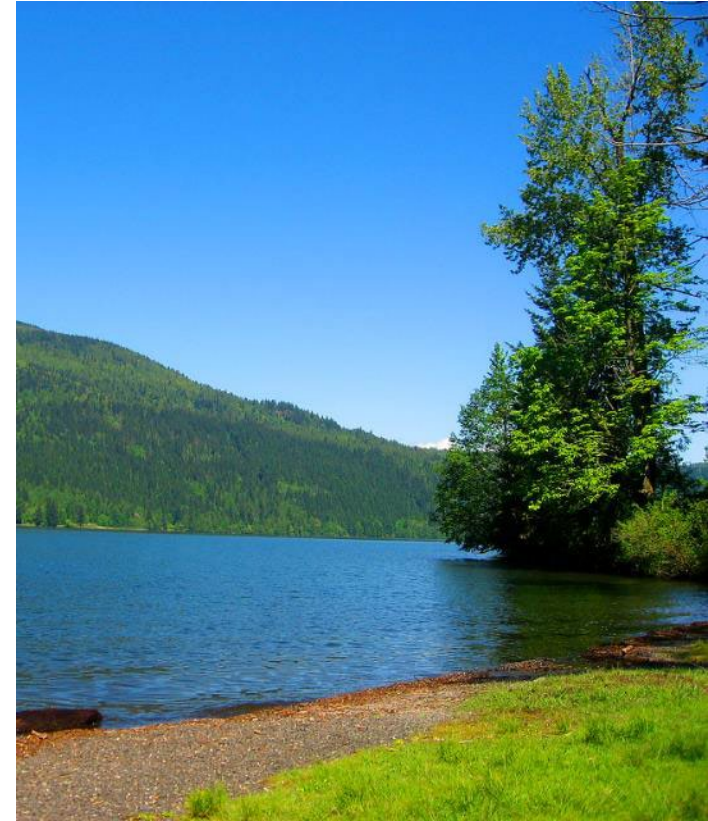
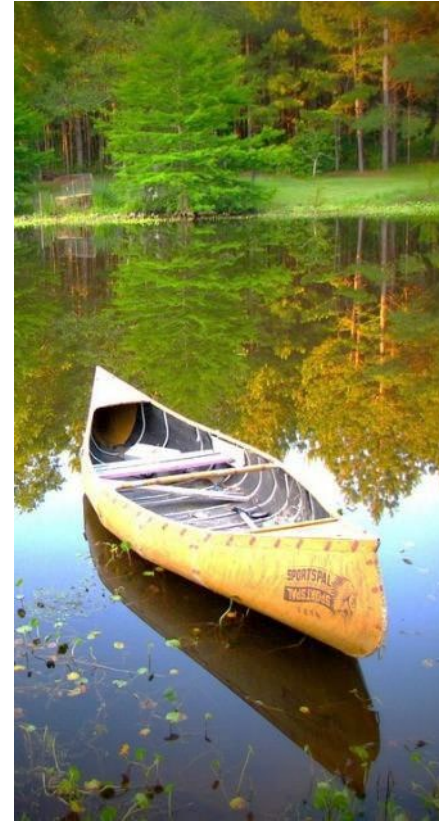




**Chilliwack
School District**

Public Budget Presentation

April 2025





Cultus Lake Elementary Students: Outdoor Learning Program

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





Agenda



1 Guiding Principles

2 Timeline

3 Context

4 Assumptions

5 Alignment with Strategic Plan

6 Budget

7 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 Indigenous Education Council
- Community members and organizations



What is the Board's Role in the Budget?

- Adhering to policy and legislation
- Making budget decisions that support the Strategic Plan
- Understanding the budget situation
- Consulting with the school community
- Overseeing, planning, and allocating the budget
- Determining future budget requirements and capital needs



Thank You, Budget Advisory Committee!

Thank you to the Budget Advisory Committee that works in alignment with Policy 162 – Budget Advisory Committee and provided input on the content, design and development of this presentation.

The committee consists of:

3 trustees, 5 representatives from each Board partner group, 1 community member, 3 students from secondary schools and staff.



What does
budget
consultation
look like?



2. Timeline



Plans for Public Consultation into Budget Process

Activity	Type	To Budget Committee	To Board of Education	Ministry Deadline
2025-26 GOVERNMENT FUNDING ANNOUNCEMENT – MID-MARCH				
2025-26 Budget Assumptions	Budget	April 10		
Budget Assumptions & Multi-Year Budget Planning	Budget		April 15	
PUBLIC BUDGET PRESENTATION	Budget		April 22*	
Draft Budget Review	Budget	May 8		
March 31st Quarterly Report	Quarterly Report	May 8	May 20	
Budget Approval – 1st Reading	Budget		May 20	
Budget Approval – 2nd & 3rd Reading	Budget		June 17	
Annual Budget due to MoECC	Budget			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**

MoECC Next Year Funding Announcement

Preliminary

Next Year



3. Context



Operating Budget



Student Supports
Instruction
Administration
Maintenance
Transportation

Capital Budget



Buildings
Land Improvements
Furniture, Equipment
Buses, Fleet
Site Purchases

Special Purpose Funds



Specific Time Frame
Specific Function-
Examples:
School Trust Fund
Annual Facilities Grant
Classroom Enhancement
Fund
Community Link



