

2025-26 Budget Process

In preparation for the upcoming budget process for the next school year, the following slides help explain provincial school funding and how this money is allocated.

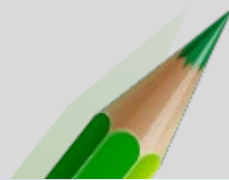
The funding announcement for the 2025-26 school year occurs on March 15. The school district and Board will then start the process to set the budget by the end of June.

Updated slides will be posted in April for the 2025-26 school year.



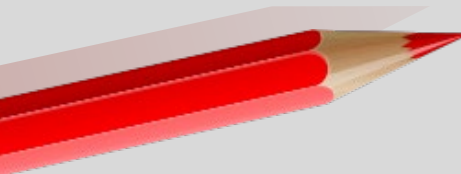
2024-25 Budgeting

Understanding the Budget
Process in SD91.





Topics

- 
- Timelines
 - Ministry funding
 - Enrolment
 - Budget Document

2024-25 Amended Annual Budget Timeline

February 24, 2025 – Board Meeting – Presentation & 1st Reading

Review/Revisions if necessary

March 17, 2025 – Board Meeting – 2nd Reading & Final Approval

March 31, 2025 – Sent to Ministry of Education and Child Care

Funding - Ministry

Ministry will
fund \$7.079
billion to School
Districts



Basic Allocation



Basic per student amount for every FTE Student enrolled by school type

Standard School:
\$ 8,915 per school age FTE

Continuing Education:
\$8,915 per school age FTE

Alternate School:
\$ 8,915 per school age FTE

Online Learning:
\$7,200 per school age FTE

Provincial Totals:
75% allocated through Basic Allocation

Unique Student



Additional per student funding to address uniqueness of district enrolment and support additional programming

Level 1 Special Needs: \$ 50,730 per student	Level 2 Special Needs: \$ 24,070 per student	Level 3 Special Needs: \$ 12,160 per student
English/French Language: \$ 1,795 per student	Indigenous Education: \$1,770 per student	Adult Education: \$5,690 per FTE
Equity of Opportunity: Supplement for children and youth in care and students with mental health challenges.		

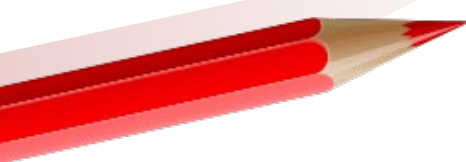
Provincial Totals:
18% allocated to recognize unique student enrolment

Unique District



Additional funding to address uniqueness of district factors

Small Community	Low Enrolment	Rural Factors
Climate Factor	Sparseness Factor	Student Location Factor
Supplemental Student Location		Salary Differential



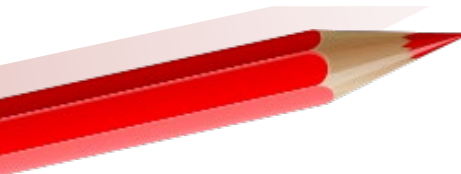
Provincial Totals:
7% allocated to recognize unique district factors

Funding Protection



Enrolment Decline:

Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year



Funding Protection:

Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September

Provincial Totals:

0.1% allocated to buffer the effects of declining enrolment

Operating Grants

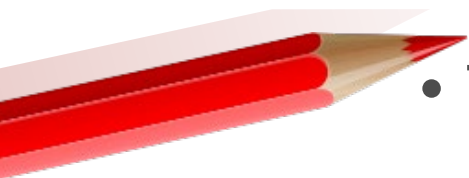


Supplement Rate Summary		2024/2025 Rates
Basic Allocation (standard, continuing education and alternate schools)	\$	8,915
Basic Allocation (online learning)	\$	7,200
Students with Special Needs – Level 1	\$	50,730
Students with Special Needs – Level 2	\$	24,070
Students with Special Needs – Level 3	\$	12,160
English/French Language Learners	\$	1,795
Indigenous Education	\$	1,770
Adult Education	\$	5,690

Funding Adjustments



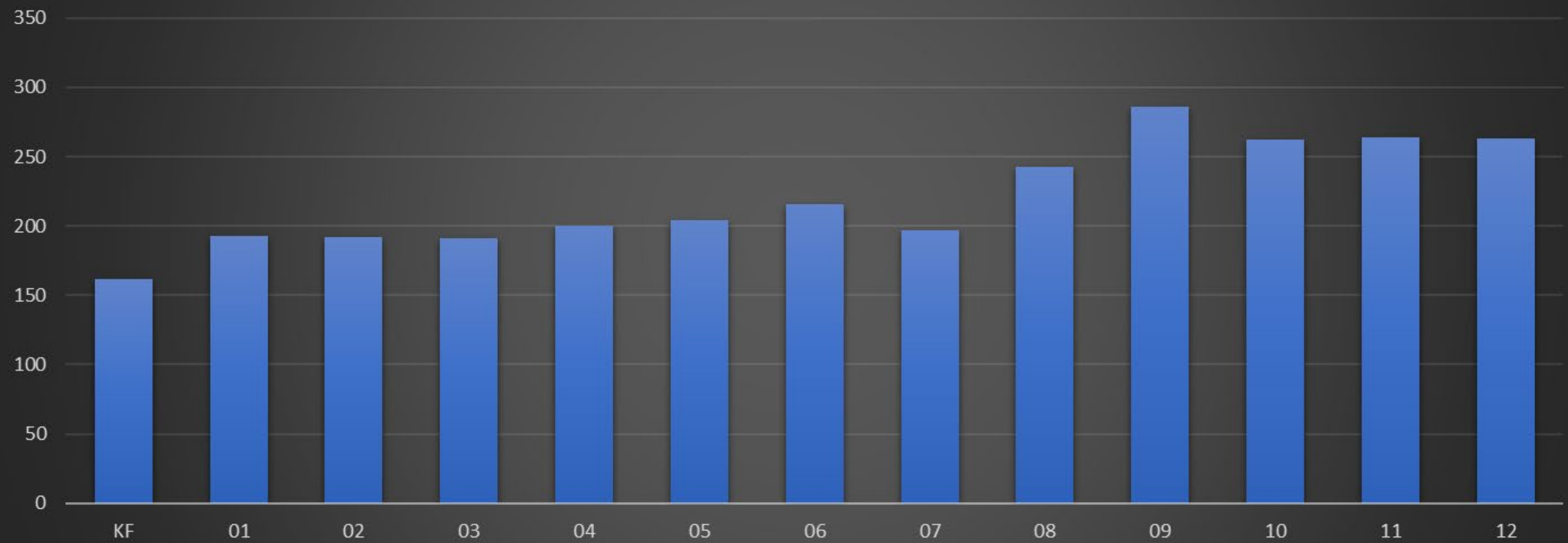
- Districts' preliminary allocations are adjusted after each of the enrolment counts; September, February and May;
- A district's preliminary allocation will increase/decrease if actual enrolment is higher/lower than district estimated enrolment
- Funding protection and enrolment decline is calculated following September enrolment count only
- The full operating block must be allocated by districts by June 30
- Funding is disbursed in a "just in time" manner to closely match district cash needs.



