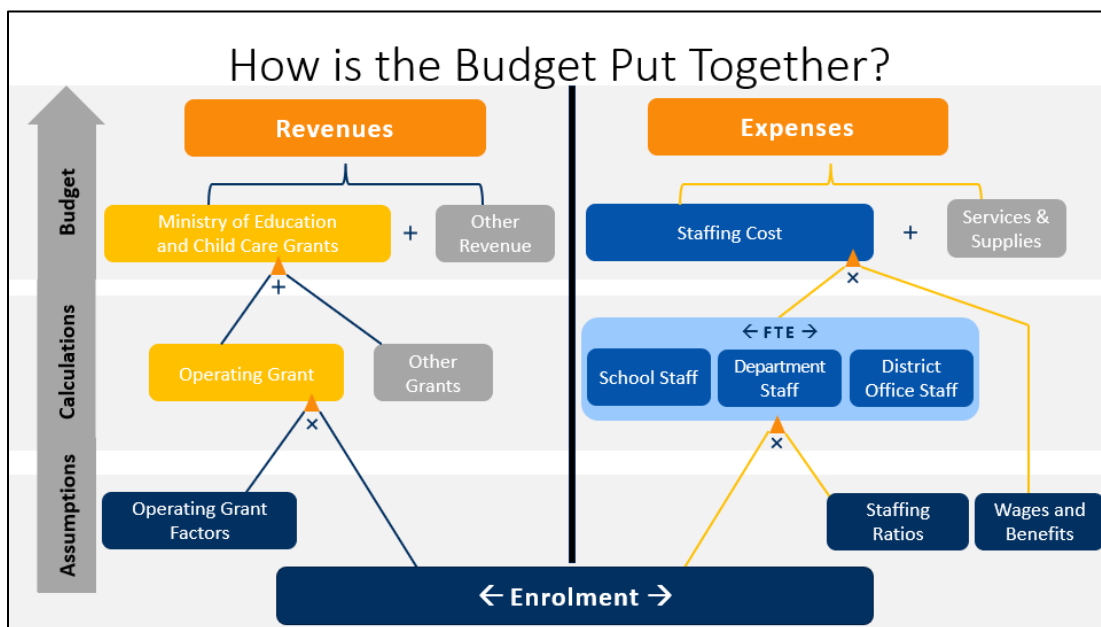
### 6.1 How we prepare the budget

The budget is built based on a set of assumptions and a series of calculations that are based on these assumptions. These are shown in the graphic below.

The assumptions are reflected by the dark blue boxes. The key assumption is student FTE enrolment as this underlies our revenue and costs. Our revenue is calculated based on FTE enrolment and the amount of the grant per pupil. Our costs are calculated by applying staffing ratios to figure out how much staffing we need to serve those students.

We calculate revenue expenditures by applying these assumptions as shown by the blue boxes. The operating grant factors applied to enrolment generate our operating revenue. Staffing ratios applied to enrolment generate the likely number of instructional and support staff. Finally, the cost of staffing is calculated by multiplying the wages and benefit costs for each of the staff categories by the number of staff in that category.

The above factors account for the majority of the budget. Operating grants are 95.3% of the operating revenues. Staffing costs are 90.5% of the District's expenditure budget. Other revenues are estimated based on analysis of prior year and known grants and expectations for items like interest, enrolment of international students, and facility rental. Other expenses are compiled from submissions from schools and departments.



## 6.2 Assumptions

### 6.2.1 Enrolment

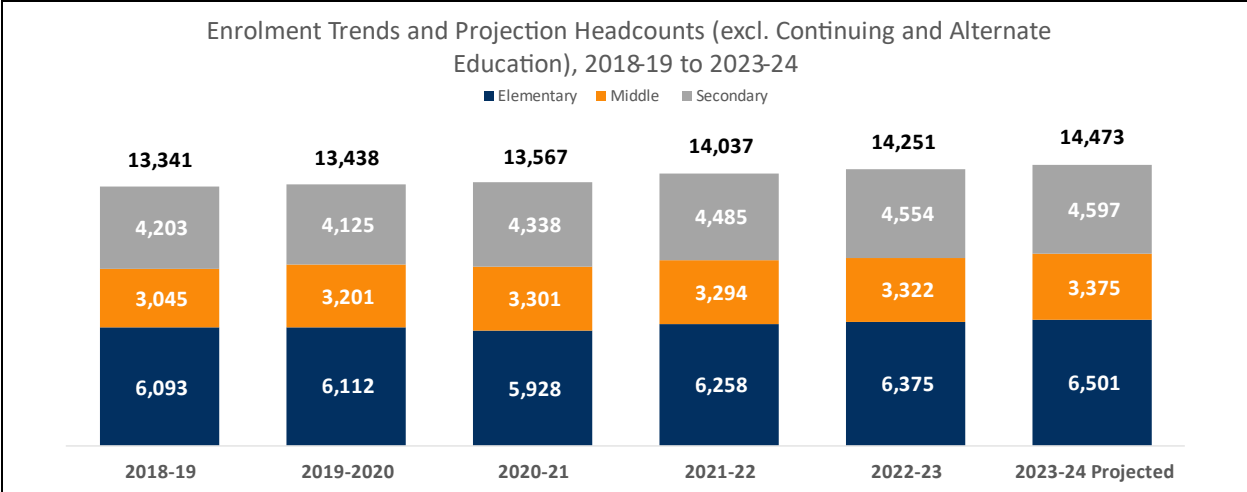
Enrolment projections and forecasts are the foundation of the financial plan. The District receives the majority of operating funds from the province based on a series of formulae that are driven by student enrolment. District staffing levels are also directly driven by enrolment. As a result, the District prepares three-year detailed school and grade level enrolment forecasts every year. These are used for the multi-year financial plan. Forecasts for an additional seven-years, for a total outlook of ten-years, are prepared and used in our capital planning.

Enrolment is estimated through a multistep process. We use historic enrolment and knowledge of outside information to build the estimated enrolment by grade level. Historic enrolment establishes patterns of growth, highlights grades with unusually high or low enrolment, areas of Chilliwack where growth or declines may be happening. Historic enrolment data is also used in preparing a cohort survival model. Every year, the prior year's grade is rolled up with the application of a survival rate. So, for instance, 2022-23 first grade enrolment is the basis for estimating the 2023-24 second grade. This is adjusted for the percentage of students that usually stay in the system from grade to grade. There may be a pattern of increase between first and second grade as students enter schools late or from Independent settings or there may be a pattern of decrease as the District experiences outmigration of families.

There are several pieces of outside information that are built into the enrolment estimate model. These currently include the following:

- Birth rates
- Housing starts in the City Of Chilliwack and student yield (generation) rates based on type of housing developed
- International In-migration
- In/ out-migration Canada or BC

The calculated estimate is then compared against the estimate generated by the Baragar system that provides enrolment estimates to districts across British Columbia, which does not include local knowledge.