Revenue *(Mostly from the Province)*

2024/25 Total Amended
Budget: \$196,741

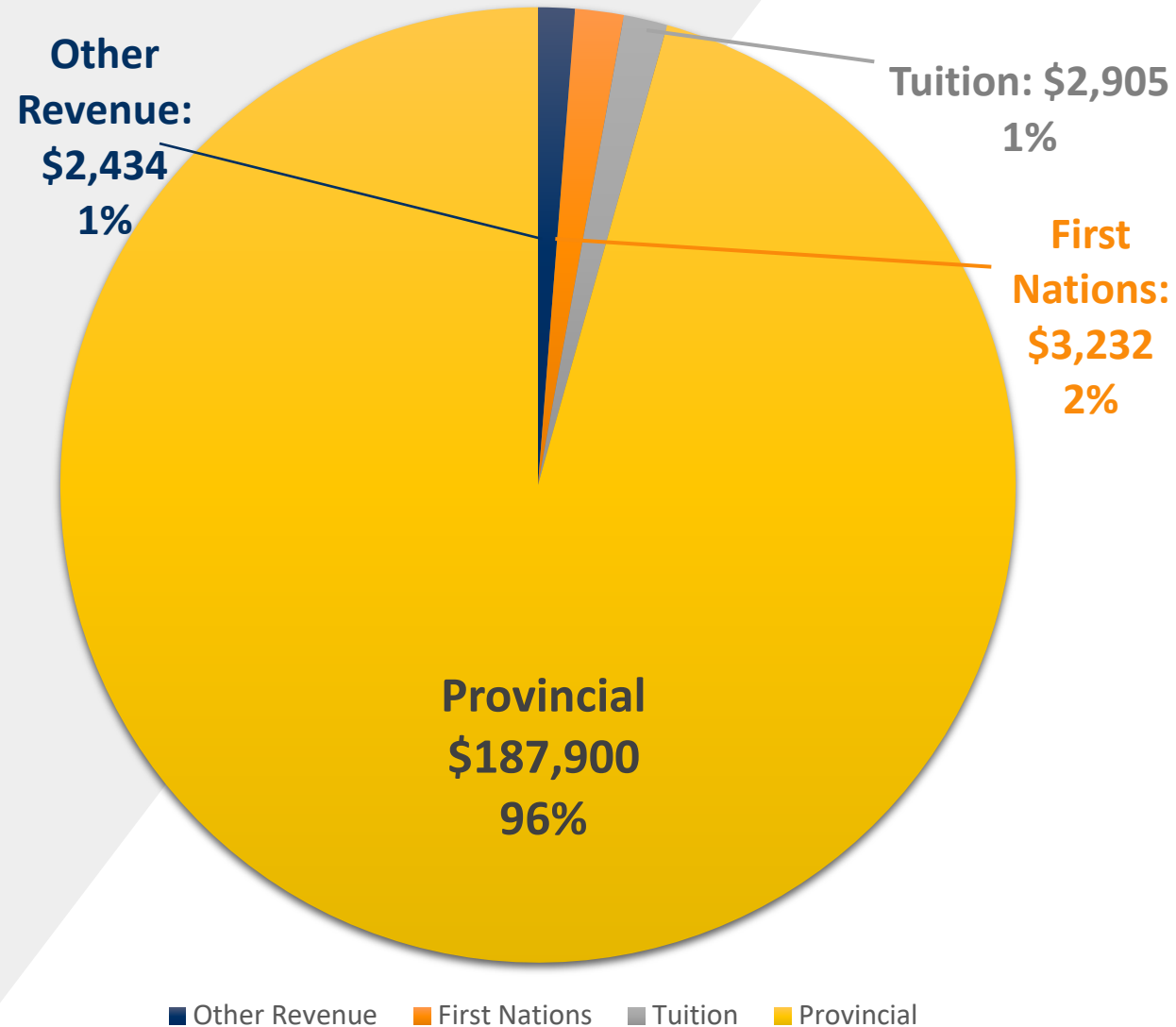


Chart is in thousands \$'000



Breakdown of “Other Revenue”