Enrolment



2024-25 Enrolment by Grade (Standard Schools)

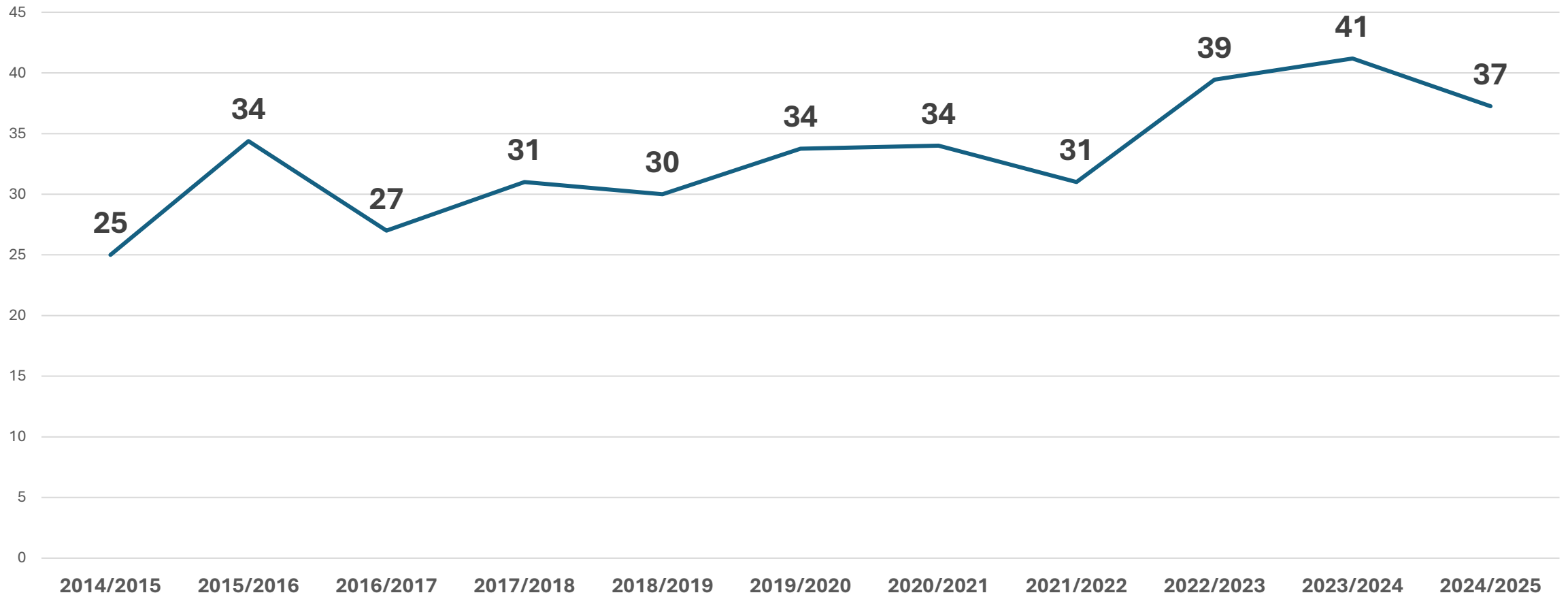




Babine Elem-Secondary

Funded Enrolment Trend