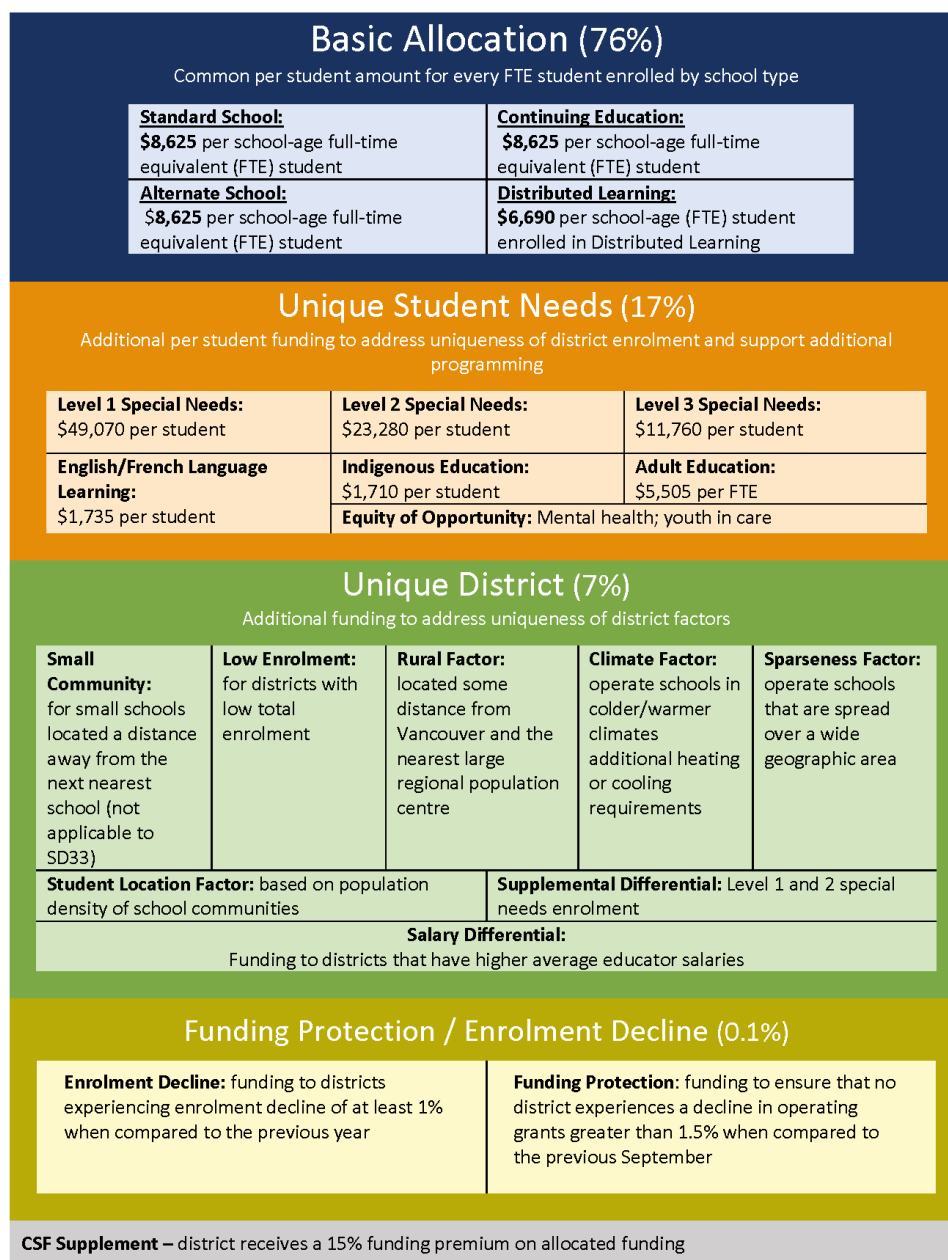


As shown in the above chart, enrolment in Chilliwack schools has been consistently increasing for the last five years. According to our estimates, we anticipate continued increases. However, we expect that the rate of increase will begin to moderate in the future years. The continued increase is a result of Canada’s population growth and the trend we have seen of families leaving the Vancouver area where housing prices are very high.



## Revenue

Over 95% of revenue is comprised of the operating grant. The grant is received monthly based on student enrolment compiled through data collection that takes place in September, February, May and July, see graphic below.



\* percentages are provincial averages

The operating grant is made up of a basic allocation for every enrolled student and a supplementary grant for students who are identified as having unique needs and for other demographic and unique demographic factors. All of these allocations are calculated by applying the enrolment to the fixed amount of funding per full-time equivalent student (FTE).

### 6.2.2 Staffing Ratios

Chilliwack School District schools are staffed based on established student headcount ratios, type of school, and square footage of rooms. From time to time, staffing may be added to this base level due to targeted interventions or other strategic initiatives.

#### Teaching Staff

The allocation of teaching staff is influenced by the language of the Restored Language Agreement. This is described more fully in the Special Purpose Funds section for Classroom Enhancement funds, below.

#### Elementary Grade Schools (Kindergarten – Grade 5) Classroom Teachers

Reference: Section 76.1 of the BC School Act; Memorandum of Agreement, BCPSEA, Ministry of Education and Child Care, and BCTF; Re: LOU NO. 17: Education Fund and Impact of the Court Cases – Final Agreement

A classroom teacher is assigned to a group of students with the following class size limits:

Grade	Class Size Limit
K	20
1-3	22
4-5	30

These class size limits are reduced by 2 for every student within the class who has a diverse needs Ministry categorization of A through G (low incidence).

Each classroom teacher is provided 120 minutes/week of preparation time (pro-rated for FTE). Additional staffing in the form of specialty teachers (e.g. Music, Library, PE) is provided to the school to instruct the students during this preparation time.

#### Middle School Classroom Teachers (Grades 6 through 8)

Reference: Section 76.1 of the BC School Act

Class size limits are 30 students. There is no class size adjustment for students with diverse needs as these students are not with an individual teacher more than 50% of the day. Middle school students receive core subject instruction in cohorts (2 classes) that are team taught by two teachers. Each teacher has two cohort classes of students, up to a maximum class size of 30.

Teacher preparation time is provided when students take exploratory subjects like Music, Art, Drama, Trades and Technology. Teachers provide face-to-face instruction for seven of every eight periods. Generally, middle schools offer 4 periods of instruction a day. Exploratory subjects are capped at a maximum class size of 24, which may mean additional exploratory staffing is required for the existing classes to accommodate the 30 student cohorts.

**Secondary School Classroom Teachers (Grades 9 through 12)**

Reference: Section 76.1 of the BC School Act

Class size limits are 30 students. There is no class size adjustment for students with diverse students as these students are not with an individual teacher more than 50% of the day.

Schools are staffed at a ratio of one teacher for every 22.5 students (1:22.5) approximately, with that staffing including core and elective instruction, counselors, librarians, learning assistance teachers and time for teacher preparation.

Students take 8 courses a year and schools organize their course offerings so that the following are the maximum class size limits:

Course Type	Class Size Limit
Elective courses	24 students (e.g., food, shop)
Sciences	28 students
Other	30 students

**Non-Enrolling Teachers**

Across the district, non-enrolling teachers provide support and instruction that supplements the general education setting. Non-enrolling comprises teachers referenced in the CTA restored language as described in the chart below. Staffing ratios for these positions are calculated on a district wide basis and staff is deployed to school levels based on the need of the school level and of students in those schools e.g., more counsellors are assigned to secondary schools whereas more librarians are assigned to elementary schools.

