

# Preliminary Budget 2024/25

With Three-Year Financial Plan



New  
Westminster  
Schools

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## 1.0 INTRODUCTION

The following preliminary budget companion guide should be read in conjunction with the 2024/25 Annual Budget of School District No. 40 (New Westminster) (the “District”).

The purpose of the budget companion guide is to provide context and explanations that enhance the reader’s understanding of the District’s annual budget.

The District operates under the authority of the School Act of British Columbia (the “School Act”). In accordance with the School Act, school districts in the province must approve a balanced budget for the upcoming fiscal year and submit it to the Ministry of Education and Child Care (the “Ministry”) by June 30th.

This budget has been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

As required by the Ministry and Public Sector Accounting Standards (“PSAS”), the District tracks and reports revenue and expenditures under three separate funds (operating, special purpose, and capital). Budgets for each of the funds are presented in the schedules of the annual budget.

**Operating Fund:** The operating fund includes operating grants and other revenues used to fund day-to-day operations including instructional programs, school and district administration, facility operations, maintenance, and transportation.

**Special Purpose Fund:** Special purpose funds consist of targeted funding provided to the District by the Ministry and other sources for a specific purpose. Each special purpose fund must be accounted for in accordance with the terms of the funding.

**Capital Fund:** The capital fund includes capital expenditures related to equipment and facility purchases and enhancements. Capital expenditures are primarily funded by the Province of British Columbia, with additional funding provided through locally generated District capital funds, third-party contributors and operating and special purpose funds.

The preparation of the budget companion guide is the responsibility of management.



## 2.0 DISTRICT OVERVIEW

The District recognizes and acknowledges the Qayqayt First Nation, as well as all Coast Salish peoples, on whose traditional and unceded territories we live, we learn, we play and we do our work.

The District services the learning needs of over 7,700 students in the City of New Westminster and employs more than 1,000 teaching and support staff who are dedicated to supporting student success. The District provides K-12 educational services in 8 elementary schools, 3 middle schools and one secondary school and also provides a number of alternate education programs and programs of choice, including French Immersion, Montessori and an International Baccalaureate program.

### *Our Learning Journey – Strategic Plan*

All decisions made by the Board of Education of School District No. 40 (New Westminster) (the “Board”) are guided by our vision, mission and core values as determined through deep consultation with our partner groups and community. The District’s initiatives and resources are all aligned to our strategic plan which is built on our foundation to support our commitment in creating a place where students love to learn by enabling each student to learn in a safe, engaging and inclusive environment.

In 2019, the Board approved its 5-year strategic plan, *Our Learning Journey*, which serves as a roadmap grounded in the collective wisdom of our students, staff, parents and community. Across the District, our shared priorities – along with our school-based and department-specific goals and actions – amplify and enhance each other. We are proud to have a consultative model that coordinates budget planning and resource allocation activities with inclusive partner group feedback based on the vision, goals and objectives.

#### Vision

A place where students love to learn

#### Mission

To enable each student to learn in a safe, engaging, and inclusive environment

#### Values

##### Collaboration

Purposeful, cooperative relationships to achieve shared goals and consider each other in our decisions and actions

##### Engagement

Meaningful, purposeful, and relevant learning

##### Equity

Fair treatment and the removal of barriers to learning, achievement, and the pursuit of excellence for all

##### Inclusion

Learning where all people are welcomed, respected, and supported

##### Innovation

Curiosity, inquiry, and creativity

##### Integrity

Ethical, principled, and honest in our words and actions

Collectively, we, as a learning community are committed to following our strategic priorities of *Transforming the student experience, Building meaningful relationships, Leading into our future and Ensuring full participation in learning.*



### 3.0 BUDGET PROCESS AND CONSULTATION

We strive to ensure that budget input and resource allocations are connected to and aligned with our strategic plan. This model is an integral part of the District's operating culture. All budget decisions made by the District are guided by our vision, mission and core values and specifically guided by the following principles:

- **Alignment to our strategic plan** – priorities implemented must be aligned with the District's strategic directions;
- **Fiscally responsible** – proposed changes reflect prudent spending and balance new priorities with identified efficiencies;
- **Maximize returns** – priorities implemented must balance results and investments to maximize returns on student learning outcomes; and
- **Future oriented** – proposed changes are thoughtful and stand the test of time rather than being reactionary in nature.

In order to achieve these principles, we remain committed to the following as part of our budget process:

- providing timely and accurate budget information;
- receiving budget input and feedback;
- prioritizing budget requests for the upcoming budget year;
- allocating available resources to best meet requests that align with the strategic plan; and
- communicating the outcomes effectively for transparent accountability.