K-12 School
37 learners

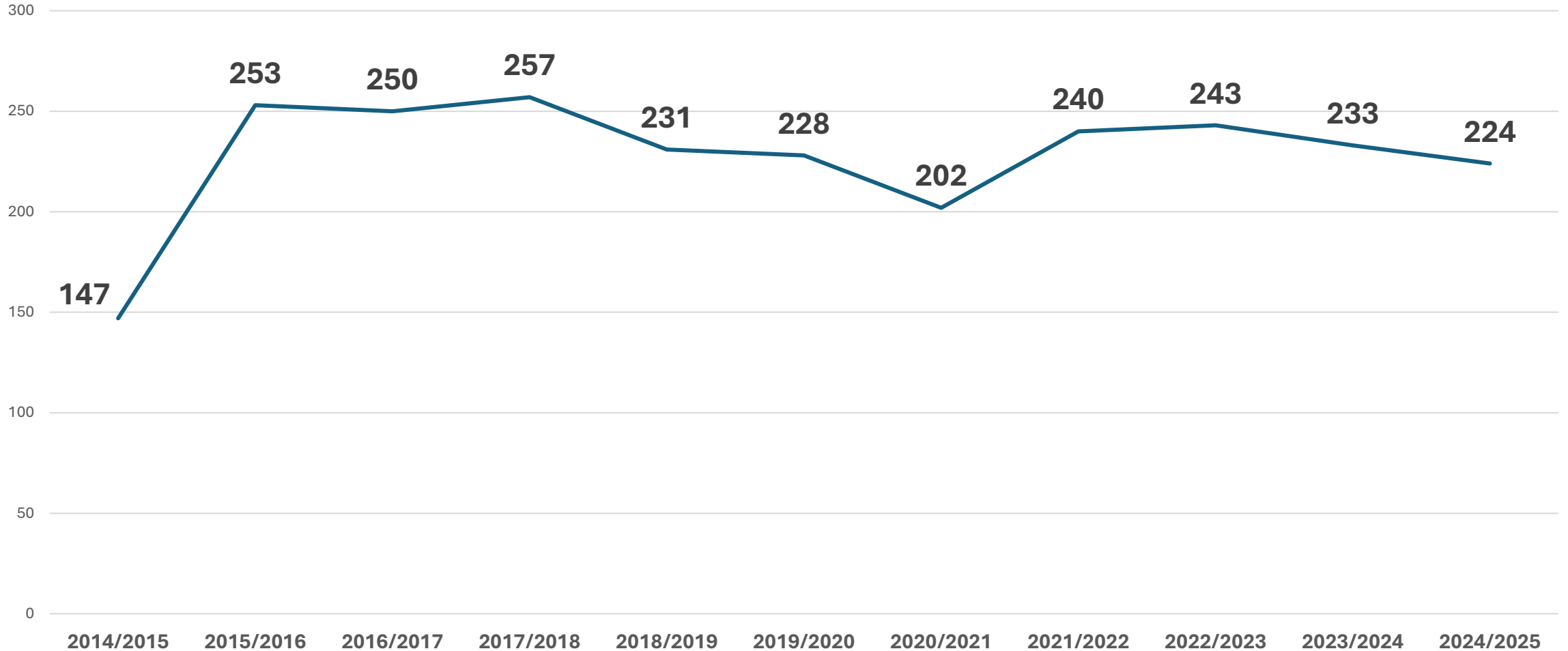




David Hoy Elementary

Funded Enrolment Trend

K-7 School
224 learners