Category	# of students per staff
Counselors	665: 1
Learning Assistant Teachers LAT	403: 1
Special Needs - Special Education Resource Teachers (prog: 1.16, 1.17. 1.18) RT/ SERT	342: 1
ESL and Learning Assistants	74: 1
Teacher Librarians	692.1: 1

## Administrators

Every school is assigned one full-time principal. Additional administrators are assigned to schools based on school level (elementary, middle, or secondary), school size, and consideration of the level of student need in the respective building. At all levels, partial administration assignments are supplemented by teaching assignments.

### Elementary assignments

- Less than 350 students – expected that the principal will cover some of the teaching assignments.
- Greater than 400 students - a vice-principal is added with a minimum of 0.2 FTE administration duties. The remainder of their assignment would usually be in the classroom.

### Middle school assignments

- Greater than 275 students - a vice-principal is partially added with administration time given on a sliding scale.
- Greater than 700 students - a second vice-principal is partially added also with administration time given on a sliding scale.

### Secondary school assignments

- Greater than 275 students - a vice-principal is added with administration time given on a sliding scale.
- Greater than 700 students - a second vice-principal is partially added with administration time added on a sliding scale
- Greater than 1400 students - a third vice-principal is partially added with administration time added on a sliding scale.

## Business Managers

Due to the complexity of school budgets and the frequency of financial transactions, secondary schools are provided one full time Business Manager (exempt position) if the school exceeds 700 students. At a minimum, a secondary school would receive a half time Business Manager with the time increasing to 80% once the school reaches an enrolment of 500 students.

## Clerical Staffing

Daily clerical hours are provided to schools based on student enrolment. For the most part, these assignments are school year (10 month) employees with the exception of secondary schools which are staffed with a 12-month head clerical (Clerical A) employee.

Hours per day allocated to each school, based on level and enrolment**				
Minimum Enrolment	Elementary	Elementary/ Middle	Middle	Secondary
0	6	14	12	12
201	7			
401	10			
501	13	15	15	15
701			17.5	17.5
901			25	25
1201			31.5	31.5

\*\* A full-time clerical position equates to 7 hours per day.

## School Accounting Staff

Additional office support is provided to middle schools, with a focus on providing the school with support in budget and finance. elementary/middle and middle schools are provided one full time Accounting Clerk.

## Special Program Staffing – Special Education

The following ratios are guidelines but not necessarily what is ultimately allocated

Teacher	Elementary	Middle School	Secondary
1.0 Resource Teacher	24-26	26-28	28-30
Child and Youth Care Workers	1 x 6 hour/ day	1 x 7 hour/ day	1 x 7 hour/ day

## Resource Teachers - Based on expected number of low incident Special Needs students

Education Assistants - Each school is given a percentage of the Special Education grant that their students generate expressed in daily hours. These hours are used to create EA positions using the following standard for each position:

- Elementary & Middle Schools – 5.50 hours/day
- Secondary Schools – 6 hours/day

## Other School-Based Staffing

<b>Supervision Assistants (SAs) – AP 540</b>	Minimum of 1 Supervision Assistant up to 175 students. Sliding scale up to 8 SAs for greater than 1200 students.
<b>Custodians</b>	Each school is staffed with a head custodian working a minimum of 30 hours/week. Additional custodial time is given based on the square footage of the school as well as the grade level and room layout of the building.

### 6.2.3 Wages and Benefits

#### Wages

British Columbia Public School Employers' Association (BCPSEA) is the accredited bargaining agent for the province's 60 K-12 public boards of education, for unionized teaching and support staff. BCPSEA also assists school districts in developing, implementing, and maintaining terms and conditions of employment, including compensation levels, for employees who are not covered by a collective agreement. Exempt staff includes superintendents, secretary treasurers, senior school district managers, principals, and vice-principals.

The current Provincial Collective Agreements describes wages for the 2023-24 and 2024-25 school years as follows:

#### **BCPSEA and the BC Teachers' Federation**

- Term of July 1, 2022 to June 30, 2025
- General Wage increases
- Effective July 1, 2023 – annualized BC CPI over 12 months starting March 1, 2022 to a minimum of 5.5% and a maximum of 6.75% RULED TO BE 6.75%
- Effective July 1, 2024 – annualized BC CPI over 12 months starting March 1, 2023 to a minimum of 2.0% and a maximum of 3.0%
- Some targeted increases to the top step of the grid and to TTOC.

#### **BCPSEA and the K-12 Presidents Council**

(representative of support staff unions in the K-12 public education sector, including CUPE)

- Term of July 1, 2022 to June 30, 2025
- General Wage increases
- Effective July 1, 2023 – 5.5% plus a potential cost-of living adjustment to a maximum of 6.75% RULED TO BE 6.75%
- Effective July 1, 2024 – 2.0% plus a potential cost of living adjustment to a maximum of 3.0%
- Some flexibility was built in for local negotiation.

These wage increases of 6.75% for the 2023-24 year have been built into the budget. With increases assumed for exempt staff at the same level. The exempt salary increases are subject to the approval of the BCPSEA and the PSEC Secretariat.

**Benefits**

Employee benefits primarily comprise extended health and pensions. Pensions are provided collectively through the Municipal or Teachers Pension Plans, which are managed provincially. Extended health covers dental, vision, pharmaceutical and therapeutic services. These are supplemental to the medically necessary services that are covered by the BC public health insurance Medical Services Plan (MSP).

The District is essentially self-insured for the extended benefits and the plans are administered by Pacific Blue Cross. Over many years, an accumulated surplus had accrued, and during 2022-23, this surplus was drawn down to mitigate premium increases. For 2023-24, the prior year increases in rates and the current increases are being passed on to the District and staff. This results in an increase in benefit costs. The increase in benefits is approximately 20% and is mostly borne by the District.

**6.2.4 Other Costs**

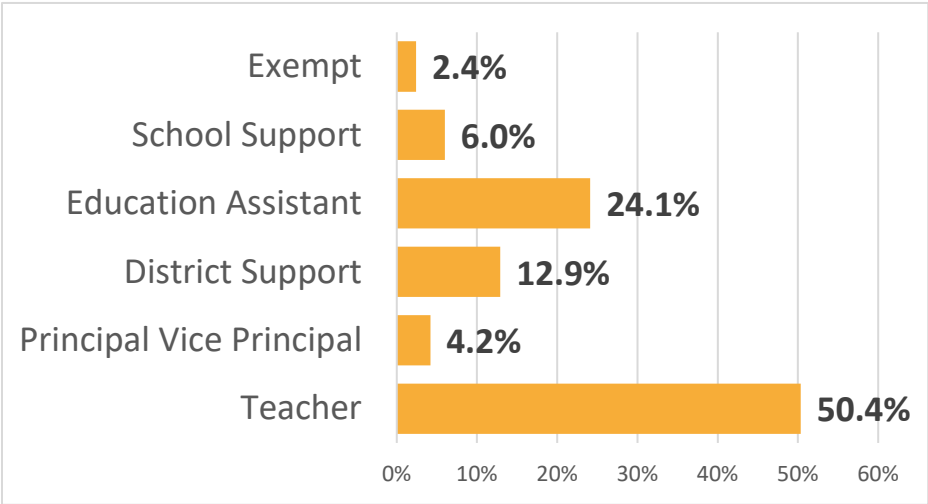
	Actual 2022-23	Budget 2023-24
<b>SERVICE &amp; SUPPLIES BREAKDOWN:</b>		
Services	4,754,464	4,515,399
Student Transportation	44,031	33,000
Professional Development & Travel	958,061	1,222,860
Rentals & Leases	36,879	25,000
Dues & Fees	248,061	268,433
Insurance	311,466	353,849
Supplies	8,378,000	8,227,603
Utilities	2,502,341	2,520,000
<b>Total Services &amp; Supplies</b>	<b>17,233,303</b>	<b>17,166,144</b>