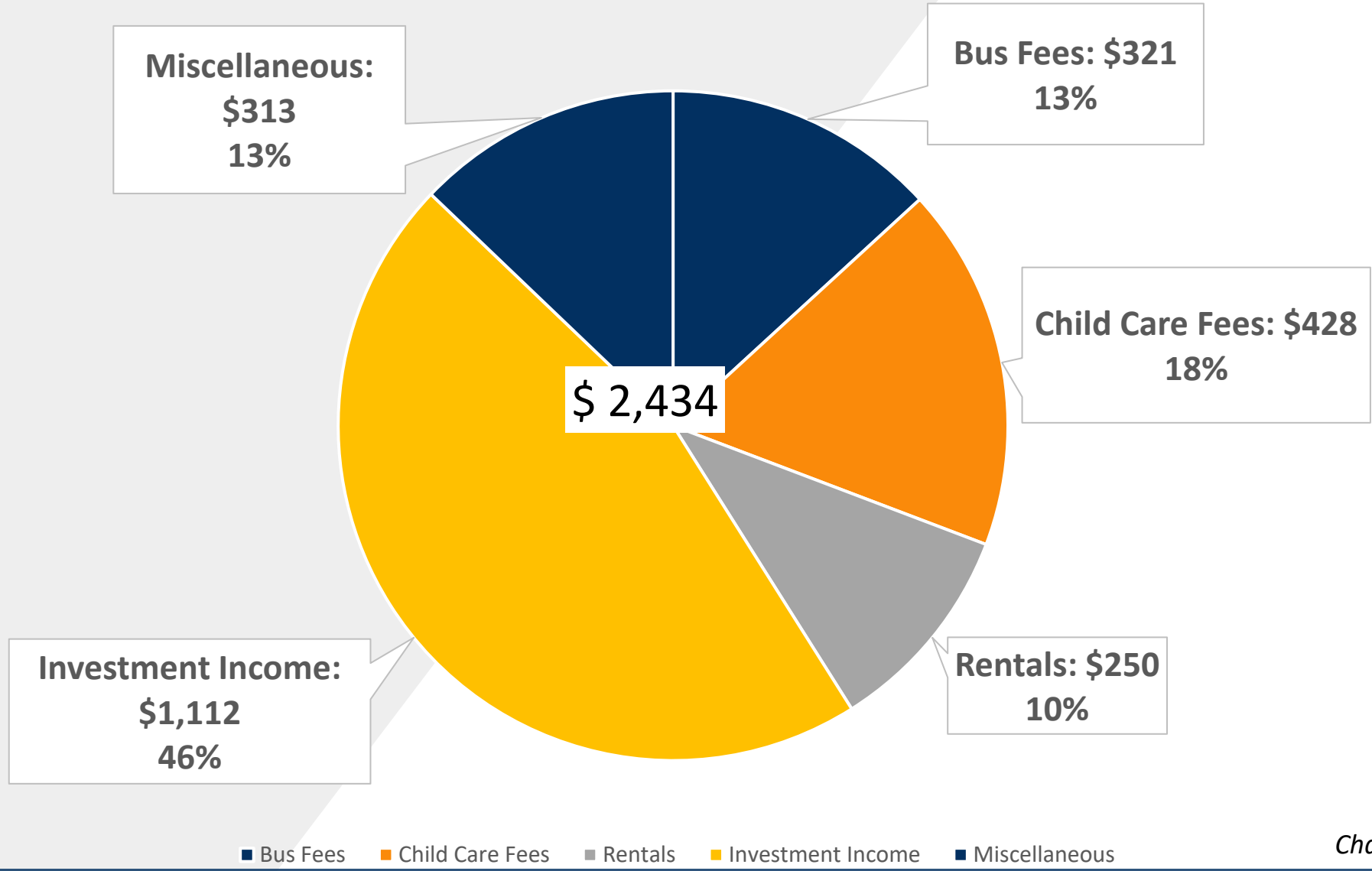


Chart is in thousands \$'000



Spending by Function Actual 2023-24

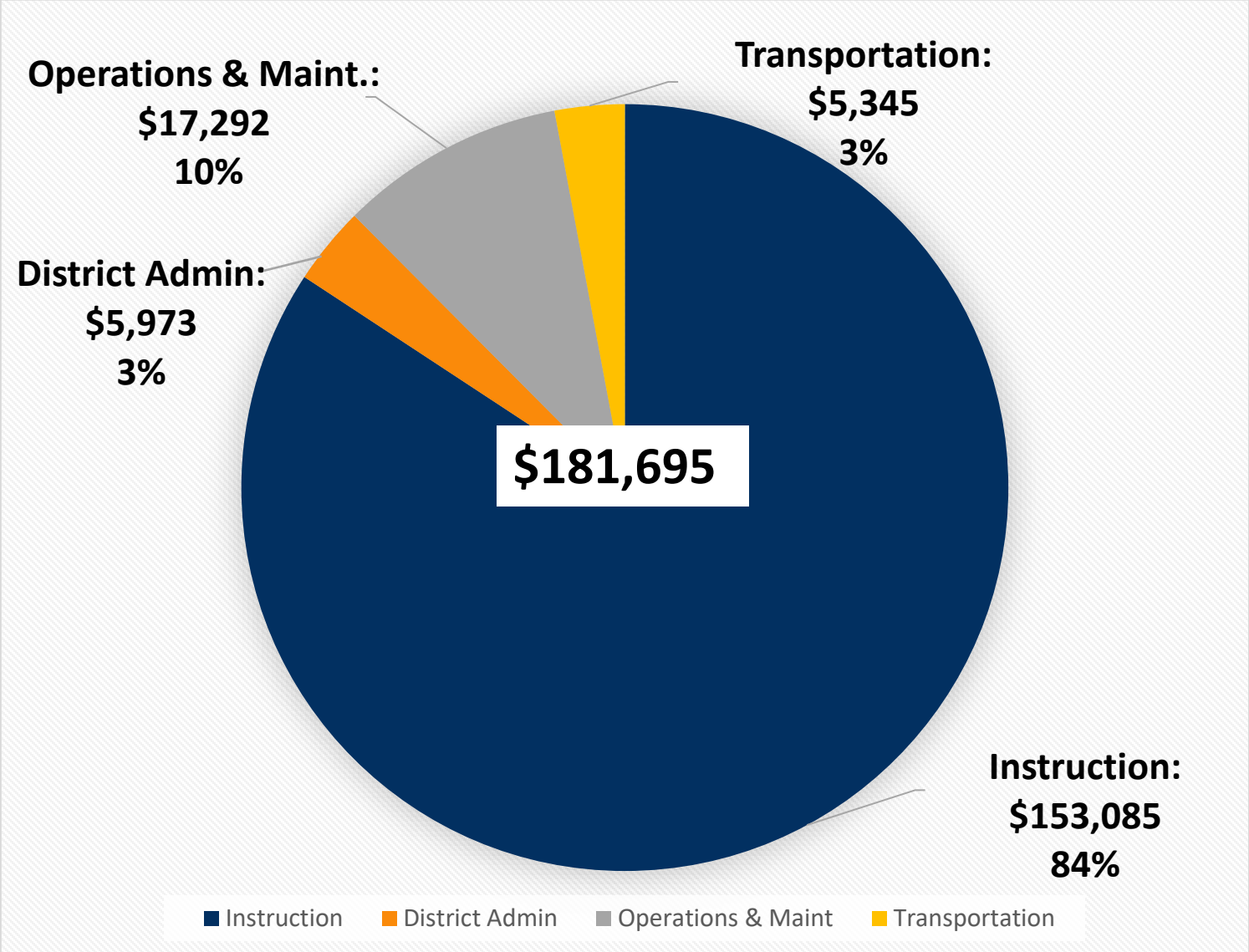


Chart is in thousands \$'000



Spending by Function Actual 2023-24: “Breakdown of Instruction”

