

# **Budget Development Tool Kit 2024-2025**

# **Strategic Priorities 2024-2028**

- Honour Indigenous World Views and Perspectives
- Student Centered Learning Environments
- Evolving for Tomorrow



SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER)						
2024/25 Preliminary Budget						
	PRELIM BUDGET 2023/24	FINAL PRE-APPROP 2023/24	FINAL POST-APPROP 2023/24	PRELIM BUDGET 2024/25	Variance Prelim 24/25 to Final Pre- Approp 23/24	
SALARIES AND BENEFITS						
TEACHERS	30,805,959	31,595,283	31,595,283	32,403,632	808,348	3%
CUPE	14,308,080	14,419,159	14,419,159	14,814,199	395,040	3%
ADMINISTRATIVE STAFF	6,190,869	6,286,697	6,286,697	6,613,334	326,638	5%
ADMIN PREP	20,924	18,728	18,728	18,728	0	0%
TEACHERS SICK LEAVE	1,562,820	1,550,820	1,650,820	1,589,120	38,300	2%
TEACHERS PRO D	324,408	215,011	215,011	215,011	0	0%
TRUSTEES	102,212	102,784	102,784	104,840	2,056	2%
BENEFITS	11,453,076	12,121,695	12,121,695	12,762,821	641,126	6%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>64,768,348</b>	<b>66,310,176</b>	<b>66,410,176</b>	<b>68,521,684</b>	<b>2,211,508</b>	<b>3%</b>
Benefits as % of all salaries	0.2148	0.2237	0.2233	0.2289	0.0052	2%
SERVICES						
PROFESSIONAL SERVICES	410,912	434,574	434,574	495,562	60,988	15%
TRANSPORTATION ASSISTANCE	52,800	22,800	22,800	15,000	(7,800)	-15%
TRAINING AND TRAVEL	620,322	576,947	576,947	497,656	(79,290)	-13%
RENTAL OF FACILITIES	72,700	72,700	72,700	72,700	0	0%
DUES AND FEES	60,900	60,900	60,900	62,300	1,400	2%
INSURANCE	164,488	182,486	182,486	182,486	0	0%
CONTRACTS	1,253,864	1,297,176	1,297,176	1,317,256	20,080	2%
OFFICE AND COMMUNICATIONS	379,628	399,038	539,594	394,388	(4,650)	-1%
RECOVERY OF BAD DEBTS						
<b>TOTAL SERVICES</b>	<b>3,015,614</b>	<b>3,046,621</b>	<b>3,187,177</b>	<b>3,037,349</b>	<b>(9,272)</b>	<b>0%</b>
SUPPLIES						
INSTRUCTIONAL	469,166	541,018	559,416	344,420	(196,597)	-42%
MAINTENANCE	1,278,780	1,258,240	1,288,240	1,320,680	62,439	5%
GROUNDS	92,000	92,000	92,000	92,000	0	0%
BOOKS AND GUIDES	172,584	179,444	225,000	179,444	0	0%
<b>TOTAL SUPPLIES</b>	<b>2,012,530</b>	<b>2,070,702</b>	<b>2,164,657</b>	<b>1,936,544</b>	<b>(134,158)</b>	<b>-7%</b>
UTILITIES						
FUEL	1,257,770	1,257,770	1,257,770	1,260,000	2,230	0%
WATER AND SEWAGE	114,195	114,195	114,195	114,195	0	0%
GARBAGE	70,940	70,940	70,940	80,000	9,060	13%
<b>TOTAL UTILITIES</b>	<b>1,442,905</b>	<b>1,442,905</b>	<b>1,442,905</b>	<b>1,454,195</b>	<b>11,290</b>	<b>1%</b>
<b>EQUIPMENT (REPLACE &amp; CURRIC)</b>	<b>351,986</b>	367,458	468,705	367,458	0	0%
<b>TOTAL EXPENDITURES</b>	<b>71,591,383</b>	<b>73,237,863</b>	<b>73,673,620</b>	<b>75,317,230</b>	<b>2,079,367</b>	<b>3%</b>



SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER)						
2024/25 Preliminary Budget						
	PRELIM BUDGET 2023/24	FINAL PRE-APPROP 2023/24	FINAL POST-APPROP 2023/24	PRELIM BUDGET 2024/25	Variance Prelim 24/25 to Final Pre- Approp 23/24	
REVENUE						
SURPLUS						
CONSOLIDATED REVENUE GRANT	67,853,988	69,096,327	69,096,327	72,472,825	3,376,498	5%
Transportation Supplement	316,860	316,860	316,860	316,860	0	0%
Support Staff Benefits Grant	63,499	63,499	63,499	63,499	0	0%
Confirmed Labour Settlement Funding	827,981	1,162,737	1,162,737	0	(1,162,737)	-140%
Less: LEA Agreements	(2,078,448)	(2,274,059)	(2,274,059)	(2,274,059)	0	0%
OTHER MIN EDUCATION GRANTS-Pay Eq/etc	92,311	92,311	84,930	84,930	(7,381)	-8%
LEA AGREEMENTS	2,078,448	2,274,059	2,274,059	2,274,059	0	0%
NORTH ISLAND COLLEGE	192,000	192,000	192,000	192,000	0	0%
SCHOOL DISTRICT NO. 93	295,518	274,191	274,191	274,191	0	0%
TUITION FEES	972,000	947,050	947,050	947,050	0	0%
MISC FEES & REVENUES	78,126	275,226	275,226	161,126	(114,100)	-146%
COMMUNITY USE OF FACILITIES/LEASES	163,000	163,000	163,000	163,000	0	0%
INTEREST ON TERM DEPOSIT	360,000	600,000	600,000	600,000	0	0%
CHILDCARE REVENUE	476,100	658,000	658,000	772,000	114,000	24%
<b>TOTAL REVENUE</b>	<b>71,691,383</b>	<b>73,841,201</b>	<b>73,833,820</b>	<b>76,047,481</b>	<b>2,206,280</b>	<b>3%</b>
LESS:						
LOCAL CAPITAL	200,000	200,000	200,000	200,000	0	0%
<b>TOTAL OPERATING REVENUE</b>	<b>71,491,383</b>	<b>73,641,201</b>	<b>73,633,820</b>	<b>75,847,481</b>	<b>2,206,280</b>	<b>3%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(100,000)</b>	<b>403,338</b>	<b>(39,800)</b>	<b>530,251</b>	<b>126,913</b>	<b>-127%</b>