Other costs are comprised of supplies and services, which are all non-wage and benefit costs. These are separate for schools and departments. Schools are allocated an amount per pupil that is periodically reviewed by the senior leadership team. The rate differs between elementary, middle and high schools in recognition of the differences in support at each level. It is budgeted at the prior year actual level, with an adjustment for any known significant differences. The allocation is calculated annually in October based on the actual enrolment.

Department services and supply budgets are based on actual prior year costs increased by inflation and strategic initiatives. The budget is compiled by collecting requests from all departments. These requests are evaluated by the senior leadership team.

### 6.3 Staffing Summary and Changes

With just over 90 percent of district costs reflected in staff salaries and benefits, staffing is the biggest and most critical investment of the budget. The table below summarizes the District’s budgeted positions for the year ended June 2023 and as budgeted for 2023-24 school year. Staffing is measured by Full Time Equivalent (FTE) for the respective role. For teachers and most school-based clerical staff, this is a school year. For PVP, district support and other professionals, this means a regular full calendar year of work.



Staffing overall increased by 58.3FTE. This is primarily comprised of an increase in teaching staff of 23.0 FTE and an increase in EAs of 26.9 FTE. The teacher increases are a direct result of increases in enrolment (11.7), a contractual increase in teacher preparation time for elementary teachers (2.2), increases in staffing for indigenous programs (2.8), and restoring positions that were unfilled last year and therefore removed from the amended budget (3.4). The increase in regular EAs supporting special education students and programs (27.2), reflects increasing enrolment of students with special needs.



Other notable increases were to district support staff of 8 FTE, which is comprised of several support increases resulting from opening new facilities at Stitó:s, Vedder Elementary, and GW Graham Senior Secondary, and the growth in enrolment. These include an increase of 2.5 FTE in custodians, 2.4 FTE increase in transportation support, and 2 FTE increase in technology and operations.

Operating Fund Staffing (FTE)	2022-23	2023-24	Change
<b>Teachers</b>			
Schools	738.107	752.000	13.89
School Purchased (High Schools)	7.111	7.611	0.50
Indigenous Education	10.883	14.900	4.02
District	33.339	36.930	3.59
Add supporting teacher for ADR school reconstitution		1.000	1.00
<b>Total Teacher FTE</b>	<b>789.440</b>	<b>812.441</b>	
<b>PVP</b>			
School-Based	61.970	59.000	(2.97)
District	6.000	8.000	2.00
<b>Total PVP FTE</b>	<b>67.970</b>	<b>67.000</b>	
<b>Education Assistants</b>			
SA	19.304	19.504	0.20
Regular EAs	309.676	336.894	27.22
Indigenous Education EAs	29.818	29.469	(0.35)
CYCW	17.046	17.046	
<b>Total Education Assistants</b>	<b>375.844</b>	<b>402.913</b>	
<b>Support Staff</b>			
School Clerical	59.916	59.130	(0.79)
Careers	17.070	17.784	0.71
District	198.188	206.210	8.02
<b>Total Support Staff</b>	<b>275.174</b>	<b>283.124</b>	
<b>Other Professionals</b>	<b>37.674</b>	<b>38.883</b>	1.21
<b>Substitutes (recorded as a cost not FTE in the budget building)</b>			
<b>TOTAL</b>	<b>1,546.102</b>	<b>1,604.361</b>	<b>58.259</b>

## 6.4 2023-24 Budget

OPERATING FUND	Actual	Budget
	2022-23	2023-24
<b>REVENUE</b>		
Provincial Grants, Ministry of Education	158,011,959	170,085,727
LEA/Direct Funding from First Nations	2,791,233	2,640,377
Provincial Grants, Other	147,140	200,000
International Student Tuition	2,199,961	2,170,000
Other Revenue	887,089	567,174
Rentals & Leases	221,897	250,000
Investment Income	1,327,573	1,180,000
<b>Total Revenue</b>	<b>165,586,852</b>	<b>177,093,278</b>
<b>EXPENSE</b>		
Salaries		
Teachers	69,824,656	77,158,117
Principals & Vice-Principals	9,083,234	9,654,663
Education Assistants	14,321,952	16,885,671
Support Staff	14,655,878	16,220,418
Other Professionals	3,646,064	3,946,286
Substitutes	6,516,257	6,892,178
Total Salaries	118,048,041	130,757,333
Employee Benefits	28,579,969	31,873,105
Total Salary & Benefits	146,628,010	162,630,438
Services & Supplies	17,233,303	17,166,144
<b>Total Expense</b>	<b>163,861,312</b>	<b>179,796,582</b>
<b>Net Revenue (Expense)</b>	<b>1,725,541</b>	<b>(2,703,305)</b>

Overall revenue increased 6.95 percent between 2022-23 and 2023-24 from \$165.6 million to \$177.1 million. This increase is a reflection of a 7.64 percent increase in provincial grants, and slight decreases in revenue from international student tuition and investment income.

Overall expenditures increased from \$163.9 million to \$179.8 million, an increase of 9.72 percent. This increase is attributable to increases in staff and increases in remuneration as agreed in collective bargaining agreements and as funded through benefits. Supplies and services costs decreased marginally.