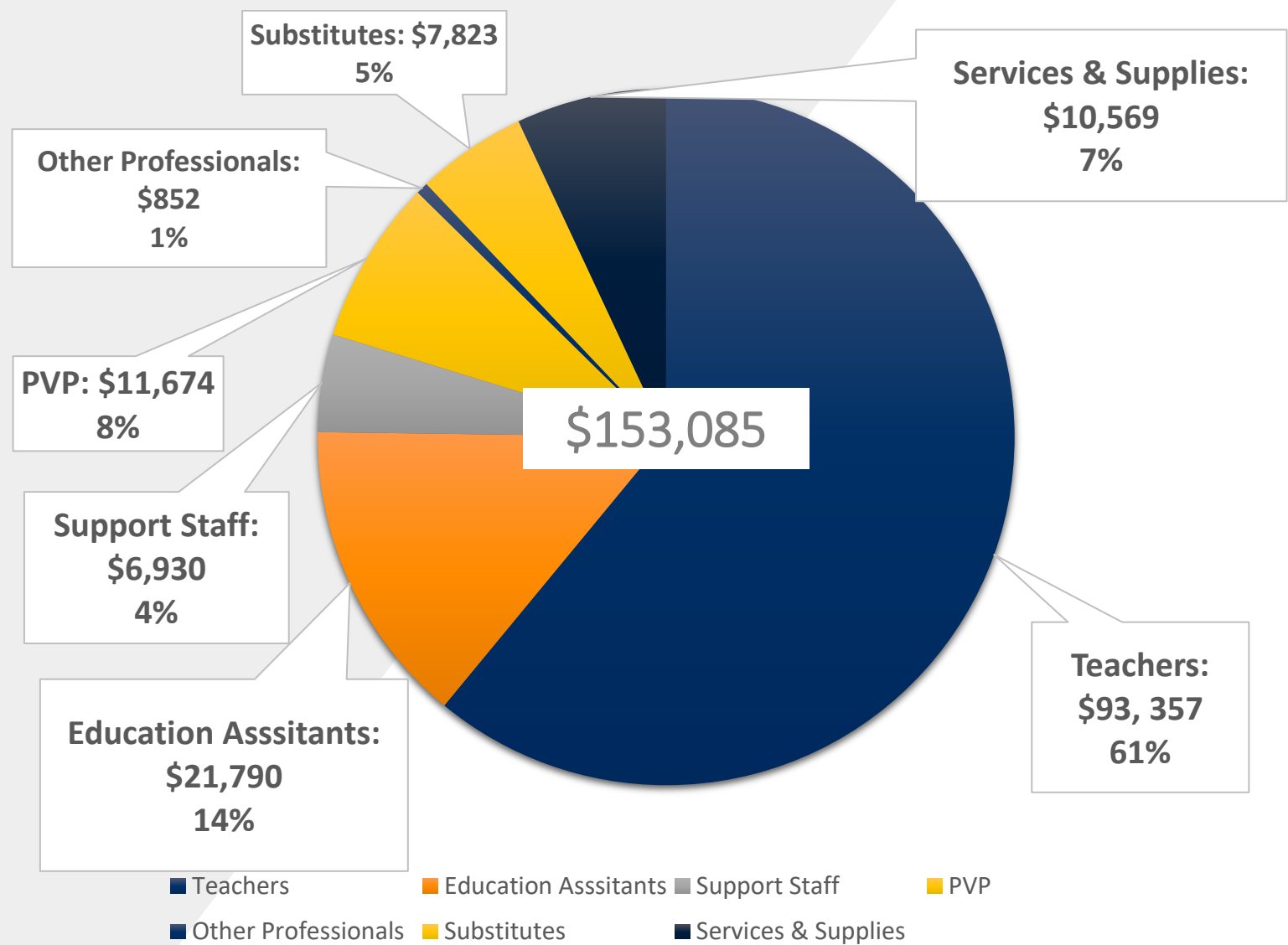


Chart is in thousands \$'000



Comparison of Key Spending Categories, across similar sized districts

		Percentage of 2025-26 Annual Budgeted Operating Expend., by Function (%)			
District	Enrolment FTE, Sept24	Instruction	District Admin.	Operations and Maintenance	Transportation
PROVINCIAL AVE.		83.1	3.9	11.1	1.9
Maple Ridge-Pitt Meadows	16,451	86.3	3.7	9.6	0.4
Delta	15,934	85.7	3.3	10.5	0.6
North Vancouver	16,469	85.7	3.9	10.2	0.2
Chilliwack	15,766	84.4	3.4	9.6	2.6
Sooke	13,694	85.7	4.2	8.2	1.8
Nanaimo-Ladysmith	15,277	83.3	4.3	11.1	1.2
Abbotsford	20,280	85.0	3.6	9.8	1.6
Kamloops-Thompson	15,988	80.5	3.4	12.8	3.3
Prince George	13,205	80.3	3.7	12.6	3.4



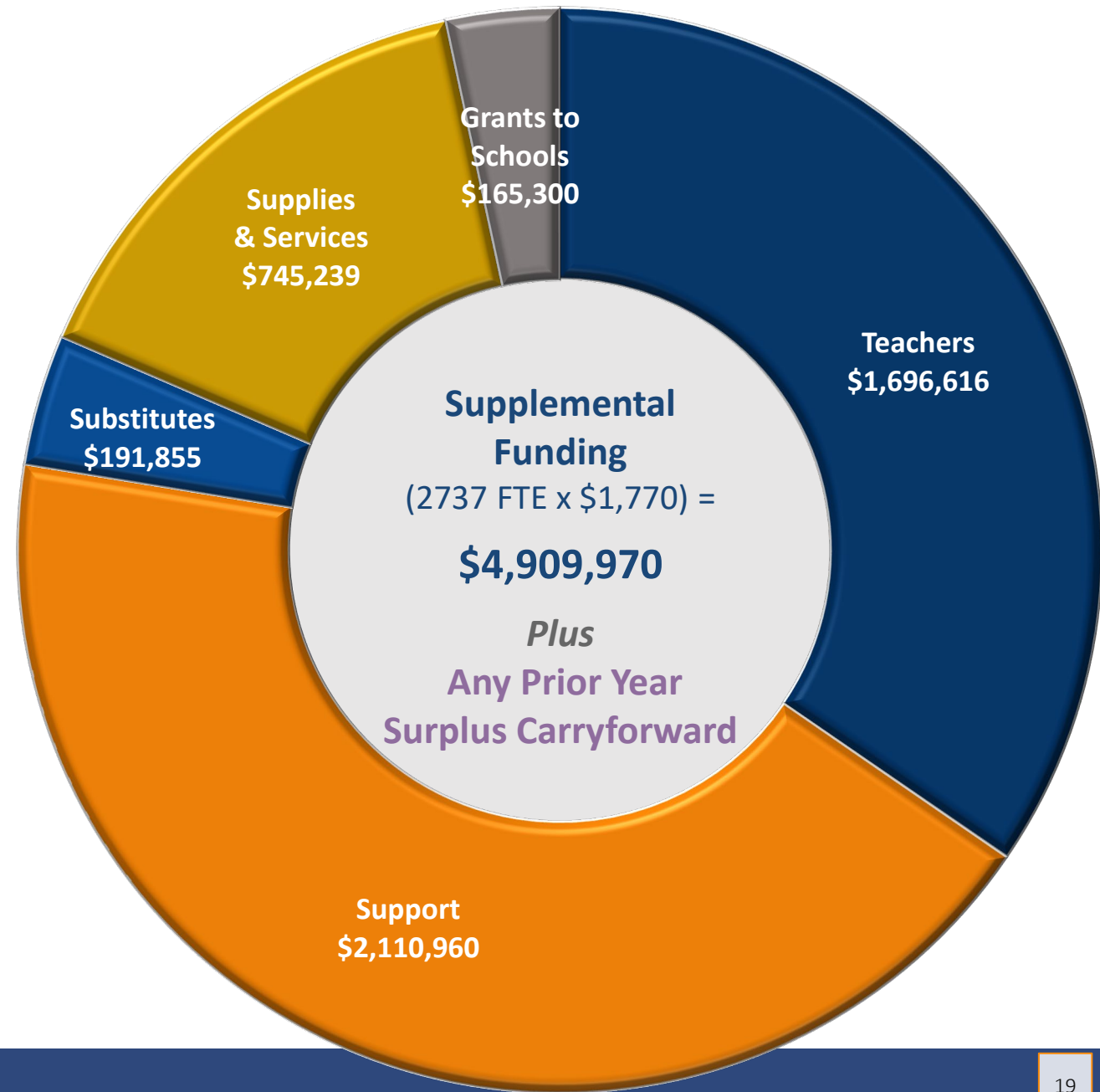
Indigenous Education

3 Distinct Sources

1. **Local Education Agreements** provide funding to school districts for on-reserve students in place of the basic grant:
Est. \$3,231,588