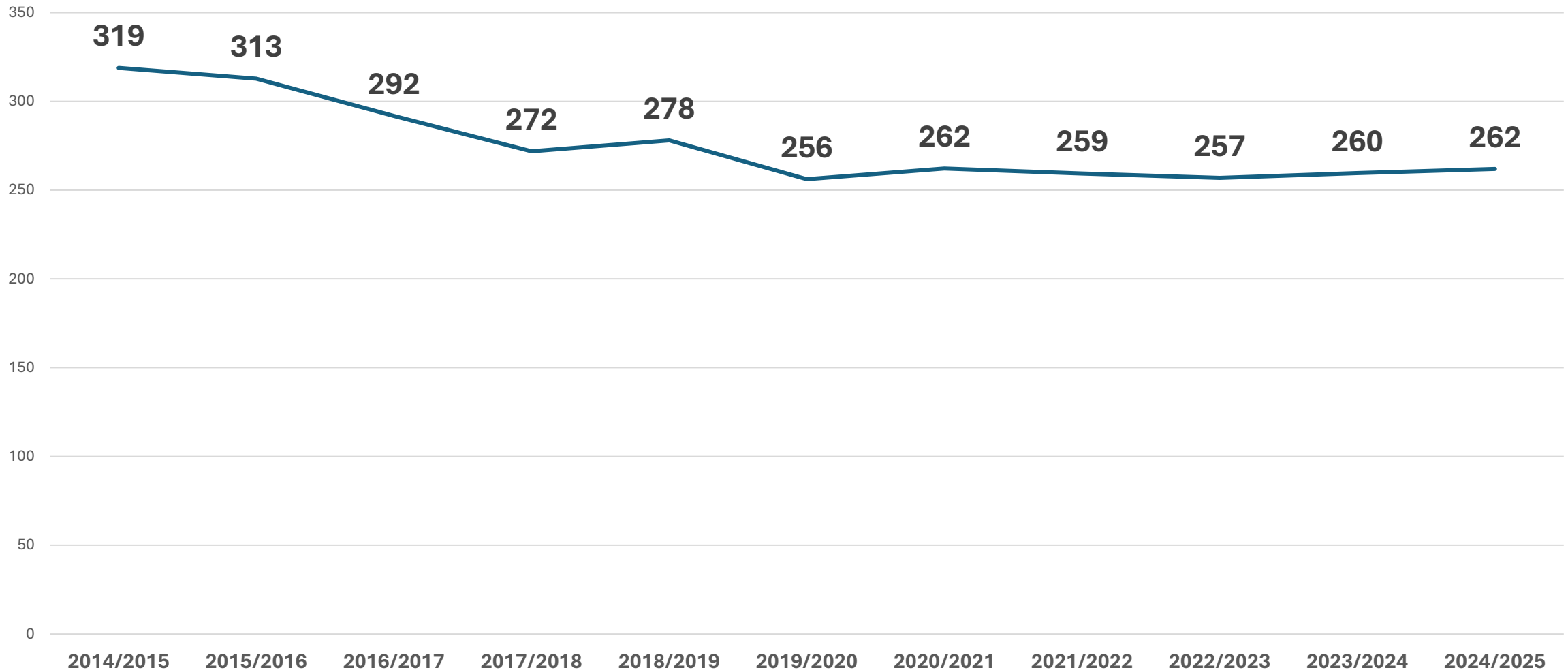
Fort St. James Secondary

Funded Enrolment Trend

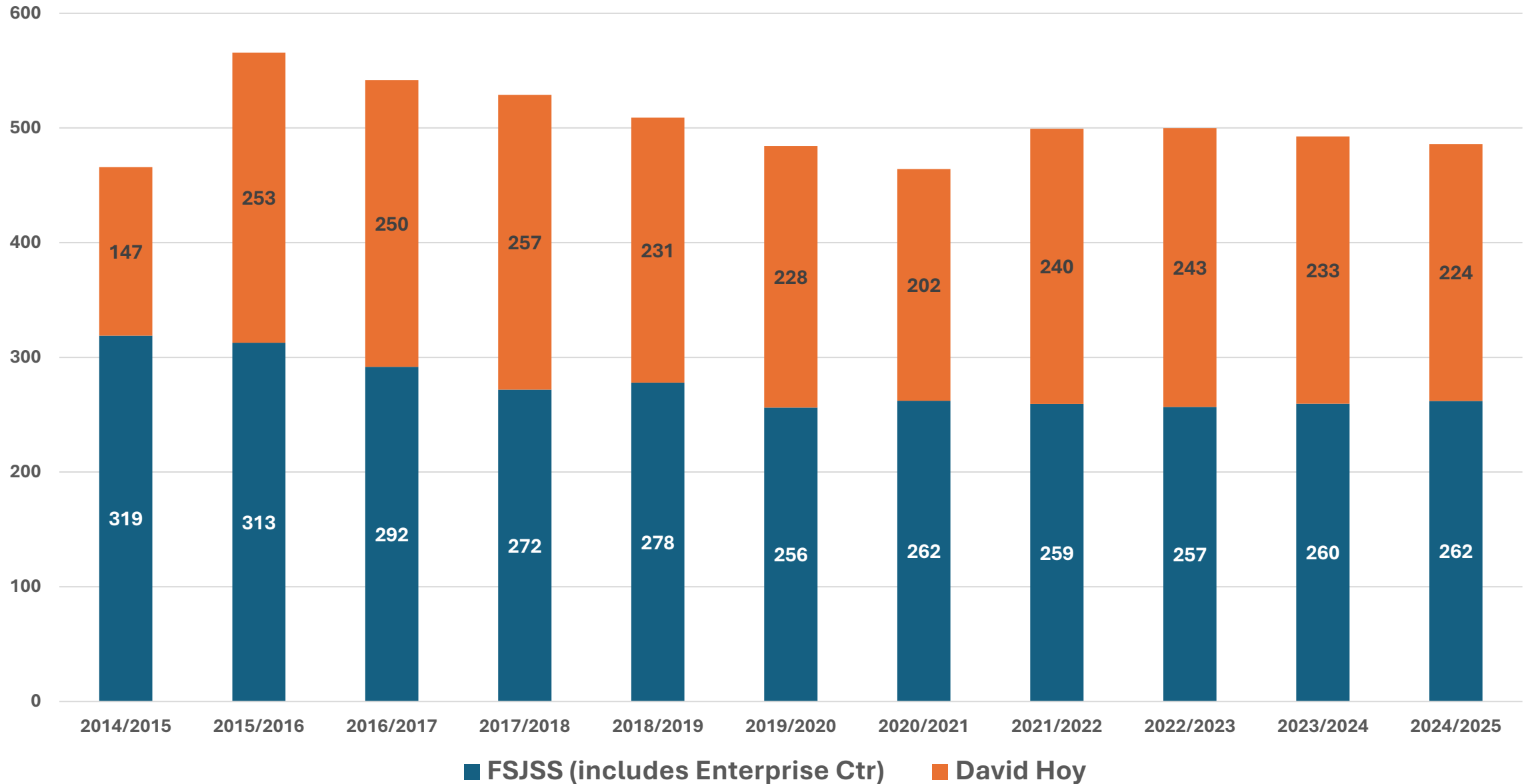
(Includes Enterprise Center)