## 6.5 2022-23 Fund Balance Summary

In Thousands (‘\$000)	2021-22 Actual	2022-23 Projected	2023-24 Change	2023-24 Budgeted
<b>Operating Fund</b>			<b>Revenue (Expense)</b>	<b>Transfer</b>
Unrestricted	3,568	4,640	(1,000)	1,200
Transfer from Internally Restricted				1,500
Transfer from/(to) capital				(300)
Internally Restricted	2,183	2,183		(1,500)
<b>Total Accumulated Surplus</b>	<b>5,751</b>	<b>6,823</b>	<b>(1,000)</b>	<b>(300)</b>
<b>Capital Fund</b>				
Unrestricted	74	0	(300)	300
Restricted	5,028	0		
Invested in Tangible Assets	64,374	68,702		
<b>Total Capital Fund Surplus</b>	<b>69,476</b>	<b>68,702</b>		<b>68,702</b>

## 6.6 Contingency

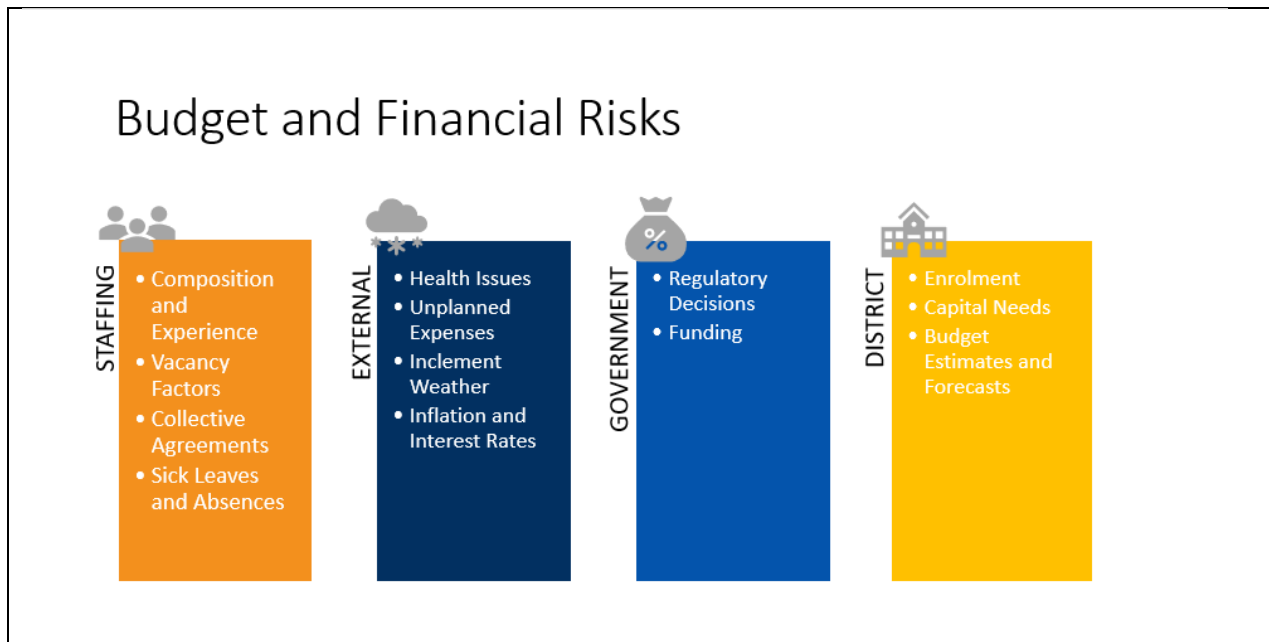
The Board of Education is responsible for ensuring the District is protected financially from extraordinary circumstances that would negatively impact school District operations and the education of students. To discharge this responsibility, the Board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative financial impact such circumstances might cause. The reserve also acts as a cash float for actual and potential timing differences in receiving funds.

As of June 30, 2024 the operating contingency reserve is projected to be 1.97%, which is below the level of 3.5% recommended by board policy and the same level as of the start of the 2022-23 school year. We will be building plans for sustainable financial plans during 2023-24.

## 6.7 Risk Factors

The budget has been prepared based on many assumptions. These assumptions may change over time or exogenous shocks may cause unanticipated costs or unexpected revenues.

Changes may have a significant impact on budget. The key risks to the budget that we have identified, fall into four categories as shown in the following table.



In our current operating environment, we are seeing the following risks as heightened:

- Price increases / inflation
- Increases in benefit costs
- Challenges in recruiting and retaining staff

## 7. Operating Fund: Multi-Year Financial Plans

### 7.1 Future Budget Issues

As we look to the future, we see the following key issues affecting the District's operations and service levels.

#### Enrolment Growth

The District's long-term student enrolment projections show ongoing, moderate growth across the city. After a number of years of having to purchase portables to address this growth, we are excited to see the approval of several capital building projects to alleviate this pressure. There is a continuing need to identify new building sites to keep pace with the growth.

#### Strategic Plan

At its June 15, 2021 meeting, the Chilliwack Board of Education approved Strategic Plan 2021-2025. The Strategic Plan could be changed and that will impact the financial plan. Operational plans for Human Resources, Finance and Operations are in progress, and will support the education initiatives contained in the Strategic Plan.

#### Space/Capacity

There continues to be an increasing demand for instructional space throughout the District. We opened up several new spaces this year (Stitó:s Elementary/Middle, GW Graham Secondary addition, Vedder Elementary addition) which will certainly help alleviate our immediate dependence on portables. However, the portables being freed up by these new spaces are being redeployed to other areas of the District with capacity issues.

The District currently has 94 portables, which are expensive to purchase and maintain. While new schools and expansions opened in September 2022 and an addition to Sardis Secondary will open in a few years, they will not be adequate for our current over-capacity situation and future enrolment projections. The long-term facilities plan has identified the need for a number of new schools; however, suitable land is in short supply in the area, and the government capital approval process takes considerable time.

#### Inflation and Supply Chain Issues

While inflation has come down off its highs of 2022, our operating grant from the government has not caught up to the reality of higher prices. This is putting significant pressure on our operating budget as cost increases need to be funded through savings in other areas.

At the same time, supply chains are still challenged in meeting demands. This disruption to our access to technology, building materials, and other commodities has created operational, financial, and inflationary risk.

### Recruitment and Retention

Jobs recovery in Canada since the COVID-19 lockdowns has been strong, and the unemployment rate is at an historic low. This has resulted in a shortage of workers across wide ranges of occupations. This has put a lot of pressure on our ability to recruit and retain staff.

Other issues that might affect future plans and operations of the District include risks described above and the following longer-term issues:

- Changes in immigration laws that lead to a decrease in enrolment of international students
- Impact of pandemics, fires, and floods
- Geo-political issues that could impact the economy, cause supply chain disruptions and increase or decrease immigration to Canada
- Support from the provincial government for employee contract and benefit cost increases and for the cost of expanding stock of school buildings

## 7.2 Multi-Year Budget Projection

OPERATING FUND	Annual Projections 2023-24 to 2025-26		
	2023-24	2024-25	2025-26
<b>REVENUE</b>			
Provincial Grants, Ministry of Education	170,085,727	177,099,272	183,867,300
LEA/Direct Funding from First Nations	2,640,377	2,640,377	2,640,377
Provincial Grants, Other	200,000	200,000	200,000
International Student Tuition	2,170,000	2,325,000	2,480,000
Other Revenue	567,174	575,240	583,467
Rentals & Leases	250,000	250,000	250,000
Investment Income	1,180,000	1,180,000	1,180,000
<b>Total Revenue</b>	<b>177,093,278</b>	<b>184,269,889</b>	<b>191,201,144</b>
<b>EXPENSE</b>			
Salaries			
Teachers	77,158,117	80,568,725	83,632,211
Principals & Vice-Principals	9,654,663	9,847,756	10,044,712

Multi-Year Budget Projection (continued)