The consultation process has been a two-way dialogue between the Board and its partner groups to define priorities for the future. It has allowed for valuable input into the District's direction and decision making. The following represents the various means the District employs to connect with our partner groups who include the New Westminster Teachers' Union ("NWTU"), CUPE 409, New Westminster Principals' and Vice Principals' Association, District Parent Advisory Council ("DPAC"), Student Voice and the Indigenous Education Council:

- Two-week budget survey
- One-on-one consultation with partner groups and the Board
- Partner group submissions and presentation at the April Board meeting
- Student symposium
- Email address for dedicated budget feedback
- President's council meeting
- DPAC meeting attendance
- School newsletter and social media notification to encourage participation in the budget process



The consultations and feedback we seek are based on the priorities that are identified by our leadership team which are driven off the strategic plan but informed and prioritized through ongoing work throughout the year with partner groups. These lead to more focused consultations during our engagement process to further gather relevant input on how the suggested priorities resonate with partner groups. The feedback gathered is compiled and as necessary, the proposed budget and strategies for the upcoming year are accepted or modified accordingly, prior to the Superintendent Recommendations presented to the Board regarding the upcoming year's budget.

The table below provides the budget process for the 2024/25 year and the various opportunities for partner group engagement. There are multiple avenues to interact and share feedback in advance of the Board's approval of the preliminary budget.

January 30, 2024	Approval of the 2024/25 budget process
February 15, 2024	Submission of three-year enrolment to Ministry
February 27, 2024	Approval of the 2023/24 amended budget
March 15, 2024	Ministry funding announcement for 2024/25
April 16 – 26, 2024	Budget survey and one-on-one consultation with partner groups (CUPE 409, DPAC, New Westminster P/VP Association, NWTU, Student Voice, Indigenous Education Council)
April 30, 2024	Presentation of survey results and partner group submission presentations
May 14, 2024	Superintendent budget recommendations for 2024/25
May 14, 2024	Complete 1 <sup>st</sup> and 2 <sup>nd</sup> reading of budget bylaw
May 28, 2024	Complete 3 <sup>rd</sup> and final reading of budget bylaw

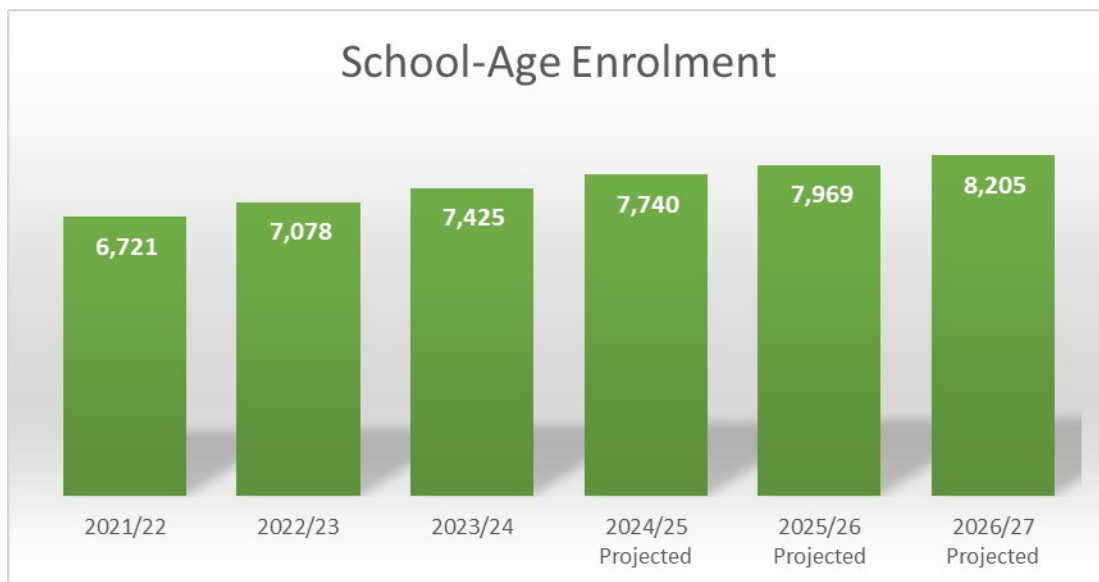
## 4.0 STUDENT ENROLMENT

The District is funded primarily through an operating grant received from the Ministry. The operating grant is based on student enrolment which is compiled through a data collection process called 1701 in September, February, May and July. The District receives a fixed amount per full-time equivalent (“FTE”) student. The District also receives supplementary grants for students who are identified as having unique needs and for other demographic and geographic factors.

District staffing levels are driven directly by student enrolment. Since salaries and benefits make up approximately 91 percent of the District’s operating expenses, reliable enrolment data is essential for financial planning. Each year the District completes an analysis of historical enrolment and student retention trends and reviews population data and new municipal development approvals to develop an estimate of elementary, middle and secondary student FTE for the ensuing three budget years.

Enrolment has been increasing at a steady rate over the past five years and the trend is expected to continue. An increase of 315 FTE (4%) is projected for 2024/25.