Grade 8-12 School

262 learners



Fort St James

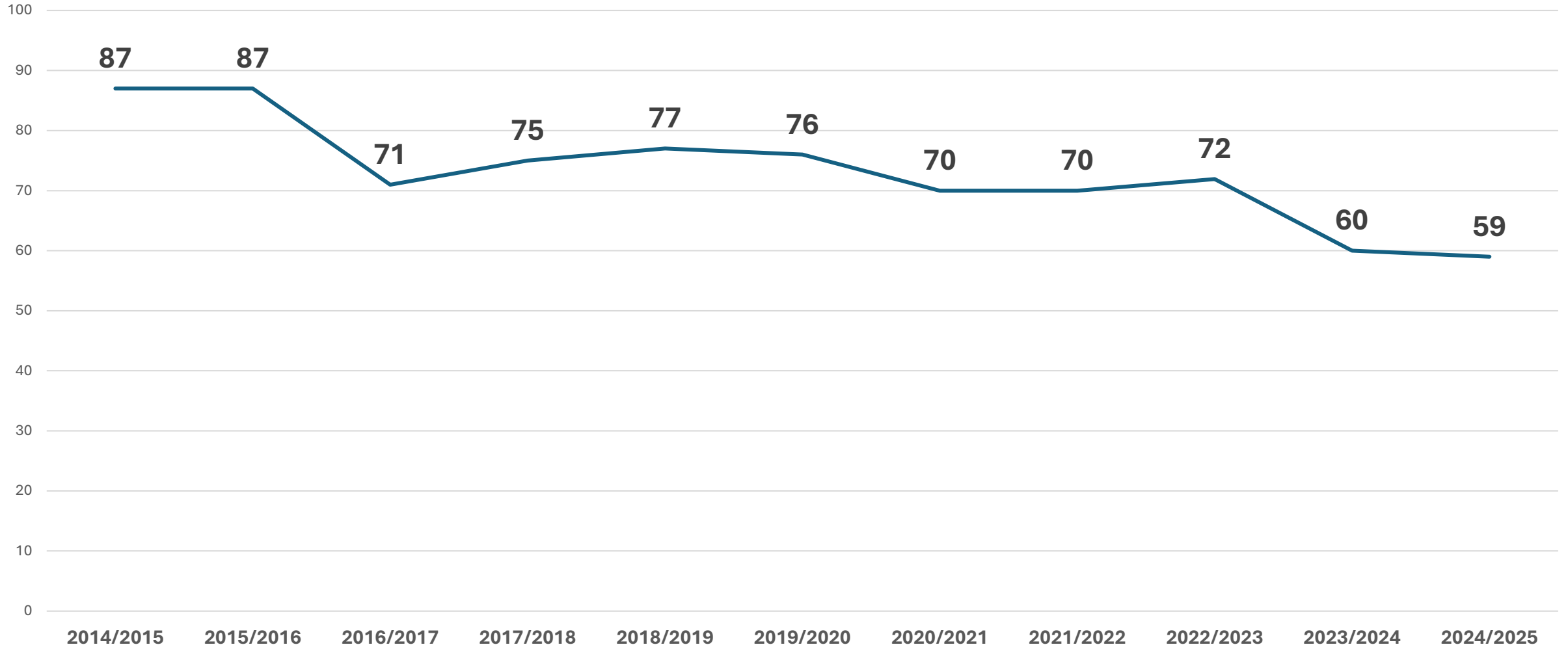




Grassy Plains

Funded Enrolment Trend

K-7 School
59 learners

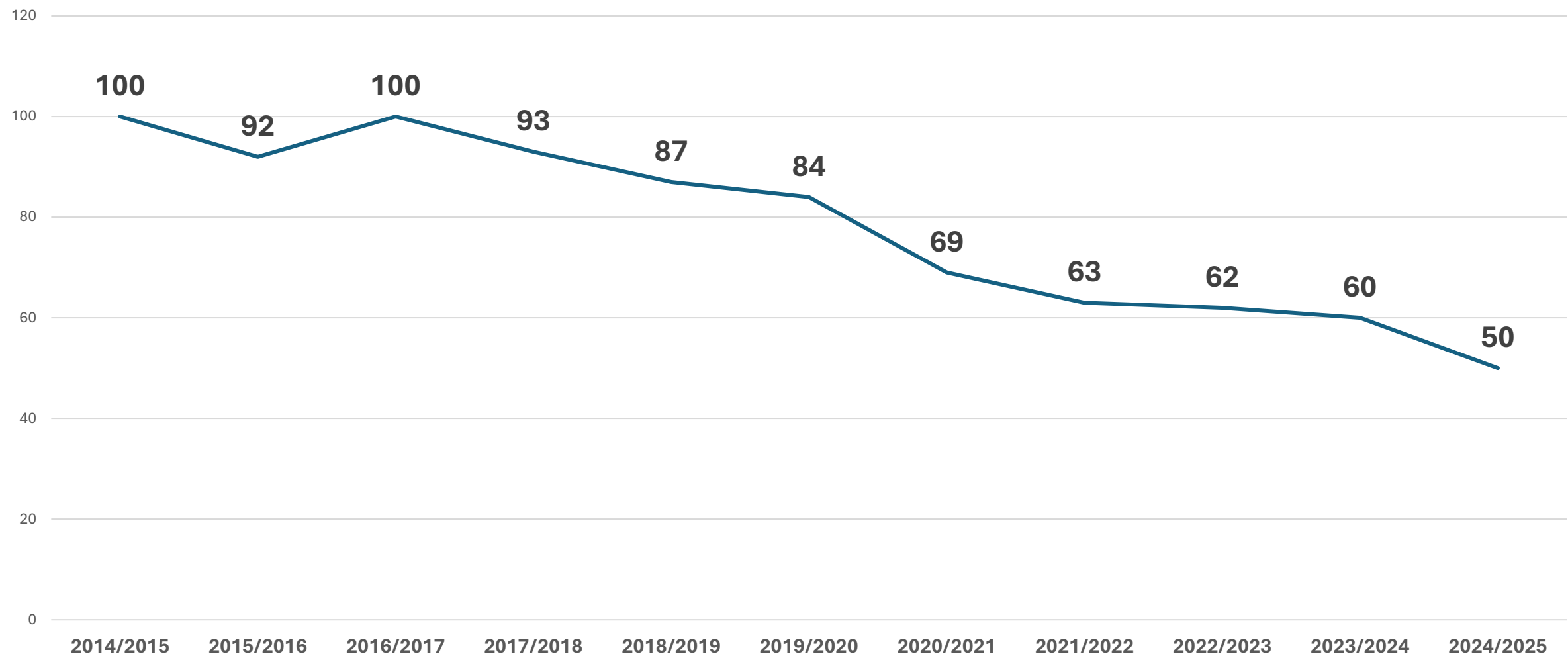