**SD72 (Campbell River)**  
**2024/25 Preliminary Budget**

	PRELIM BUDGET 2023/24	FINAL POST-APPROP 2023-24	PRELIM BUDGET 2024/25	Variance Prelim 24/25 to Final 23/24
<b>Instruction</b>				
<b>Teachers</b>				
Classroom Teachers	253.383	253.407	250.631	(2.776)
Additional Support	1.000	1.000	2.000	1.000
Library	12.500	12.500	12.400	(0.100)
Additional Prep	10.551	12.205	12.159	(0.046)
Music	5.778	5.816	5.771	(0.046)
Learning Support Teacher	45.200	44.250	45.600	1.350
Counsellor	15.400	14.400	16.300	1.900
PVP Secondary	(4.000)	(4.000)	(4.000)	-
Technology	1.280	1.280	1.280	-
Career	0.750	0.750	0.750	-
District Resource	2.000	3.800	1.300	(2.500)
Pro D	0.500	1.000	1.000	-
District French	-	1.600	-	(1.600)
Federal French	2.000	2.000	2.000	-
Strategic Priorities	0.100	-	-	-
International Program	2.500	2.800	2.800	-
International ELL	0.280	0.300	0.200	(0.100)
Indigenous Ed Resource	3.497	4.709	5.085	0.377
ELL	3.750	4.050	4.232	0.182
Language & Culture	3.398	2.200	2.200	-
Reserves	5.500	4.130	6.500	2.370
<b>Total Teachers</b>	<b>365.367</b>	<b>368.197</b>	<b>368.208</b>	<b>0.011</b>
<b>Administration</b>	<b>22.300</b>	<b>23.900</b>	<b>24.600</b>	<b>0.700</b>
<b>Educational Assistants</b>				
Educational Assistants	131.807	138.349	127.950	(10.399)
Youth Support Workers	26.200	25.800	25.000	(0.800)
<b>Total Educational Assistants</b>	<b>158.007</b>	<b>164.149</b>	<b>152.950</b>	<b>(11.199)</b>
<b>Support</b>				
Administrative Assistants	33.172	33.172	33.172	(0.000)
Student Supervisors	2.145	2.145	2.145	-
Strong Start	2.857	2.857	2.857	-
<b>Total Support</b>	<b>38.174</b>	<b>38.174</b>	<b>38.174</b>	<b>(0.000)</b>
<b>Other Professionals</b>	<b>0.250</b>	<b>0.250</b>	<b>0.250</b>	<b>-</b>
<b>Total Instruction</b>	<b>584.098</b>	<b>594.670</b>	<b>584.181</b>	<b>(10.488)</b>
<b>District Administration</b>				
Administrative Assistants	8.771	9.799	8.986	(0.813)
Senior Management	4.000	4.000	4.000	-
Governance	7.000	7.000	7.000	-
Other Professionals	12.600	16.667	16.750	0.083
<b>Total District Administration</b>	<b>32.371</b>	<b>37.466</b>	<b>36.736</b>	
<b>Operations</b>				
<b>Maintenance and Transportation</b>				
Leadhands	8.000	8.000	8.000	-
Administrative Assistants	2.000	1.600	2.000	0.400
Trades, Labour, Drivers	28.823	31.386	31.886	0.500
Custodians	40.400	39.900	39.900	-
<b>Total Maintenance and Transportation</b>	<b>79.223</b>	<b>80.886</b>	<b>81.786</b>	<b>0.900</b>
<b>Information Technology</b>				
Leadhands	1.000	1.000	1.000	-
Administrative Assistants	0.300	0.300	0.300	-
Techs	6.000	6.000	6.000	-
<b>Total Information Technology</b>	<b>7.300</b>	<b>7.300</b>	<b>7.300</b>	<b>-</b>
<b>Total Operations</b>	<b>86.523</b>	<b>88.186</b>	<b>89.086</b>	<b>0.900</b>
<b>Childcare</b>				
Administrative Assistants	-	-	1.000	1.000
Educational Assistants	-	9.474	9.474	(0.000)
Custodians	-	0.057	1.000	0.943
Principal	-	1.000	1.000	-
<b>Total Childcare</b>	<b>-</b>	<b>10.531</b>	<b>12.474</b>	
<b>Total Staffing</b>	<b>702.992</b>	<b>730.853</b>	<b>722.477</b>	<b>(8.376)</b>



## **Notable Changes:**

### **Enrollment**

Student enrollment is forecasted to increase by 53.43 FTE for 2024-25.

- The growth in special needs students numbers has accelerated in recent years. However, we are projecting a decrease in level 2 students by 10 and a 10 student increase in level 3.
- For the 22/23 year we experienced significant increases in September over our enrollment projections of 7% for level 2 and 28% for level 3. When this happens in September, we increased staffing mid-year based on formula that increases support based on the need.

### **Inflation**

As most are aware inflationary costs have been high for the last three years. The Canadian 2023 inflation rate was 3.4%, for 2022 it was 6.8% and for 2021 it was 3.4%. Inflation does not impact goods and services equally in SD 72. We review the pressured cost items and budgets have had to be increased across maintenance, IT and transportation departments to maintain services to students. School based and admin budgets have not been increased. We have seen sharp increases of benefits by 17% over the last two years with the increases expected to continue next year. The ministry of education and childcare does not increase student funding by any inflationary measure. Costs are absorbed by growth or expense reductions.