2. The **Supplemental grant** is used to provide enhancements for ALL Indigenous Learners:

3. Additional Grant to support Indigenous Education Council:
\$171,467





4. Assumptions

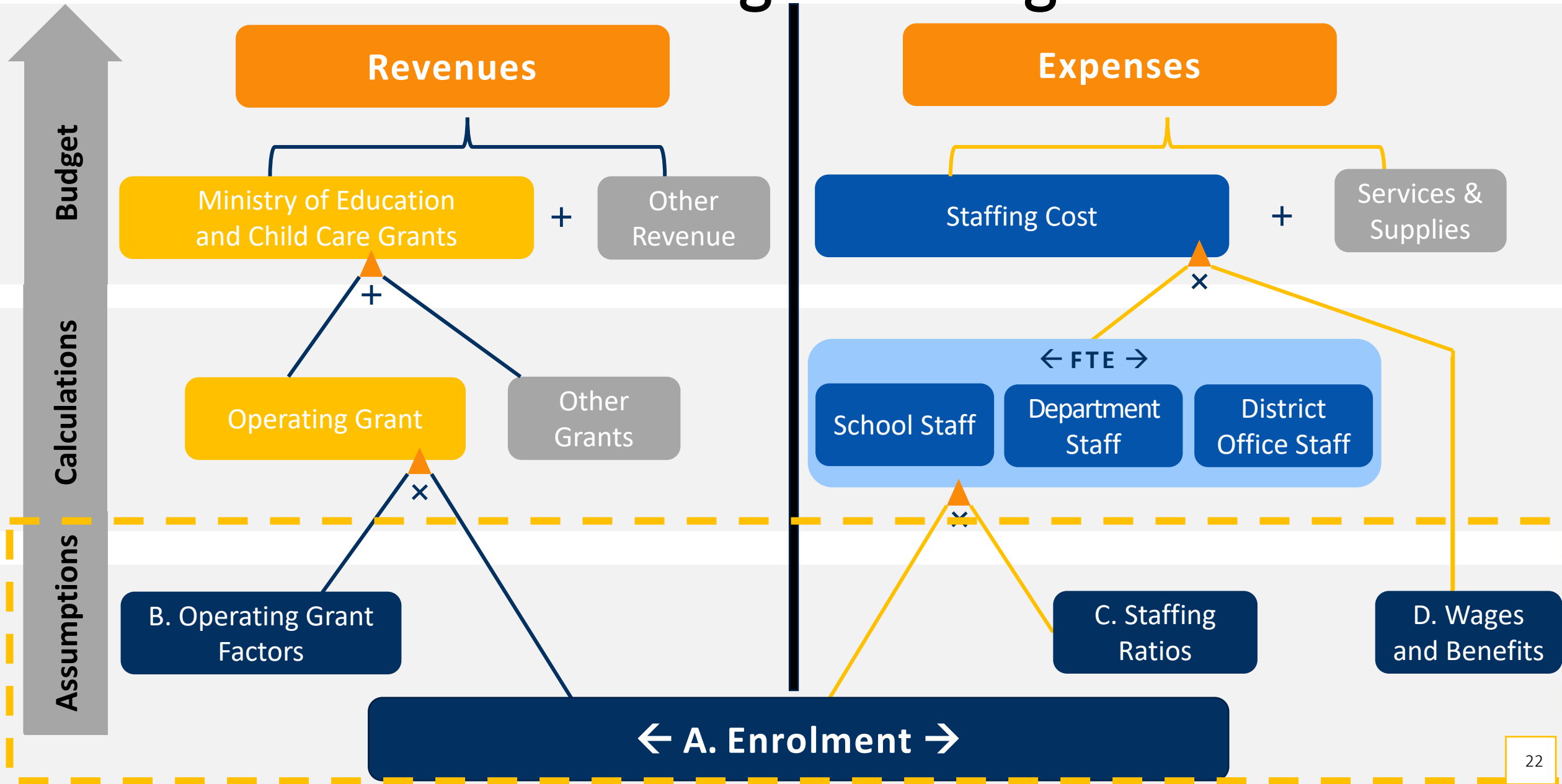


Overarching Budget Assumptions

1. Increases in costs are outpacing our revenue growth.
2. Collective bargaining is not yet completed
3. Budget is built on 2021-2025 Strategic Plan (undergoing refresh)

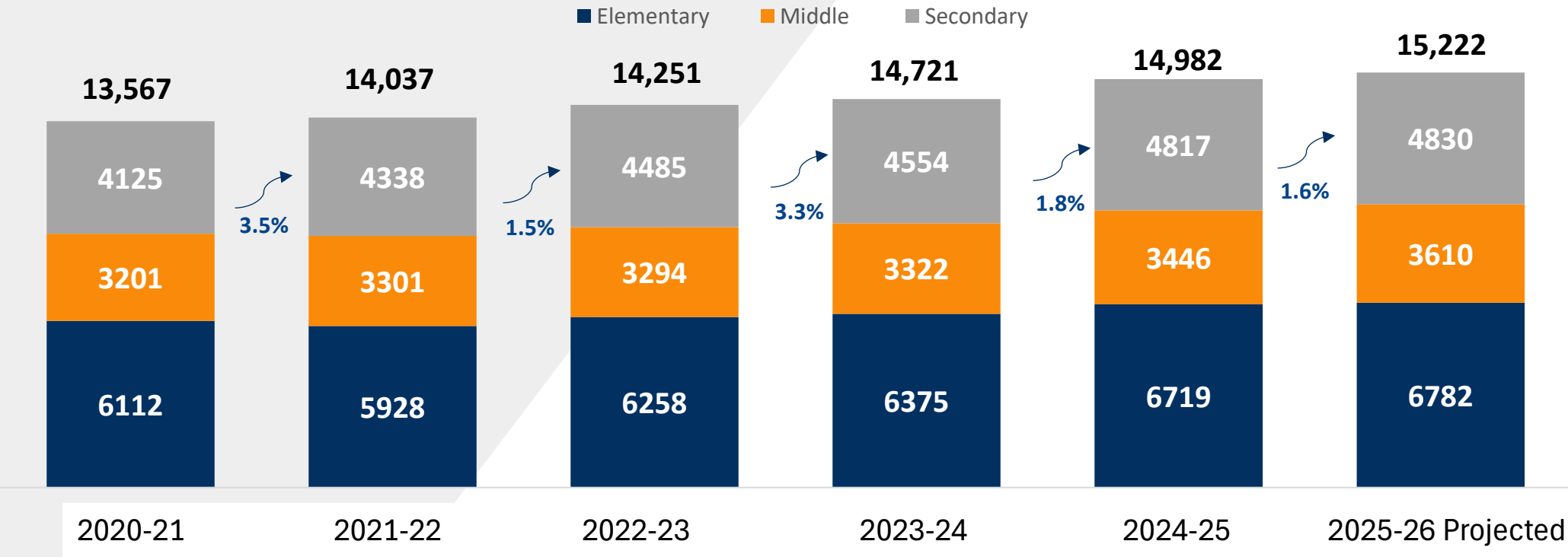


How is the Budget Put Together?