The enrolment information presented below is school-age enrolment as of September each year and includes standard K-12 enrolment, continuing education, alternate schools and online learning.



### *Capacity*

Tied to enrolment is the capacity constraints on our facilities to accommodate enrolment growth. Our District is currently experiencing significant capacity pressures brought on by a growing student population and a severe lack of space at our existing schools. Short-term challenges and bridging solutions needed to address them will have an impact on the District’s operating budget.

The 2024/25 school year will see the following strategies implemented to address short-term capacity.

- Additional school portables and/or interior renovations at some of the elementary and middle schools
- Move to online course delivery of Career Life Education at New Westminster Secondary School (“NWSS”)
- Slight reduction in international student enrolment at NWSS

The District’s long-term strategy to address the capacity crisis includes the following capital projects.

- In October 2023, the Ministry announced the approval of an additional floor to the original Queen Elizabeth Elementary expansion project in Queensborough, which will transform the building from a two-storey structure to a three-storey school that provides space for 21 classrooms.
- In the Spring of 2022, the District received notice from the Ministry acknowledging the needs for a 600-student capacity elementary school in the Fraser River Zone.
- In the Spring of 2023, the Ministry acknowledged the need for a new middle school site acquisition in the west end of New Westminster.

Refer to section 7.0 for more details on current capital projects supported by the Provincial government.





## 5.0 OPERATING FUND BUDGET

The three-year financial plan for the operating fund budget is included in section 5.7.

For the 2024/25 school year, the operating fund base budget is estimated to be in a deficit of \$589,659, followed by a deficit of \$292,000 in 2025/26 and a surplus of \$101,000 in 2026/27. The main factor contributing to the structural deficits is the District's capacity crisis resulting from projected enrolment growth and the need to purchase portables with operating dollars.

The base budget makes the following assumptions/adjustments:

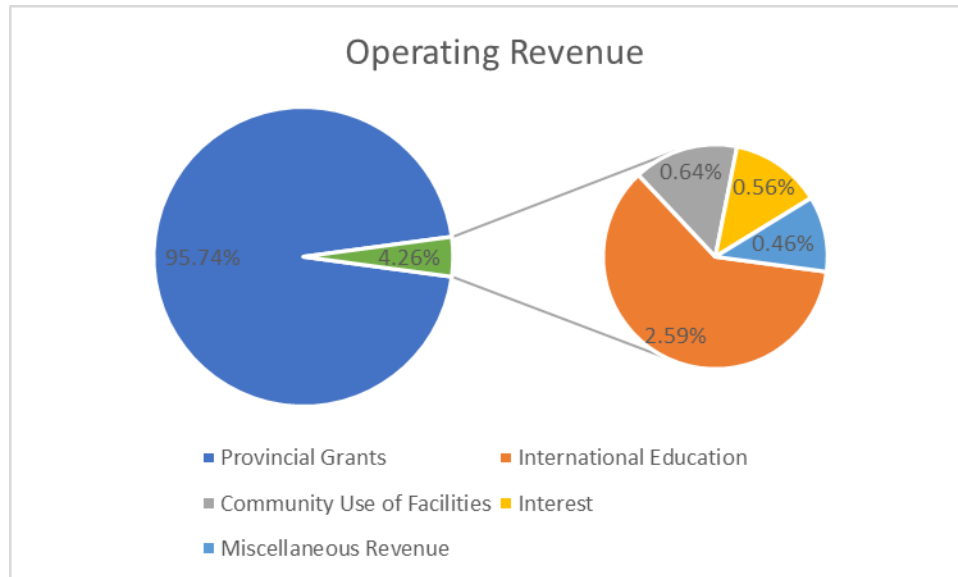
- Grant revenue is increased to align with enrolment projections in each year;
- Per-student funding rates and supplemental funding for unique students and unique factors is adjusted for 2024/25 rates and assumed to stay consistent in future years;
- International enrolment decreases by 20 FTE (approximately \$300,000) in 2024/25 to address short-term capacity constraints (see section 4.0);
- Teacher (enrolling and non-enrolling) and Education Assistant ("EA") increases in staffing are based on estimated student enrolment projections in each year;
- Collective agreement wage increases and related funding are incorporated for each year (funding for cost of living adjustment for 2024/25 has been included as an estimate in the preliminary budget as the funding has not been announced or confirmed by the Ministry at the time of budget approval and is therefore subject to change);
- Increases for principals, vice principals and exempt staff is included and assumed to be consistent with collective agreement increases in each year (funding is confirmed for the 2024/25 school year however it is not confirmed and therefore not included for the 2025/26 or 2026/27 school years);
- Expected increases to the District's share of benefit premiums are factored in each year;
- Portables funded from operating funds to accommodate enrolment growth are estimated based on the projected student enrolment in each year;
- One-time savings and surplus asks from the previous year are reversed; and
- Inflation on services and supplies.