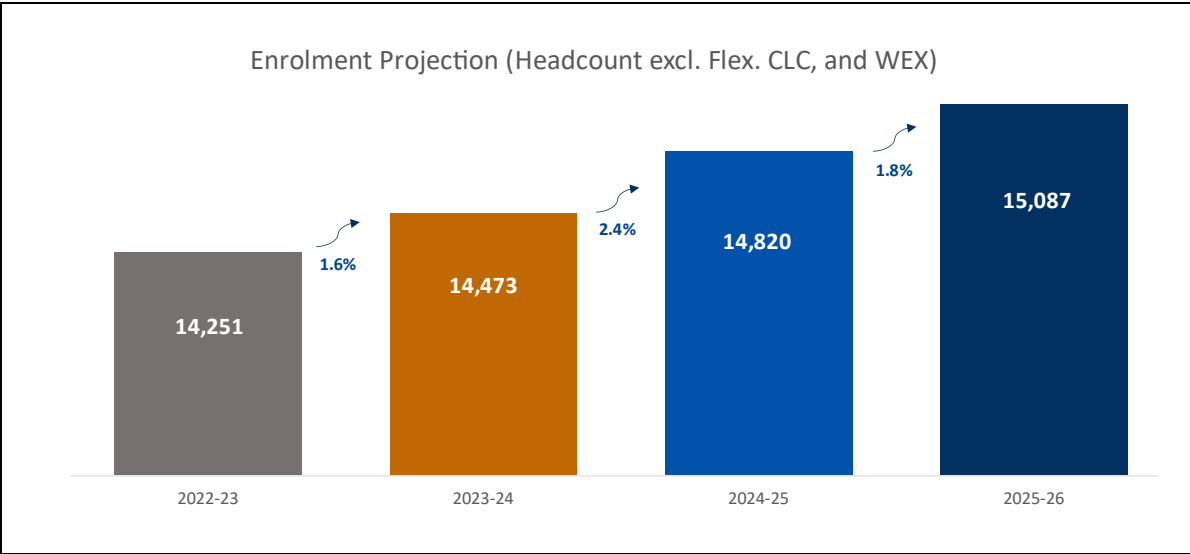
OPERATING FUND (continued)	Annual Projections 2023-24 to 2025-26		
	2023-24	2024-25	2025-26
Education Assistants	16,885,671	17,821,120	18,809,951
Support Staff	16,220,418	16,546,463	16,928,902
Other Professionals	3,946,286	4,059,296	4,140,482
Substitutes	6,892,178	7,097,803	7,379,265
Total Salaries	130,757,333	135,941,163	140,935,523
Employee Benefits	31,873,105	33,206,022	34,503,102
Total Salary & Benefits	162,630,438	169,147,185	175,438,625
Services & Supplies	17,166,144	17,450,593	17,747,082
<b>Total Expense</b>	<b>179,796,582</b>	<b>186,597,778</b>	<b>193,185,707</b>
<b>Net Revenue (Expense)</b>	<b>(2,703,305)</b>	<b>(2,327,888)</b>	<b>(1,984,563)</b>
School Surpluses Included	965,629	500,000	500,000
Indigenous Ed Surplus	700,000	700,000	800,000
Other	-	-	-
Capital Asset Purchases	(300,000)	(689,000)	(672,500)
Transfer to Capital Reserves	-	-	-
<b>Surplus (Deficit) for Year</b>	<b>(1,337,676)</b>	<b>(1,816,888)</b>	<b>(1,357,063)</b>
<b>SERVICE &amp; SUPPLIES BREAKDOWN:</b>			
Services	4,515,399	4,550,946	4,647,404
Student Transportation	33,000	33,660	34,333
Professional Development & Travel	1,222,860	1,244,640	1,266,816
Rentals & Leases	25,000	25,500	26,010
Dues & Fees	268,433	273,802	279,278
Insurance	353,849	365,926	378,244
Supplies	8,227,603	8,382,619	8,487,027
Utilities	2,520,000	2,573,500	2,627,970
<b>Total Services &amp; Supplies</b>	<b>17,166,144</b>	<b>17,450,593</b>	<b>17,747,082</b>

The Multi-Year Financial Plan for the Operating Fund has been prepared to evaluate the impacts of the long-range plan and strategic initiatives on the current budget and on future years' budgets. The plan entails using reasonable assumptions, which are described below.

Enrolment

Growth	2023-24	2024-25	2025-26
Kindergarten Students Enrolled	1,033.00	1021.00	1,013.00
Enrolment Grade 1 to 12	13,225.00	13,423.00	13,692.00
Growth	213.87	375.55	382.33
<b>HEADCOUNT TOTAL</b>	<b>14,473.00</b>	<b>14,819.93</b>	<b>15,087.17</b>
Secondary Additional Courses	327.70	333.57	367.18
<b>FTE TOTAL</b>	<b>14,800.70</b>	<b>15,153.50</b>	<b>15,454.35</b>

*Note: Excludes Continuing and Alternative education*



Based on current patterns, continued immigration and house construction activity in the District, we have assumed that student enrolment continues to grow at a moderate rate.

Revenue

We have assumed that revenue from Provincial grants grow at a rate of 2.0 percent a year for each of 2024-25 and 2025-26 applied to the estimated enrolment for those years. We have assumed that all other sources of revenue remain constant.



### Staffing levels

OPERATING FUND	Annual Budgets 2023-24 to 2025-26		
	2023-24	2024-25	2025-26
<b>FTEs</b>			
Teachers	812.44	830.04	845.04
Principals & Vice-Principals	67.00	67.00	67.00
Education Assistants	383.41	396.78	410.64
Support Staff	275.54	279.49	280.69
Other Professionals	38.88	38.88	38.88
<b>TOTAL FTEs</b>	<b>1,577.27</b>	<b>1,612.19</b>	<b>1,642.26</b>

We have adjusted teacher and EA staffing levels for increases in enrolment based on the established staffing ratios. Increases in support staff reflect anticipated need for increases in operations and technology support staff. All other groups have been held constant.

### Salaries and Benefits

Salaries and benefits for all employee groups have been increased by 2 percent for each of 2024-25 and 2025-26. The minimum bargained increase for the 2024-25 year is 2.0 percent and the maximum 3.0 percent.

### Services and Supplies

We have also budgeted for a 2.0 percent increase in services and supplies for the 2024-25 and 2025-26 school years.

## 8. Special Purpose Funds

The special purpose funds are made up of several distinct revenue sources that have restrictions over the spending. They are, for the most part, received from the Ministry of Education and Child Care. The following special purpose funds have been included in the 2023-24 budget:

- Classroom Enhancement Fund (CEF)
- Feeding Futures Fund
- Community LINK
- Learning Improvement Fund (LIF)
- Annual Facility Grants (AFG) excluding amounts that are paid to the capital fund via certificates of approval (COA) as these are in the capital fund
- Early Learning Programs and Projects including: Strong Start BC; Ready, Set, Learn; Changing Results for Young Children; Strengthening Early Years to Kindergarten Transitions; Early Care and Learning
- Official Languages in Education (OLEP)
- First Nation Student Transportation
- Scholarships and Bursaries
- Earnings and disbursements of endowments
- Investment income earned on any of the above funds

### Summary

Special Purpose Fund	Budgeted Amount
Classroom Enhancement Fund	\$12,122,112
School Generated Funds	\$2,930,000
Feeding Futures Fund	\$1,655,200
Community LINK	\$764,105
Learning Improvement Fund	\$638,668
Annual Facility Grant	\$456,617
Strong Start	\$224,000
ECL Early Care and Learning	\$175,000
OLEP	\$152,261
First Nations Student Transportation	\$137,915
Scholarships and Bursaries	\$95,000
Early Childhood Education Dual Credit Program	\$85,000
Ready, Set, Learn	\$49,000
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>\$19,484,878</b>

## Classroom Enhancement Fund (CEF)

CEFs are provided separately by the Ministry of Education and Child Care to support the application of restored contract language on the operations of the District. Restored language reflects the language that was contained in individual school district collective bargaining agreements before the implementation of a provincewide collective bargaining agreement for teachers. On March 10, 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers' Federation ratified a Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17, to the 2013-2019 BCPSEA-BCTF Provincial Collective Agreement. The memorandum fully and finally resolved all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016.