A. Enrollment, Headcount

Enrollment Trends and Projection (Headcount excl. Flex. CLC, and WEX), 2020-21 to 2025-26, as of September count



B. Ministry Operating Grant Factors per pupil

Supplement	2025-26 \$	2024-25 \$	Increase
Basic Allocation	9,015	8,915	1.12%
Special Education – Level 1	51,300	50,730	1.12%
Special Education – Level 2	24,340	24,070	1.12%
Special Education – Level 3	12,300	12,160	1.15%
English Language Learners	1,815	1,770	1.11%
Indigenous Ed.	1,790	1,795	1.13%

Note: In 2024-25, the district received \$1,834,188 in Labour Settlement Funding that has now been rolled into the per pupil grants for 2025-26



C. Staffing Ratios

Teachers

- School Act sets class size limits in section 76.1
- 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



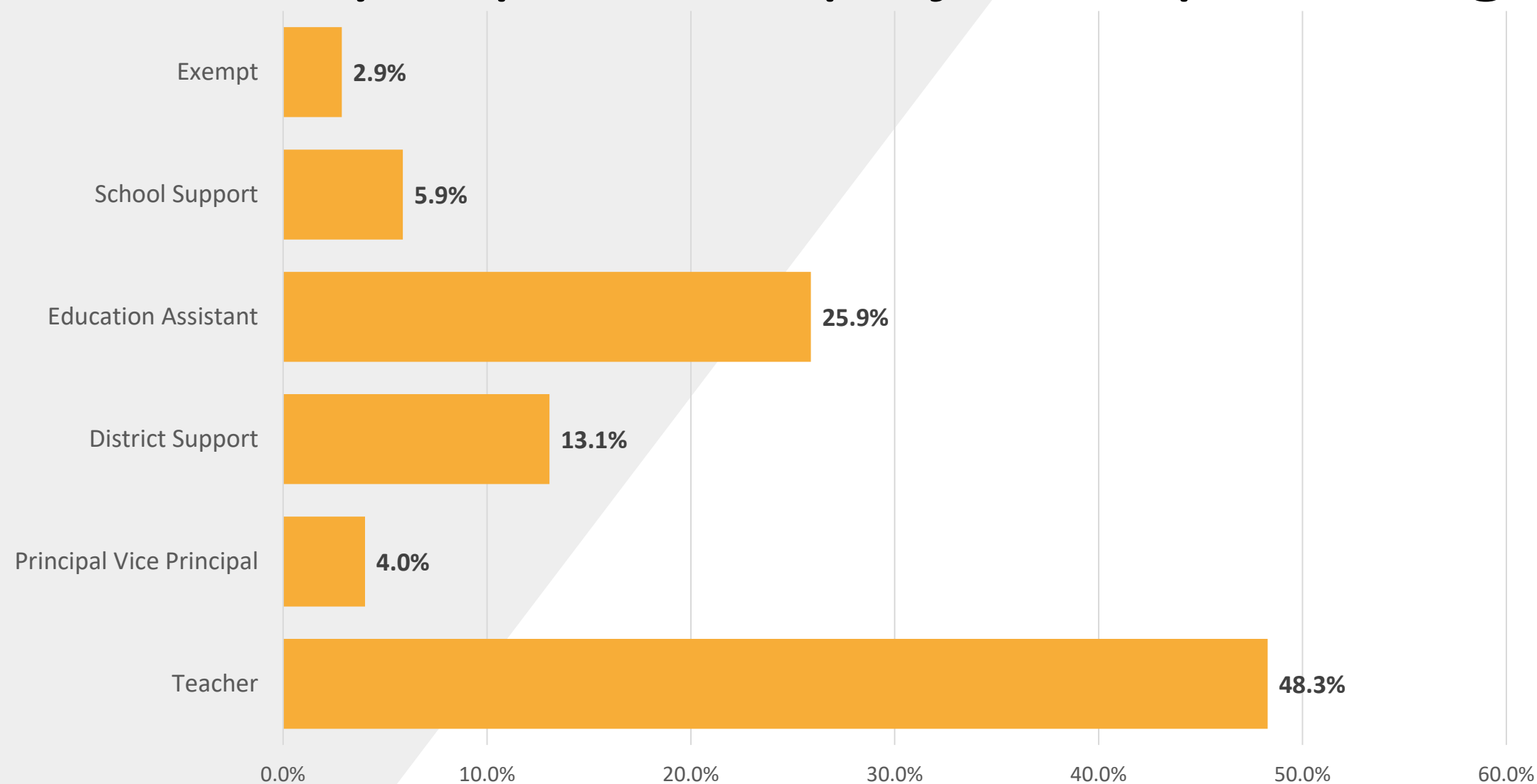


C. Staffing Ratios

- Provide a starting point for staffing schools
- Admin Procedure 534 School Administrative Entitlements provides an example of ratios for PVP
- Ratios are only part of the staffing equation
- Other layers:
 - Socioeconomic factors
 - School complexity
 - Strategic Plan initiatives