Francois Lake Elementary

Funded Enrolment Trend

K-7 School
50 learners



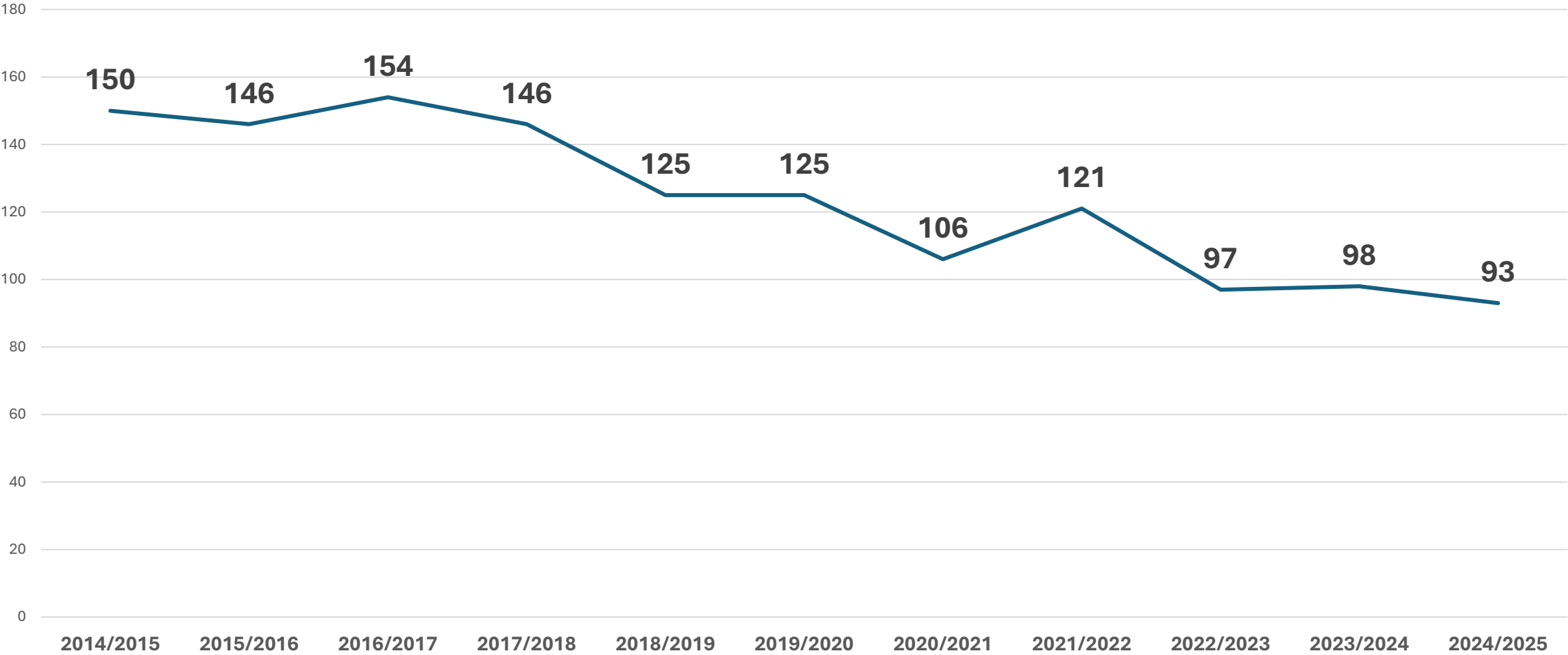


Decker Lake Elementary

Funded Enrolment Trend

K-7 School

93 learners

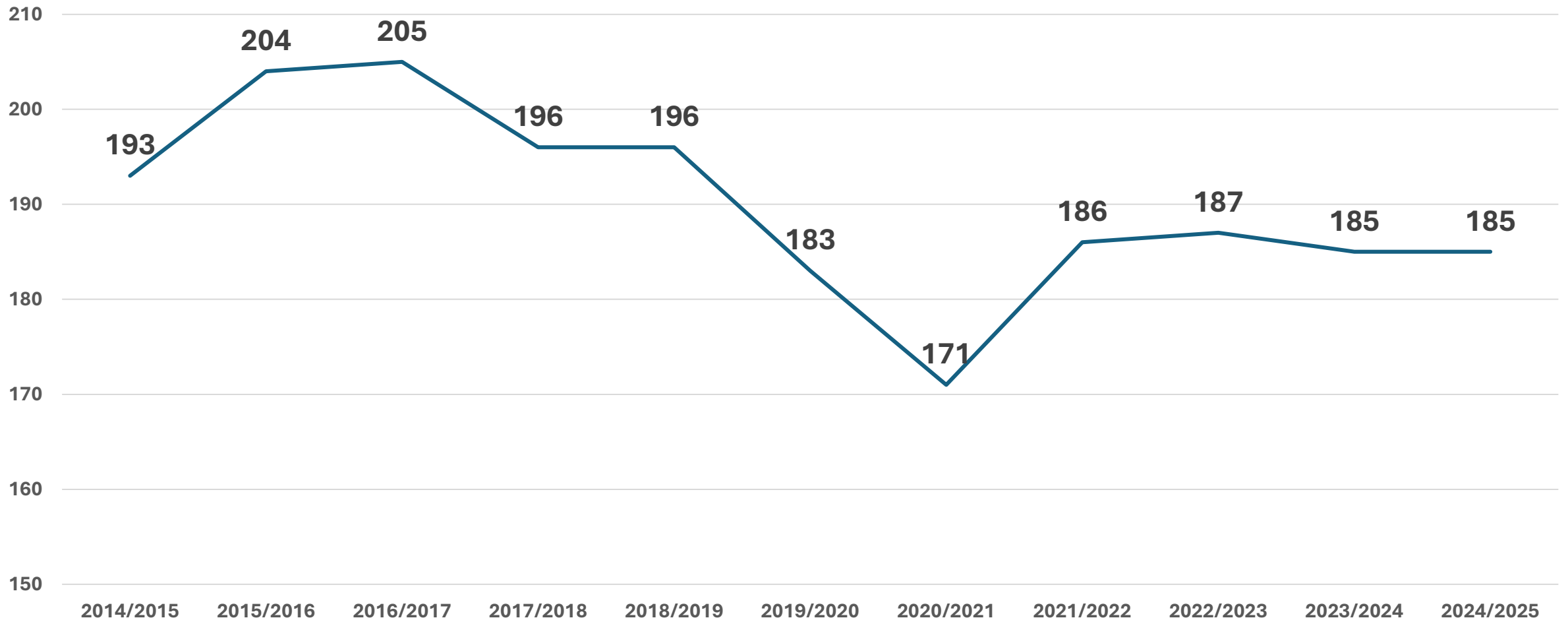