For many districts, Chilliwack included, the restored language requires that the district employ a higher level of staffing than is specified under the Provincial collective bargaining agreement and/ or provide remedies to teachers where this is not implemented. Because this varies by district, districts are required to submit requests to the province for funding annually and is subject to Ministry approval.

For 2023-24, the District has budgeted a CEF allocation of \$12,122,112, which is consistent with the estimated allocation provided by the Ministry for budgeting purposes. This estimate is based on the prior year allocation. With increases in costs per staff member and a projected increase in the number of students, we expect that this funding allocation will be higher. We will update the CEF revenue and costs during the amended budget process once the final fall 2023 staffing is known and/ or after the 2023-24 school year.

Restored staffing levels are calculated in the manner described below.

### District Staffing Ratios for Non-Enroling Staffing under restored language

Staff Category	Ratio
Teacher-Librarians	692.1
Counsellors	665
SERT which may be combined to reach a systemwide ratio	
Learning Assistance Teachers	403
Special Education Resources	342
English Language Learners	74

## Restored class sizes – Enrolling

Grade	Ratio	Ratio with Remedy
Kindergarten	20	21
Grade 1	22	25
Grades 2-3	22	27
Grades 4-12		30
Special class		15
Industrial Eng, sop, home ec		24
Secondary science		28

CEF divisions are calculated using the following factors:

- Number of students in primary/intermediate, as above
- class size limits and
- A-G Category Designations

### **School Generated Funds**

These funds comprise accumulated funds held by individual schools in the District. These funds come from school activities like fundraising, cafeteria revenue, school store revenue, and various other activities. They are meant to be used to fund activities that directly benefit the students in that particular school.

### **Feeding Futures Fund**

The Feeding Futures Fund is a new allocation from the Ministry that provides funding for breakfast and lunch services to support student health and academic functioning. This funding has been guaranteed for 3 years, during which time the District will build a program that provides meals to identified students, approximately 20%, with the greatest need for food in all schools throughout the district. For the first year of operation, the District has hired a coordinator and solicited an outside provider to support lunch services. We will assist with transportation of meals, and ensure that all schools offer an established and reliable lunch and a breakfast program.

### **Community LINK**

Community LINK (Learning Includes Nutrition and Knowledge) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services include breakfast, lunch, and snack programs, academic supports, counselling, child youth care workers, and after-school programs.

## Learning Improvement Funds (LIF)

LIFs were established by the province for the purpose of providing additional targeted support staff resources to complex classes that present challenging learning conditions. The District uses this funding to increase the hours for the education assistant staff members.

## AFG

For 2023-24, the Ministry of Education and Child Care awarded the District an annual facility grant of \$2,858,229. This comprised of two allocations. A capital AFG of \$2,401,612 and a special purpose AFG of \$456,617. AFG funds may be used for the purposes of:

- Upgrading or replacing 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 lower the associated operating costs of an existing capital asset; or
- Extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy.

AFG plans are submitted annually, on or before April 30, to the province for approval. The Board approved AFG spending plan is presented in the following table, and work is to be done over the following year:

Facility/Site	Project Type	Project Description	Total Project Cost
A D Rundle Middle School	Electrical (AFG)	Electrical System Upgrade	\$20,000
A D Rundle Middle School	Exterior Wall Systems (AFG)	Painting Exterior Complete	\$77,000
Cheam Elementary	Exterior Wall Systems (AFG)	Painting - exterior complete	\$38,000
Cheam Elementary	Electrical (AFG)	Telecom upgrade - LAN System.	\$18,000
Chilliwack Central Elementary Community	Site Upgrades	Fencing Upgrade perimeter fencing	\$50,000
Chilliwack Central Elementary Community	Exterior Wall Systems (AFG)	Painting - exterior complete	\$83,000
Chilliwack Middle School	Site Upgrades	Fencing upgrade - perimeter field	\$43,111
Chilliwack Middle School	Roofing (AFG)	Roof Replacement Area 10	\$95,000
Chilliwack Secondary	Electrical (AFG)	Telecom upgrade - LAN System.	\$101,000
Chilliwack Secondary	Plumbing (AFG)	Plumbing - washroom upgrade - universal washroom.	\$107,000

Facility/Site	Project Type	Project Description	Total Project Cost
Cultus Lake Community School	Electrical (AFG)	Telecom upgrade - LAN System.	\$16,000
East Chilliwack Elementary	Accessibility Upgrades	Site Upgrade - sidewalk replacement including let down for accessibility	\$30,000
G W Graham Secondary	Electrical (AFG)	Lighting upgrade to LED Multi Purpose, Band Room, classrooms and hall pendant lights.	\$20,000
G W Graham Secondary	HVAC (AFG)	HVAC - Dust Collector Upgrade both shops	\$300,000
G W Graham Secondary	Interior Construction (AFG)	Painting interior complete original part of school	\$180,000
Greendale Elementary	Electrical (AFG)	Telecom upgrade - LAN System.	\$11,000
Kwiyeqel Secondary	Site Upgrades	Site upgrade - Main rear stair structural repairs and refinishing. Renewal/repairs are required to restore user safety.	\$80,000
Kwiyeqel Secondary	Exterior Wall Systems (AFG)	Painting - exterior complete	\$36,000
Kwiyeqel Secondary	Electrical (AFG)	Telecom upgrade - LAN System	\$7,000
Kwiyeqel South	Exterior Wall Systems (AFG)	Security System infrastructure upgrade	\$65,000
Kwiyeqel South	Electrical (AFG)	Telecom upgrade - LAN System.	\$6,000
Leary Integrated Arts & Technology Elementary	Site Upgrades	Drainage Upgrades - center courtyard Sidewalk and access upgrades	\$90,000
Leary Integrated Arts & Technology Elementary	Accessibility Upgrades	Doors - exterior replacement and access control upgrade that will require upgrading the front door to standard Door.	\$25,000
Leary Integrated Arts & Technology Elementary	Electrical (AFG)	Telecom upgrade - LAN System.	\$16,000
Little Mountain Elementary	Accessibility Upgrades	Site upgrades - sidewalk replacement including let down for accessibility.	\$50,000
Little Mountain Elementary	Exterior Wall Systems (AFG)	Painting - exterior complete	\$50,000
Little Mountain Elementary	Interior Construction (AFG)	Flooring upgrade - main hallways and common areas	\$20,000