## 5.1 Operating Fund Revenue

The District receives the majority of its revenue from the B.C. provincial government, through the Ministry. Any changes to provincial grants will consequently have a significant impact on the District's budget.

The District's budgeted operating revenue for 2024/25 is presented as below.



### *Provincial Grants*

Operating grant revenue is based on the preliminary operating grants announced by the Ministry on March 14, 2024. The District anticipates receiving a lift in operating grant revenue of \$7.23 million for 2024/25. \$4.36 million of this increase is due to enrolment growth and \$2.87 million is due to an increase in the per student funding rates as determined by the Ministry. The per student funding rate increase includes amounts for labour settlement funding.

### *International Education*

Planned FTE levels for the 2024/25 school year are expected to decrease by 20 FTE as a result of current capacity constraints at the secondary school, where the majority of international students attend (see section 4.0). The revenue impact of this is approximately \$300,000 for 2024/25. International enrolment levels for 2025/26 and 2026/27 are expected to return to prior levels of approximately 180 FTE, assuming the implementation of a 5-block timetable in the 2025/26 school year at NWSS.

## 5.2 Operating Fund Expenses

The most significant portion of the District's expenses is salaries and benefits, which comprise 91% of the District's operating budget. The remaining 9% goes to services and supplies, tangible capital asset purchases and local capital transfers.

### *Salaries and Benefits*

	2022/23 Actual	2023/24 Amended Budget	2024/25 Preliminary Budget
Teachers	34,160,518	38,648,366	41,854,910
Principals and Vice Principals	4,186,121	4,615,152	4,746,606
Educational Assistants	7,570,106	8,918,985	9,900,353
Support Staff	5,957,733	6,229,961	6,604,951
Other Professionals	2,946,361	2,893,531	3,026,272
Substitutes	2,769,343	3,004,969	3,379,973
<b>Total Salaries</b>	<b>57,590,182</b>	<b>64,310,964</b>	<b>69,513,065</b>
Employee Benefits	14,027,140	15,644,317	17,452,674
<b>Total Salaries and Benefits</b>	<b>71,617,322</b>	<b>79,955,281</b>	<b>86,965,739</b>

In the 2024/25 school year, salaries and benefits are estimated to increase by \$7.0 million due to enrolment growth, wage increases for unionized and exempt employees, increases in benefit costs and new priorities supported in the 2024/25 school year (see section 5.5).

It is estimated that an additional 18.4 FTE teachers and 15 FTE EAs will be required to support increased enrolment in 2024/25. The incremental cost is \$3.13 million.

Benefit costs are estimated to increase by \$665,000 as a result of increases in extended health and dental plan coverage and rates.

Salaries and benefits expense in 2025/26 and 2026/27 are estimated based on the following assumptions:

- Increases to FTE for teachers, EAs and TTOCs for enrolment growth is based off of the three-year enrolment submission to the Ministry on February 15, 2024 and current ratio allocations;
- Wage increases for teachers and support staff will be fully funded by the Province. A 2% increase has been assumed for 2025/26 and 2026/27;
- Wage increases for non-unionized staff are assumed to be consistent with the collective agreement wage increases however it is assumed that they will only be funded by the Province in the 2024/25 school year therefore no corresponding revenue has been included for 2025/26 and 2026/27; and
- Cost increases for employee benefit plan rates will not be provincially funded.

## Staffing

	22/23		23/24		Projected 24/25	
	2022/23 FTE	Student to Staff Ratio	2023/24 FTE	Student to Staff Ratio	2024/25 FTE	Student to Staff Ratio
Teachers	445.3	15.9	461.5	16.1	484.8	16.0
Principals/VPs - Admin	23.0	307.7	22.4	331.5	22.8	339.5
Principals/VPs - Teaching	8.0	884.8	7.6	977.0	7.2	1,075.0
Other Professionals	25.0	283.1	26.0	285.6	26.0	297.7
Education Assistants	200.4	35.3	205.4	36.2	227.7	34.0
Support Staff	141.1	50.2	146.8	50.6	148.1	52.3
Trustees	7.0	1,011.1	7.0	1,060.7	7.0	1,105.7
Total	849.8	8.3	876.7	8.5	923.5	8.4

## Services and Supplies

In 2024/25, services and supplies budgets have been increased to reflect cost increases for contracted services and supplies and for new priorities supported in the 2024/25 school year (see section 5.5). Projections for 2025/26 and 2026/27 assume there will be CPI inflation for services and supplies of 2%. No changes to service levels and existing budget allocations are contemplated in these projections.

### **5.3 Base Budget Unfunded Costs and Cost Pressures**

The Ministry does not fund all costs related to our education system. These costs which are downloaded to Districts must be absorbed within operating budgets. The following highlights some unfunded pressures the District faces for the upcoming year, which are reflected in the base budget.