William Konkin Elementary

Funded Enrolment Trend

K-7 School
185 learners



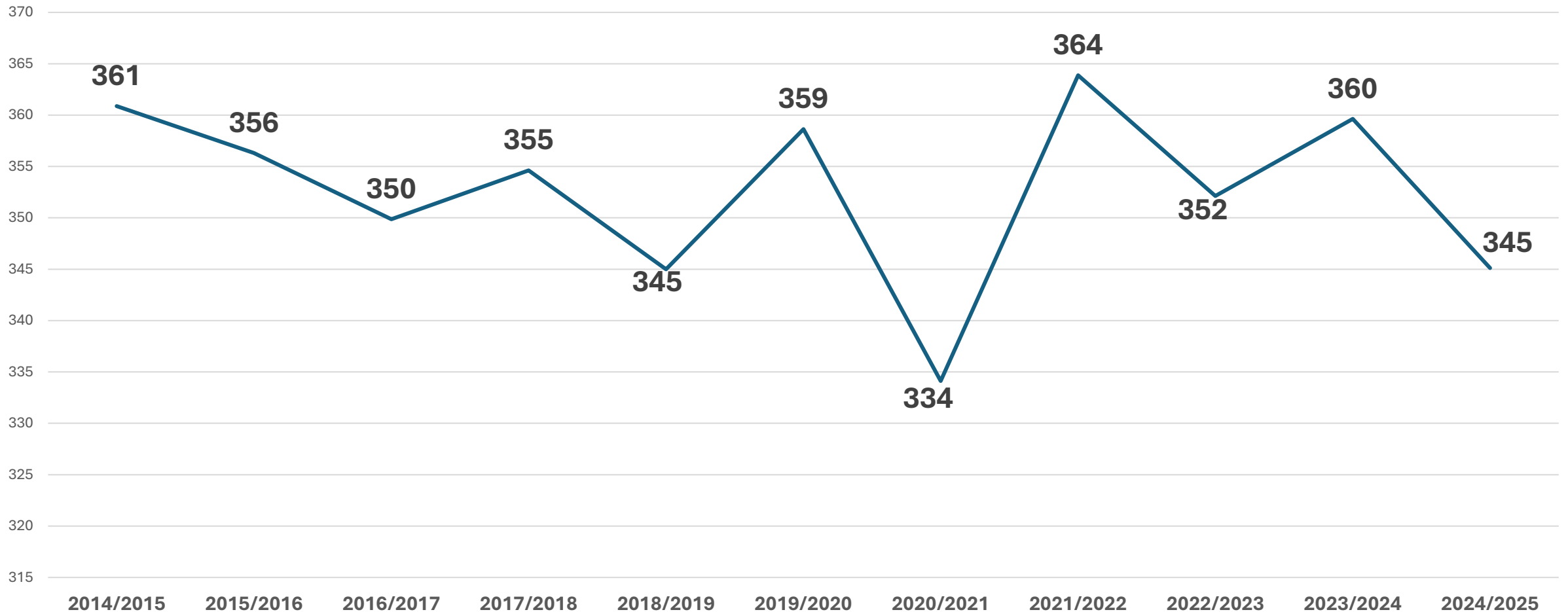


Lakes District Secondary

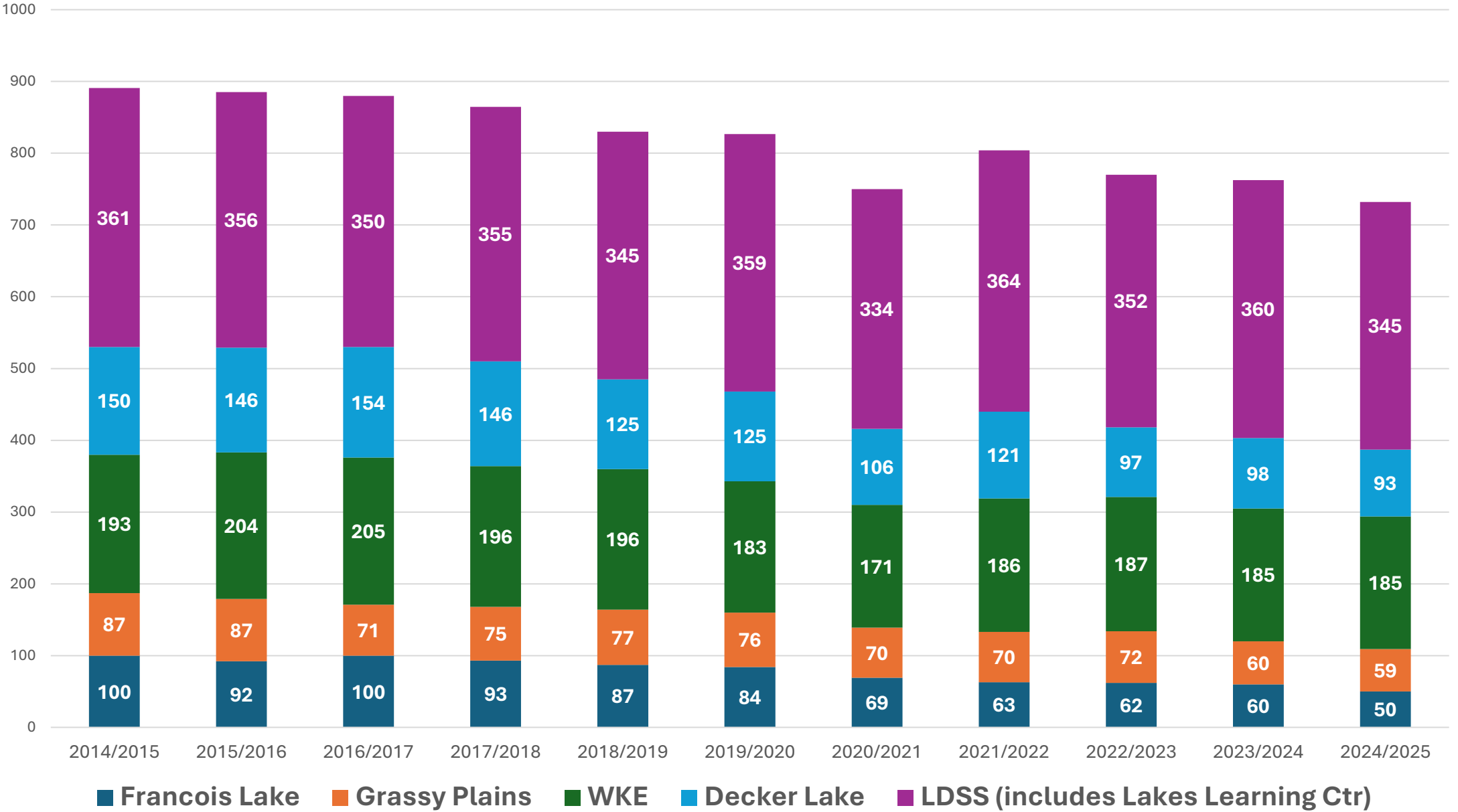
Funded Enrolment Trend