### **Technology**

A technology plan was released in 2017 that focused on what technology was needed to support learning in the classroom. Point of instruction and mobile technology for teachers and students was identified. The board approved a \$1,720,000 plan from reserves to be implemented over three years to update the technology. Annual technology budgets were increased by \$200,000 per year between 2018 – 2020 to save for future replacement of these devices. The devices purchased during the implementation period are now end of life and require replacement. In recent years, the technology department underwent \$100,000 per year reduction which leaves an equipment replacement deficit. The IT department is identifying district supported devices that will be replaced and a plan and cost to do so.

### **Child Care**

23/24 was the first year of SD 72 running out of school child care. Child care is currently operating on a cost recovery basis. Revenues cover the operating costs. The District Principal of Early Learning and Child Care is funded by a three year early learning grant from the MOECC. 24/25 is the third year of this funding. Our child care program employees 36 child care workers and will receive \$772,000 in revenues.



### **Inreach/Outreach team**

23/24 SD 72 made a very big strategic move by implementing a program called the Inreach/Outreach team. With the growth of our special needs students counts and funding increases between years, we took the opportunity to re-imagine supports for students. It allowed SD 72 to create a specialized team of support teachers and educational assistants who could dedicated more time and expertise for students with behavioral challenges. The efforts are expected to help the classroom teacher and educational assistant support the students. Past practice had been to incrementally add more IST and EAs spread among the classrooms where the students attend. This initiative added 6 Child and Youth Care worker and Intensive behavior EA and 6 Instructional Support Teachers and counsellors at a cost of \$950,000. This initiative will be reviewed for it's effectiveness.

### **School Supplies**

During our \$1,900,000 deficit and resulting reductions in 22/23, we reduced school allocations by \$100,000. Schools were asked to utilize their reserves left over from previous year surpluses. This reduction continued for 23/24. It has been communicated by the school principals that the reserves have been exhausted and the reduction should be reversed.

### **Feeding Futures**

The feeding futures program is underway in SD 72. The \$709,000 program is providing meals to at-need students. Funds are being distributed to students through their schools while the management team develops a long term sustainable food delivery program for students.

### **School and Family Affordability**

The school and family affordability fund was implemented as a one time amount of \$607,000 that was to support families with the high cost of school expense. This included school fees, school supplies and food. We used this fund to reduce school supply fees in September 2022 and provided food programs for students at school and at home through the school year. We had \$268,481 remaining at the end of the year and continued the same supports through 22/24. We have happily been informed that this program will continue for 24/25. However, the SD 72 allocation has not been announced.

### **New Mid-year Additions**

The board is required to approve any increases to the overall school district budget above what is approved at both the preliminary and final budgets. In 23/24 there were a couple of board approved increases:

- District Principal of Inclusive Education – this was part of the original Inreach/Outreach team proposal. It was not supported by the board for the preliminary budget approvals but when the September special education



designation were 5% more than expected, part of the increase was used to add this position.

- Health and Safety Administrative Assistant – A significant health and safety injury in summer highlighted the need for additional health and safety supports. A full time Health and Safety Administrative Assistant was added to fulfil these responsibilities.

### **Use of Reserves**

Historically, the Board has been able to utilize a reserve fund from previous year's surplus to help balance the budget. Board governance policy 26 Accumulated Operating Surplus allows for up to one third of the unrestricted reserve to be used to balance the budget. The governance policy also identifies the need for an emergency contingency of 2% of prior year revenues which will require a reserve of \$1,476, 676. Our emergency contingency is currently \$694,065. Until we meet the Board's target amount in the emergency contingency, we do not expect to draw one third of the reserve to balance the budget.

### **How you can participate?**

It is important for management to hear from all areas of the school community. We would like to hear about your priorities, needs and thoughts about programs, spending and possible reductions. With the focus on our new strategic plan, you are encouraged to align your requests with our strategic priorities.

Senior management will review all feedback and propose changes that support the strategic priorities. The board will review all feedback before accepting new changes and approving the budget.

Please provide your feedback on the budget by March 31, by email to the Secretary-Treasurer at [kevin.patrick@sd72.bc.ca](mailto:kevin.patrick@sd72.bc.ca) Due to a ban on gatherings and inability to meet in person, you are encouraged to contact the Secretary-Treasurer to ask questions or for further information.