#### *Inflation*

Early in the 2024 calendar year, Canada's annual inflation rate was around 3%, which is above the historic rate that we have seen for inflation over the last decade of about 2%. This increased inflation is reducing the purchasing power of Districts, specifically schools and departments, in carrying out their work when purchasing services and supplies. In years past, inflation has not been a significant factor to adjust for, however, under the current year circumstances, management has adjusted service and supply budgets by 3% to help offset the decrease to purchasing power. This represents an unfunded cost of approximately \$81,000.

#### *Exempt Staff Wages*

BC Public School Employers' Association ("BCPSEA") has provided salary grids to school districts across the province that are utilized to establish rates of pay across the education sector. The 2022/23 school year was the first year where exempt staff (Managers and Principals and Vice-Principals) wage increases were funded by the Province. Funding for the 2024/25 school year will continue however has not been announced by the Province at the time of the preliminary budget approval. Management has included an estimate of the funding and reflected as Other Ministry of Education and Child Care revenue in the preliminary budget. There is no confirmation of future years' funding.

The exempt staff wage increase for 2024/25 has been budgeted at 3.0%, consistent with collective agreement wage increases. As part of the multi-year financial plan, an increase of 2% has been budgeted in future years to represent the unfunded wage increase for exempt staff, as there is no certainty on whether the funding will continue.

#### *Portables*

We continue to see significant enrolment growth across the District. Nearly all schools are at or over their capacity limits. Until a new school is built to create capacity, the District must fund the purchase of portables through its operational dollars. This represents costs of approx. \$840,000 for the 2024/25 school year. The estimated cost for portables to accommodate the District's anticipated requirements for additional capacity in each of 2025/26 and 2026/27 is \$1.14 million and has been included in the multi-year financial plan.



**5.4 Efficiencies Supported in the 2024/25 School Year**

Given the District’s decreasing accumulated surplus balance and Board Policy 19 around contingency reserves (see section 5.6), the fiscally responsible action is to identify areas of ongoing efficiencies. Reliance on balancing budgets solely through the use of reserves cannot be sustained over the long run. To that end, the following ongoing efficiencies have been identified for 2024/25.

Efficiency Identified	Total (\$)
Reduction to 2024/25 local capital savings	\$150,000
<b>Total Efficiencies Identified</b>	<b>\$150,000</b>

## 5.5 Priorities Supported in the 2024/25 School Year

The 2024/25 budget's overarching theme is supporting growth to ensure that we have the facility and human capacity to support the District's mission. This budget addresses how to support a growing student body in addition to managing short-term capacity challenges at our schools. The District is also proud to build upon and maintain existing priorities brought forward in prior years. Feedback received from multiple methods of budget consultation confirms the priorities of supporting growth within the District as well as safety, well-being and equity priorities.

Increasing levels of enrolment growth seen in the District over the past few years have necessitated some priorities to be operationalized within the 2024/25 base budget.

Priority Identified	Ongoing (\$)	One Time (\$)	Total (\$)
VP time increase (0.4 FTE)	\$47,000		\$47,000
Clerical time increase	\$31,000		\$31,000
<b>Total Requests Supported</b>	<b>\$78,000</b>		<b>\$78,000</b>

To support the school environment at two of our elementary schools, we have increased administration by 0.2 FTE at both Qayqayt and Queen Elizabeth Elementary schools. The cost of \$47,000 represents a 0.4 FTE teacher backfill of staffing. Further supporting school environments in the District is an investment of \$31,000 in increased clerical time.

The following table details additional, equally important priorities, supported in the 2024/25 preliminary budget.

Priority Identified	Ongoing (\$)	One Time (\$)	Total (\$)
Sexual Health Staffing – 0.5 FTE	\$58,750		\$58,750
SOGI Staffing – 0.2 FTE	\$23,500		\$23,500
DPAC Stipend	\$2,000		\$2,000
Strategic Planning		\$35,000	\$35,000
<b>Total Requests Supported</b>	<b>\$84,250</b>	<b>\$35,000</b>	<b>\$119,250</b>

### *Teaching, Learning, Safety and Well-being*

Physical safety and emotional wellbeing for students and staff are always a top priority for the District. Increased access to sexual health and consent education was consistently heard as a top priority through budget consultations with District leadership and partner groups as well as through the budget survey and from students at the student symposium. The District is proud to support a 0.5 FTE sexual health position in the 2024/25 budget as an ongoing priority.

In addition, to support continued work on the Sexual Orientation and Gender Identity (“SOGI”) portfolio, an staffing increase of 0.2 FTE has been supported as an ongoing priority.

### *District Planning – Long-term*

The Board approved its 5-year strategic plan in 2019. This strategic plan has guided our learning journey over the past five years and will conclude at the end of 2024. A one-time investment of \$35,000 has been supported for the District’s new strategic plan that will lead us into future years.