Facility/Site	Project Type	Project Description	Total Project Cost
McCammon Elementary	Site Upgrades	Site upgrades to Front entrance sidewalk and add let down for accessibility.	\$25,000
McCammon Elementary	Electrical (AFG)	Telecom upgrade - LAN System.	\$23,000
Mount Slesse Middle School	Electrical (AFG)	Fire Alarm renewal for Fire Alarm System.	\$15,000
Mount Slesse Middle School	Electrical (AFG)	Telecom upgrade - LAN System.	\$39,000
Mount Slesse Middle School	Interior Construction (AFG)	Flooring repair - including area near sliding wall.	\$25,000
Promontory Heights Community Elementary	Electrical (AFG)	Telecom upgrade - LAN System.	\$34,000
Robertson Elementary	Interior Construction (AFG)	Flooring upgrade - library flooring. Floor leveling required (trip hazard)	\$50,000
Robertson Elementary	HVAC (AFG)	HVAC - roof top unit upgrade	\$85,000
Rosedale Traditional Community	HVAC (AFG)	Plumbing - septic system counter system install. (Environmental requirement).	\$50,000
Rosedale Traditional Community	Electrical (AFG)	Lighting Upgrade - Replace failing fluorescent dimmable lights with LED. Corridors and classrooms	\$50,000
Sardis Elementary	Electrical (AFG)	Telecom upgrade - LAN System.	\$25,000
Sardis Elementary	Accessibility Upgrades	Site Upgrade - sidewalk replacement and let down for accessibility	\$25,000
Sardis Secondary	Accessibility Upgrades	Site Upgrade - sidewalk replacement and let down for accessibility	\$20,000
Sardis Secondary	Interior Construction (AFG)	Flooring upgrade - main hallways and common areas	\$115,000
Sardis Secondary	Electrical (AFG)	Telecom upgrade - LAN System.	\$101,000
Strathcona Elementary	Electrical (AFG)	Telecom upgrade - LAN System.	\$20,000
Unsworth Elementary	Site Upgrades	Field drainage and repair	\$20,000
Vedder Elementary	Exterior Wall Systems (AFG)	Building Envelope Upgrades exterior wall repair and window replacement	\$40,000
Vedder Middle School	Roofing (AFG)	Roof Replacement Area 7	\$220,000

Facility/Site	Project Type	Project Description	Total Project Cost
Vedder Middle School	Accessibility Upgrades	Site Upgrade - side walk replacement including let down for accessibility	\$10,000
Vedder Middle School	Interior Construction (AFG)	Flooring replacement and structural floor repair required in main corridor.	\$89,257
Vedder Middle School	Electrical (AFG)	Telecom upgrade - LAN System.	\$39,000
Vedder Middle School	Asbestos Abatement	Asbestos Abatement	\$50,000
Watson Elementary	Accessibility Upgrades	Site Upgrade - side walk replacement including let down for accessibility	\$15,000
		AFG Total:	<b>\$2,819,368</b>

### Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support incremental costs of offering French as a second official-language. Under the last “Canada-British Columbia Agreement on Minority Language Education and Second Official Language Instruction 2013-14 to 2017-18,” funding for school districts was based on 2012-13 enrolment.

### Child Care Programs

The Ministry of Education and Child Care provides funding for child care programs through several different streams. We will group them here as we utilize them to provide a coherent menu of services for families under the leadership of a District Principal of Early Learning.

- (a) Strong Start – allows parents to participate with their young child (aged birth to five) in play-based early learning activities including sorties, music, and art. This program is provided at no cost to families and is designed to help prepare children for success in kindergarten. It is offered at the following elementary schools: Strathcona, Chilliwack Central Community, Cultus Lake Community, Little Mountain, Watson, Bernard, McCammon, and Unsworth
- (b) ECL Early Care and Learning
- (c) Early Childhood Education Dual Credit Program
- (d) Ready, Set, Learn – allows the District to facilitate community events targeted at three-year-old children. The goal of the events is to provide good information on how to support a young child’s early learning and development, and how to help develop positive connections between families, the school system, and local community agencies. The funding has not been announced, however, we do not anticipate a change



## 9. Capital Fund Budget

The capital fund includes expenditures related to facility additions and enhancements and equipment purchases. These expenditures are principally funded by capital grants from the Ministry of Education and Child Care. Other spending is funded by transfers from the operating funds, and there are some AFG expenditures in the special purpose fund.

Spending on capital items is accounted and budgeted for following the accruals basis of accounting. This means that spending resulting in work in progress or completed capital items is recorded as an asset, and revenues received by the District towards these spending items is recorded as deferred capital revenue. The budget reflects depreciation on assets and amortization over the life of the assets. The surplus (deficit) of the fund for the year is the result of the excess of depreciation over the amortization – due to the purchase of depreciable assets from local capital – and the expensing of equipment purchases.

Capital \$'000	2022-23 Actual	2023-24 Budget
<b>Capital Surplus (Deficit), beginning of the year</b>	<b>55,613</b>	<b>54,851</b>
<b>Revenues</b>		
Provincial Grant	1,824	2,402
Amortization of Deferred Capital Revenue	8,935	9,910
Total Revenue	10,759	12,312
<b>Expenses</b>		
Operations and Maintenance	1,824	2,402
Amortization of Tangible Capital Assets	10,192	11,190
Total Expenses	12,016	13,592
Net Revenue (Expense)	(1,257)	(1,280)
<b>Net transfers (to) from other funds</b>		
Local Capital	495	300
Total Net Transfers	495	300
<b>Tangible Capital Assets Purchased from Local Capital</b>		
Total Capital Surplus (Deficit) for the year	(762)	(980)
<b>Capital Surplus (Deficit), end of the year</b>	<b>54,851</b>	<b>53,871</b>

The following table presents major capital projects supported by the provincial government and the estimated capital spending associated with these projects.

Facility Name	Project Description	Approved Funding
Sardis Secondary School Addition	Add a 400 student wing and some adjustments to gymnasium at Sardis Secondary School	23,500,000
New East Side Elementary	New 500 student elementary school on old Rosedale site	20,000,000
New Chilliwack Elementary Site	Funding for a property to site a new elementary school on the southside of Chilliwack	20,000,000

The province also awards funding for specific ongoing facility work. These requests are typically submitted in September and awarded in the spring for spending for the following Provincial budget year (April to March). This might include funding for the Building Envelope Program, School Enhancement Program, Carbon Neutral Capital Program, Playground Equipment Program, and Bus purchase program. We have also received funding for the Feeding Futures Program for 2023-24 and the New Spaces Program which is targeted at expanding spaces available for early learning programs.

Existing school district budgets, which are provided for operations, are insufficient to support the timely replacement and ongoing maintenance of school district assets. So these additional targeted grants are important to maintain our capital assets. Major deferred maintenance and equipment failures might include, for instance, roof replacement, boiler replacement, server replacement, and shop equipment replacement. We allocate a portion of local funds to local capital to purchase assets not otherwise funded or to supplement amounts funded, typically funded by the province.