DRAFT Staff by Department projected, percentages



D. Wages and Benefits

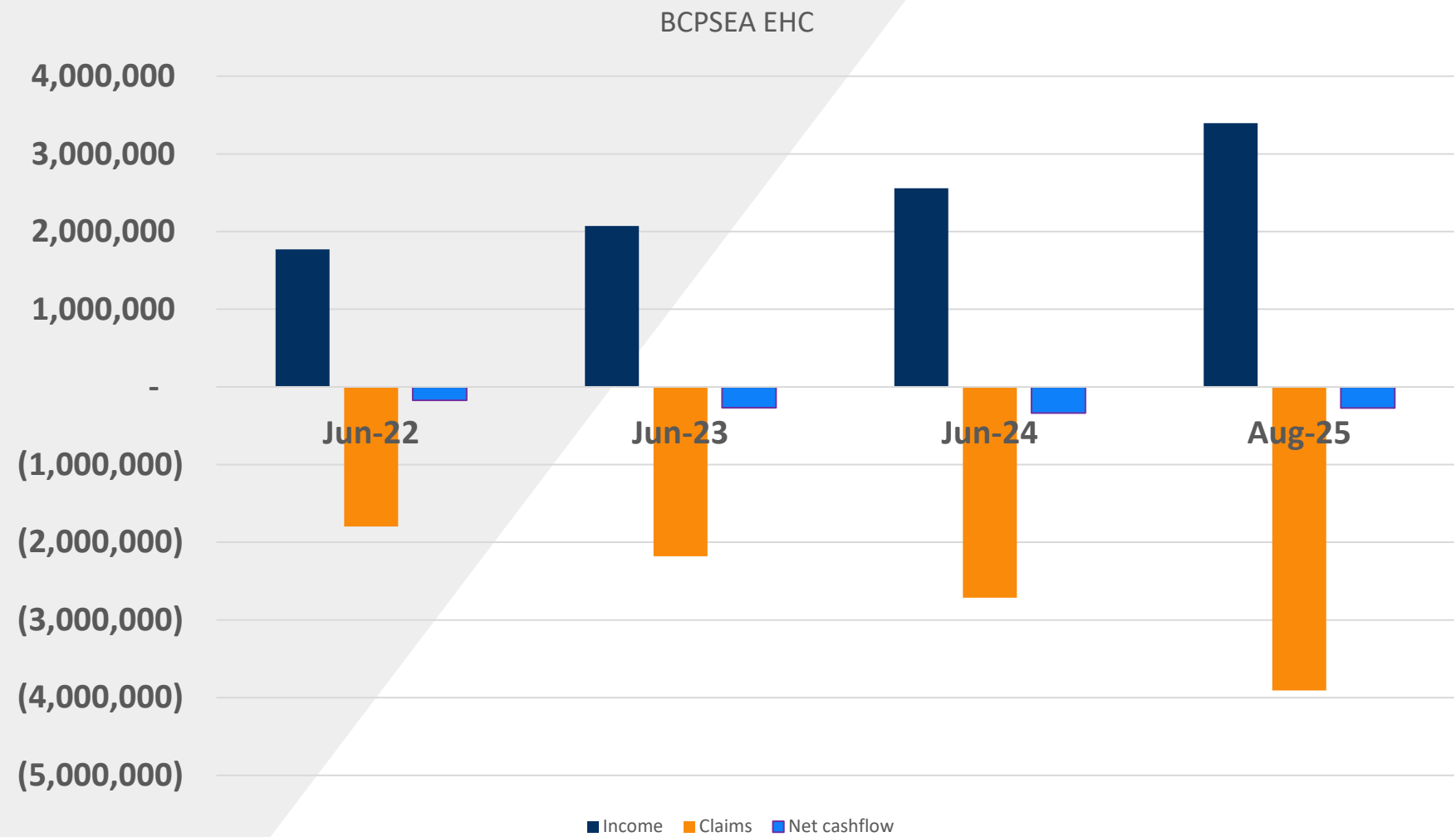
Wage Assumptions

1. Collective Bargaining not yet completed so most wages are status quo.
2. \$610,000 of contractual obligations for increases based on salary scale movements.



D. Wages and Benefits

Extended Health Care Benefits



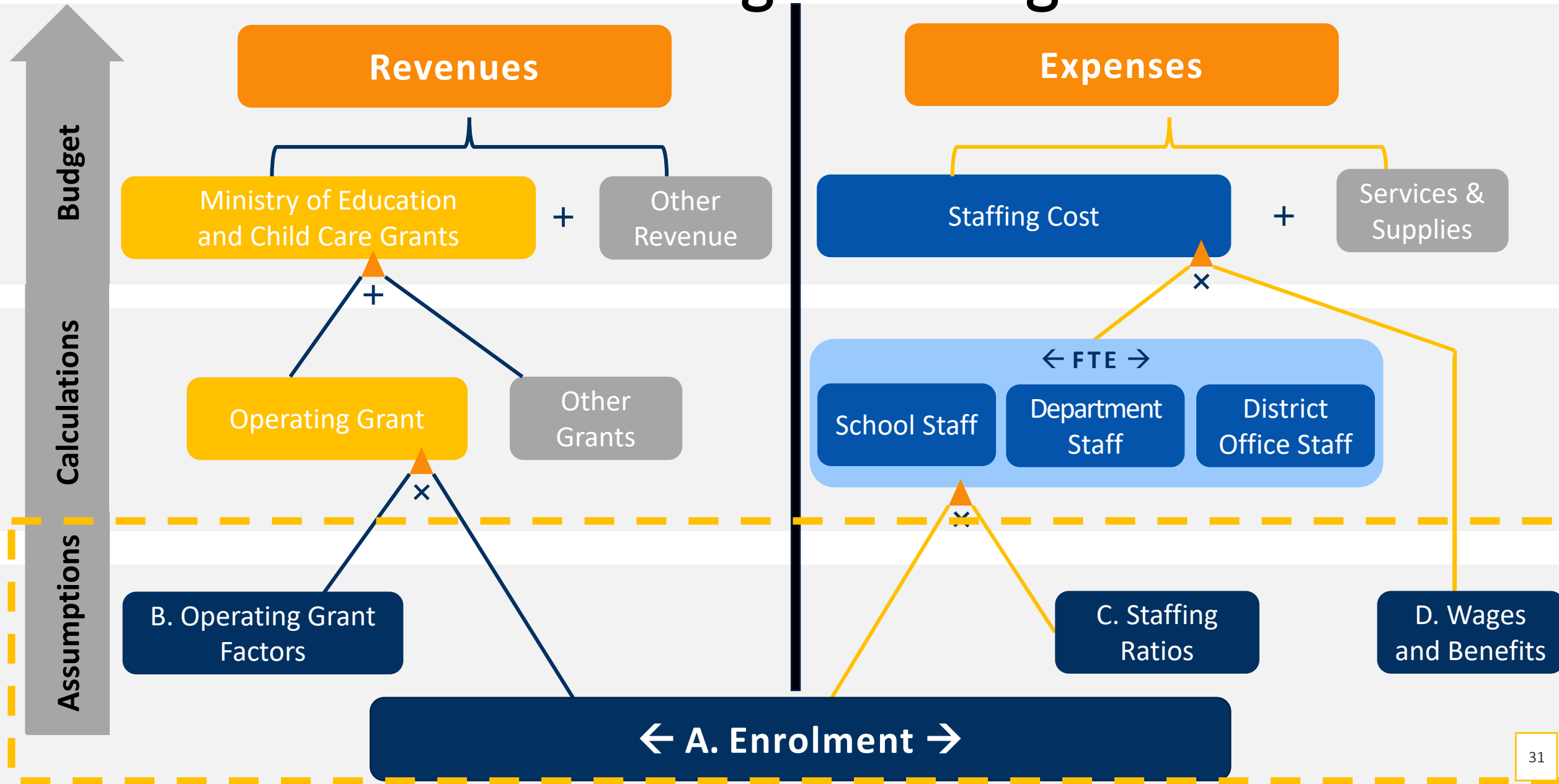
D. Wages and Benefits



Benefit Assumptions

1. Extended Health (EHB) and Dental costs are rising by 15% and the District needs to catch up its payments from prior year increases.
 - \$747,000 to clear off current cashflow deficit
 - \$1,405,000 to cover the inflationary increases and set up a reserve amount
2. \$362,000 to cover the increase in CPP, EI and WCB maximums.