An ongoing stipend of \$2,000 will be provided to DPAC to support professional development of individuals in this partner group which plays an important advisory and advocacy role for the District.

### *Priorities Maintained in Base Budget*

The District is also proud to maintain within its base budget the following investments made in past years.

### *Contingency EA Staffing*

In the 2022/23 school year, a considerable investment of \$150,000 was made into the base budget for contingency EA staffing which proved to be very effective. This was to address students with complex needs that come to our District throughout the school year, many who come without a designation and as a result, no funding. To ensure we create consistency and support for these students in the classroom, we budgeted for additional EAs to deploy as needed throughout the school year. The District continues to support this contingency EA staffing in the 2024/25 base budget.

### *Priority EA and TTOC Staffing Model*

In the 2022/23 school year, the base budget included a significant investment of \$500,000 for replacements. This was further intensified with an additional investment of \$135,270 in the 2023/24 school year. These investments allowed the District the ability to deploy priority EA and TTOC staff to ensure more consistent coverage when higher rates of absences are experienced. Overwhelming feedback was received on the difference this made within our schools to mitigate unfilled absences therefore the strategy will be maintained for the 2024/25 school year with staffing of 15 priority EAs and 15 priority TTOCs to help address the consistently high level of absences observed.

### *Diversity, Equity, Inclusion and Anti-Racism*

In the 2022/23 budget, the District committed \$30,000 per year, for three years, to advance the District’s work on Diversity, Equity, Inclusion and Anti-Racism. This is year 3 of the investment and work will continue to transform the District in this space.





### *Safety and Wellness*

An important priority for the District and partner groups continues to be health and well-being. Connected to this is safety and wellness supports. The District has done a lot of work to grow our team of counsellors and child youth care workers and the above-ratio counsellor staffing will be maintained for the 2024/25 school year.

### *Indigenous Education*

For the 2024/25 school year, the District anticipates enrolment of 292 FTE Indigenous students. The targeted funding provided to the District by the Ministry is \$516,840. The preliminary budget allocates \$723,026 which is over and above the targeted funding by \$206,186. This budget continues to support the priorities operationalized in the prior year, including an indigenous curriculum coordinator position and the indigenizing of spaces, which is of great importance to our schools and a sentiment echoed by our Indigenous Education Council.

### *Child Care*

In April 2022, responsibility for child care transitioned to the Ministry. The District is committed to providing quality, affordable child care in our schools that is grounded in the BC Early Learning Framework. The 2023/24 preliminary budget supported 24 additional after school care spaces on school grounds at a net cost of \$21,552. A pause was put on this in early 2024 however the 2024/25 budget maintains the District's support towards providing this child care on school grounds.

### *Technology*

Technology continues to be identified by nearly all stakeholders as a priority area. The District's technology steering committee has outlined a plan to continue hardware refresh cycles, replace student devices at end of life and update classroom tools as necessary. There are no additional investments required at this time to carry out the refresh as the budget currently allocated is sufficient.



## 5.6 Contingency Reserve

The Board is responsible for protecting the District from extraordinary financial items which would negatively disrupt District operations and the continuity of learning for students. To mitigate these risk areas, the Board maintains a contingency reserve from its available accumulated operating surplus.

Per Board Policy 19, the contingency reserve shall be at least 2% of operating expenses. The District's level of contingency reserve for planning purposes is \$2 million. It is anticipated by the end of the 2023/24 school year that the accumulated operating surplus will be \$2.3 million. The difference between the expected accumulated surplus balance of \$2.3 million and the \$2 million contingency reserve represents amounts available to support planning for operations spanning future school years, anticipated unusual expenses identified by the Board and/or expenses which must be reserved due to the nature of constraints on the funds.

## 5.7 Operating Budget - Three-Year Financial Plan

Below is a three-year projection of the operating fund revenue and expenses by object. This projection is based on factors known to the District at the time and contains assumptions that the District will maintain current service levels and programs. Assumptions made in building the three-year financial plan are included in the respective areas of section 5.0 and also include the following:

- Projected changes to revenue and staffing due to changes in enrolment;
- International enrolment levels for 2025/26 and 2026/27 return to prior levels of approximately 180 FTE, assuming the implementation of a 5-block timetable starting in the 2025/26 school year at NWSS.
- Estimated changes to employee salaries and benefits;
- Estimated changes to services and supplies due to inflation; and
- Adjustments for ongoing and/or one-time revenue or expense items included in the prior year budget.

After factoring efficiencies and priorities into the base budget, the District is estimating a deficit of \$558,911 for 2024/25. Projections show that this will be followed by a budget deficit of approximately \$196,000 for 2025/26, and a budget surplus of \$47,000 for 2026/27.



(in thousands)	2022/23 Actual	2023/24 Amended Budget	2024/25 Preliminary Budget	2025/26 Projection	2026/27 Projection
<b>Provincial Grants - Ministry of Education</b>					
Operating Grant, Ministry of Education	71,089	81,586	88,811	93,636	98,775
Other Ministry of Education Grants	3,749	2,695	1,676	1,673	1,673
Provincial Grants - Other	76	69	69	69	69
<b>Other Revenue</b>					
Continuing Education and Summer School Fees	2	3	3	3	3
International and Out of Province Students	2,894	2,768	2,454	2,880	2,880
Instructional Cafeteria Revenue	224	200	200	200	200
Miscellaneous	303	121	235	235	160
Rentals and Leases	591	609	610	610	610
Investment Income	496	560	530	530	530
<b>TOTAL OPERATING REVENUE</b>	<b>79,424</b>	<b>88,611</b>	<b>94,588</b>	<b>99,836</b>	<b>104,900</b>
<b>Operating Expenses</b>					
Salaries and Benefits	71,617	79,955	86,883	91,362	95,902
Services and Supplies	6,532	7,195	6,545	6,726	6,857
<b>TOTAL OPERATING EXPENSES</b>	<b>78,149</b>	<b>87,150</b>	<b>93,428</b>	<b>98,088</b>	<b>102,759</b>
<b>Capital Purchases and Other</b>	<b>-1,238</b>	<b>-1,850</b>	<b>-1,750</b>	<b>-2,040</b>	<b>-2,040</b>
<b>Surplus (Deficit), for the year</b>	<b>37</b>	<b>-389</b>	<b>-590</b>	<b>-292</b>	<b>101</b>
<b>Efficiencies</b>					
One-time Efficiencies			150	150	
Ongoing Efficiencies					
	37	-389	-440	-142	101
<b>Requests</b>					
Ongoing Priorities			-84	-54	-54
One-Time Priorities			-35		
Use of Prior Year Appropriated Surplus to balance budget		389	559	196	0
<b>Total Operating Surplus (Deficit), for the year</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>
<b>Operating Surplus (Deficit), beginning of year</b>					
Operating Surplus (Deficit), beginning of year	3,082	3,119	2,730	2,171	1,975
Use of Prior Year Appropriated Surplus to balance budget	0	-389	-559	-196	0
<b>Operating Surplus (Deficit), end of year</b>	<b>3,119</b>	<b>2,730</b>	<b>2,171</b>	<b>1,975</b>	<b>2,022</b>

## 6.0 SPECIAL PURPOSE FUND

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry and other sources that have restrictions on how they may be spent and are therefore not available for use in the operating fund. Amounts are deferred when received and recognized as revenue when the related expenditures are incurred. The District has budgeted special purpose funding for 2024/25 relating to the following funds:

- Annual Facility Grant
- Apprentice Program
- Changing Results for Young Children
- Classroom Enhancement Fund (“CEF”)
- Community LINK
- Early Care and Learning (“ECL”)
- Feeding Futures Fund
- Just B4
- Learning Improvement Fund (“LIF”)
- Official Languages in Education Programs
- Mental Health in Schools
- Queensborough Bus Pilot
- Ready, Set, Learn
- Seamless Day Kindergarten
- Scholarships and Bursaries
- School Generated Funds
- Strengthening Early Years to Kindergarten Transitions (“SEY2KT”)
- Strong Start
- Student and Family Affordability
- Work Experience Enhancement

The following represents a few highlights of the work that is funded from these special purpose programs.

### *Student and Family Affordability*

In March 2024, the Province announced that it was replenishing the Student and Family Affordability Fund, originally introduced as one-time funding in August 2022. These funds are intended to help families struggling with rising costs of living.

For the 2024/25 school year, the District has received \$191,000 from the Ministry. Allocations will be managed at the school level to help families with the costs of school activities, school supplies, field trips, etc.



### *Feeding Futures Fund*

Announced by the Ministry in early 2023, the Feeding Futures Fund will create and expand local school food programs so that more children and youth have access to healthy meals and snacks at school.

The 2024/25 school year is the second year of funding under this three-year Ministry commitment. The District will receive \$858,454 and will build on the progress made in 2023/24, allocating a significant portion of this funding to meal subsidies to ensure students that require it, have access to stigma-free lunches.

### *Early Learning and Child Care*

Responsibility for child care transitioned to the Ministry in April 2022 and as part of creating an integrated early learning and child care (“ELCC”) system, the Province will provide \$175,000 of annual funding to the District to engage more deeply in ELCC work by establishing and strengthening relationships with key partner group groups and planning to expand access to affordable, quality child care on school grounds. A 1.0 FTE Manager of Early Learning and Child Care position was been created to engage in this work.

For the 2024/25 school year, this special purpose funding will also support a priority Early Childhood Educator (“ECE”) position for District daycares and early learning centres to help cover absences and provide continuity of care.