How is the Budget Put Together?



5. Building the Budget

Key Assumptions:

1. Revenue:

- Enrolment increase of 49 FTE
- Small adjustments in provincial averages

2. Expenses

- collective bargaining increases unknown
- Benefit costs increase – CPP, EI, Pensions, WCB
- Substantial increases in extended health and dental
- 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
- Salary obligation increases that are not funded by Provincial revenue increases
- Costs outpacing revenue growth
- Budget and Financial Risks



Budget and Financial Risks



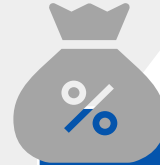
STAFFING

- Composition and Experience
- Vacancy Factors
- Collective Agreements (renew in 2025)
- Sick Leaves and Absences



EXTERNAL

- Health Issues
- Insurance costs
- Unplanned Expenses
- Inclement Weather
- Earthquake
- Inflation and Interest Rates



GOVERNMENT

- Regulatory Decisions
- Funding – for all/ part of benefit costs increases, teacher increments, exempt and principal raises



DISTRICT

- Enrolment
- Capital Needs
- Capital Project Overruns
- Budget Estimates and Forecasts



5. Alignment With the Strategic Plan

2021-2025





Four Key Areas:

Literacy

Human & Social Development

Numeracy

Transitions



Update on Strategic Plan Initiatives

1. Story from Curriculum and Indigenous Education Departments, Grade 1
“Forest SNAP”

2. **Middle School literacy support plan:**
Story from CMS grade 7 students on
“Literacy Games”

INITIATIVES 23-24 and 24-25

Operations Investments

School Budget Allocation

Educational Services

IDEA Coordinator/Sexual Health Teacher

Non-enrolling Secondary

Numeracy K-8 In-service

Transitions K-5 Attendance & Personalized Programming

Dual credit careers programming

Integrated Care Services

Elementary Mental Health Strategy

Middle school literacy support plan



Reflecting on 2024-25 Strategic Initiatives

Forest SNAP

(Curriculum & Indigenous Education Departments,
Grade 1)

“All of my students were able to have an access point to show what they knew, and I could differentiate it for those who needed it” - Grade 1/2 Teacher.

The Curriculum and Indigenous Education Departments collaborated to develop Forest SNAP, an educational resource which promotes learning number sense competencies for Grade 1 student through play.



Reflecting on 2024-25 Strategic Initiatives

Literacy Games

(Chilliwack Middle School, Grade 7)

"My favourite game is Speedy Words because I can compete with my friends to see who knows more or who is more creative." - Student

Literacy Game Stations created hands on opportunities to explore words, letters and vocabulary, to improve reading and writing skills, and to engage reluctant and struggling learners.





6. Budget



Accumulated Surplus Policy (Admin Procedure 601)

Unrestricted Operating Surplus (Contingency)

The District will maintain an unrestricted operating surplus to support effective planning that includes risk mitigation. From time to time, the district may require emergency funds, or contingency funds for unexpected increases in expenses and/ or decreases in anticipated revenues. In these situations, the district needs to have access to enough funds to continue to provide educational services and maintain regular operations without implementing one-time service cuts.

The target balance for the Unrestricted Accumulated Operating Surplus is established in the range of **2 to 4 percent** of annual operating expenses as approved in the Annual Budget.



Accumulated Surplus – SY25

	SY25 Amend Budget
Accum. Surplus, July 1, 2024	7,250
2024-25 Budgeted Surplus (Deficit)	-1,786
Accum. Surplus, June 30, 2025	5,464
	2.76%
Benefit deficit paydown and other adjusts	-784
Revised Accum Surplus, June 30, 2025	4,680
	2.33%

Chart is in thousands \$'000

Accumulated Surplus – SY26

	SY26 Budget
Projected Accum. Surplus, July 1, 2025	4,680
2025-26 Working Budget Surplus (Deficit)	-2,318
Accum. Surplus, June 30, 2026	2,363
	1.18%
Budget adjustments needed	1,735
Revised Accum Surplus, June 30, 2026	4,097
	2.06%

Net \$583,000 Deficit Indicates a structural Deficit which we are committing to resolving over a 2-year period

Next Steps

Use Budget Assumptions and Strategic program changes to build the Draft Budget for 2025-26.

Develop reasonable assumptions to develop a three-year multi-year financial plan.

Board of Education and Budget Advisory Committee will **receive a Draft Budget in early May.**





7. Other Funds





Special Purpose Funding

Fund	2024-25 Budget
Annual Facilities Grant	\$ 456,617
Learning Improvement Fund	650,381
School Trust & Scholarship Funds	4,450,000
Early Learning Funds	918,650
French Language (OLEP)	196,203
Community Link	775,082
Classroom Enhancement Funds	23,058,942
Feeding Futures	1,789,043
Career Programs	382,000
Other	269,000
	\$ 32,945,918



Careers and Feeding Futures



Career Education – Dual Credit:

- Dual credit allows students to earn secondary school-based credits in addition to University credits simultaneously.

Funds:

- \$200,000 - Dual Credit expansion grant
 - \$100, 000 - Health care expansion grant
 - \$180, 000 - Early Childhood Education
- Dual credit



Feeding Futures Initiatives:

- Provide a healthy lunch comprising a main and an extra item for students facing food insecurity. Expanded from prior years to serve over 1,000 students.
- Support current breakfast programs and pilot a uniform breakfast model by rolling out options for schools to order items from food vendors.
- Weekly local fruit deliveries to schools
- Purchase of some equipment.

Early Learning /Before & After School - Update

- 7 District operated Before/After School Care sites
- 3 “Just B4 Preschools”
- 10 sites with parent participation early learning programs (Little Explorers/StrongStart)

65 staff involved

BASC: 128 students

Just B4 Preschool: 61 students

StrongStart: approximately 1,425 students registered, and on average a combined attendance of 1300 students a month.





Capital Projects Fund

Projects approved by the Ministry:

- NEW East Side Elementary
- Sardis Secondary Addition
- Sardis Secondary and Cultus Lake Building Envelope upgrades
- Sardis Secondary, East Chilliwack Elementary, and Cheam HVAC Upgrades.
- Vedder Middle Interior Construction Upgrades
- Kitchen Equipment
- Two Replacement Buses
- ADR Addition

Locally funded projects:

- Vehicles
- Equipment
- Custodial Equipment



Questions / Comments



Simone Sangster, Secretary Treasurer

Mark Friesen, Assistant Secretary Treasurer

Email: letstalksd33@sd33.bc.ca

www.sd33.bc.ca