### *Classroom Enhancement Fund*

This funding relates to the ratification of the Memorandum of Agreement pursuant to the Letter of Understanding No.17, to the 2013-2019 BCPSEA-BCTF Provincial Collective Agreement that resolves all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. This fund was established to address the additional teacher and corresponding overhead costs throughout the Province associated with the memorandum.

For 2024/25, the District has been provided a preliminary CEF allocation of \$7,325,756 to fund 55.5 FTE teachers and \$416,464 in overhead funding. Adjustments to the District’s allocations may be made once the final fall 2024 staffing is known.

### *Community LINK*

This funding is intended to support the academic achievement and social functioning of vulnerable students. Total Ministry funding for the 2024/25 year is \$1,725,662. The District will continue to invest in social-emotional supports for vulnerable learners with 15 FTE Youth Care Workers and 5.7 FTE of counselling, learning resource and SOGI staffing. Approximately \$80,000 is also budgeted for community schools programming.



### *Learning Improvement Fund*

This fund was established by the Province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. The 2024/25 funding of \$314,463 is used for increased hours of work for EAs and Youth Care Workers as has consistently been done over the past number of years.

As the LIF has not increased in line with the increases to collective agreement wage increase or enrolment growth in past years, this special purpose fund continues to face pressure, whereby in order to continue to support the additional time for our staff, the District supplements amounts of approximately \$90,000 in its operating fund.

### *Queensborough Bus Pilot*

A new dedicated bus service for NWSS students living in Queensborough was announced by the Province in the fall of 2023. Bus service started in January 2024 and will continue for three years as a pilot project. Funding for 2024/25 of \$537,913 will cover the costs relating to the contracted bus company.



## 7.0 CAPITAL FUND

The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment that are funded by Ministry capital grants, land capital, local capital, operating funds and special purpose funds.

On an annual basis, the District prepares a Five-Year Capital Plan and submits it for funding consideration to the Ministry. The plan identifies capital funding needs for existing and new facilities.

The following are current capital projects supported by the provincial government.

### *Queen Elizabeth Elementary School Expansion*

In October 2023, the Ministry announced the approval of an additional floor to the Queen Elizabeth Elementary expansion project in the fast-growing community of Queensborough. The additional floor will transform the building from the originally approved two-storey structure to a three-storey school that provides space for 21 classrooms.

### *New Fraser River Elementary School*

In March of 2022, the District received notice from the Ministry acknowledging our needs for a new elementary school in the Fraser River Zone. At present, the project definition report with a recommendation for a 600-capacity school is with the Ministry for approval and the District is awaiting further direction.

### *New Fraser River Zone Site Acquisition*

In March of 2023, the District received notice from the Ministry acknowledging our needs for a new middle school in the Fraser River Zone of New Westminster through approval of a future site acquisition. The District is actively working with the Ministry and City of New Westminster on site identification.

### *Ecole Qayqayt Elementary and Fraser River Middle School Internal Renovations*

As part of the District's short-term capacity review, the Board passed a motion in December 2022 to relocate child care centres from Qayqayt Elementary and Fraser River Middle in order to create classroom spaces to accommodate enrolment growth in these schools. Approval from the Ministry was received in September 2023 for internal renovations required to convert these spaces into 9 new classrooms (5 at Fraser River Middle and 4 at Qayqayt Elementary). The new classroom spaces will be ready for September 2024.



*Other Capital Funded Projects*

Annual facilities grant funds are used throughout the District to address ongoing maintenance and improvement needs at schools. Planned spending for the capital component of this grant in 2024/25 is \$1,271,941.

Additional funding for capital projects in 2024/25 is detailed below.

Facility Name	Project Description	Bylaw Funding
New Westminster Secondary School	School Enhancement Program – HVAC Upgrades	\$3,000,000
Lord Kelvin Elementary	Playground Equipment Program – Accessible Playground Equipment	\$195,000

In March 2024, the District received approval for a HVAC retrofit at NWSS which will provide cooling on the second and third floors. The Ministry will contribute \$3 million to the project alongside \$500,000 from the District’s local capital fund. Work will begin in the summer of 2024 and the District anticipates cooling systems to be in place and functioning by summer 2025.

*Local Capital*

The local capital fund includes funds generated by the District to be utilized for capital expenditures as determined by the District. In 2022/23, the District retired a local capital deficit relating to a site acquisition in Queensborough. At June 30, 2023, the local capital fund had a nil balance. Expected changes in the local capital balance are summarized below.

<b>Local Capital Balance, June 30, 2023</b>	<b>\$ -</b>
Board approved transfers to local capital:	
NWSS cooling project	500,000
Long-term capital planning	150,000
<b>Local Capital Balance, June 30, 2024</b>	<b>\$650,000</b>
Board approved uses of local capital:	
NWSS cooling project	(500,000)
<b>Local Capital Balance, June 30, 2025</b>	<b>\$150,000</b>