(Includes Lakes Learning Center)

Grade 8-12 School
345 learners



Burns Lake



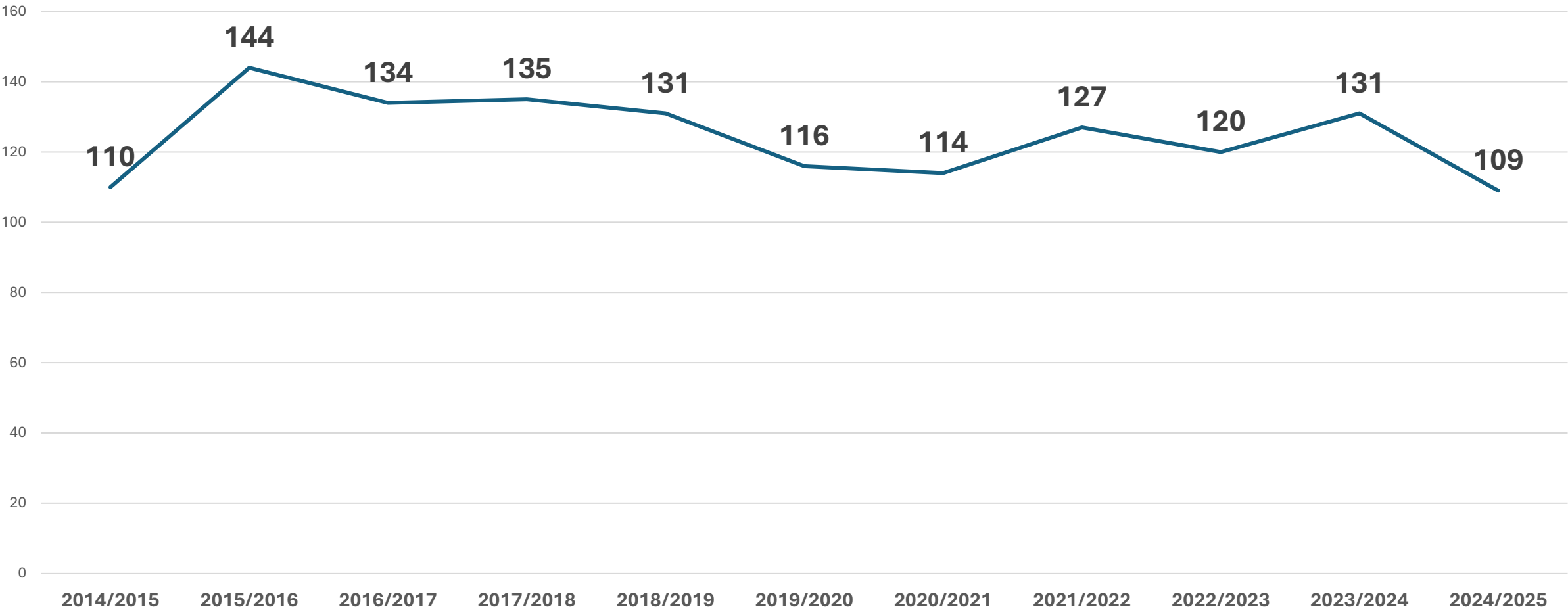


Mouse Mountain Elementary

Funded Enrolment Trend

K-3 School

109 learners



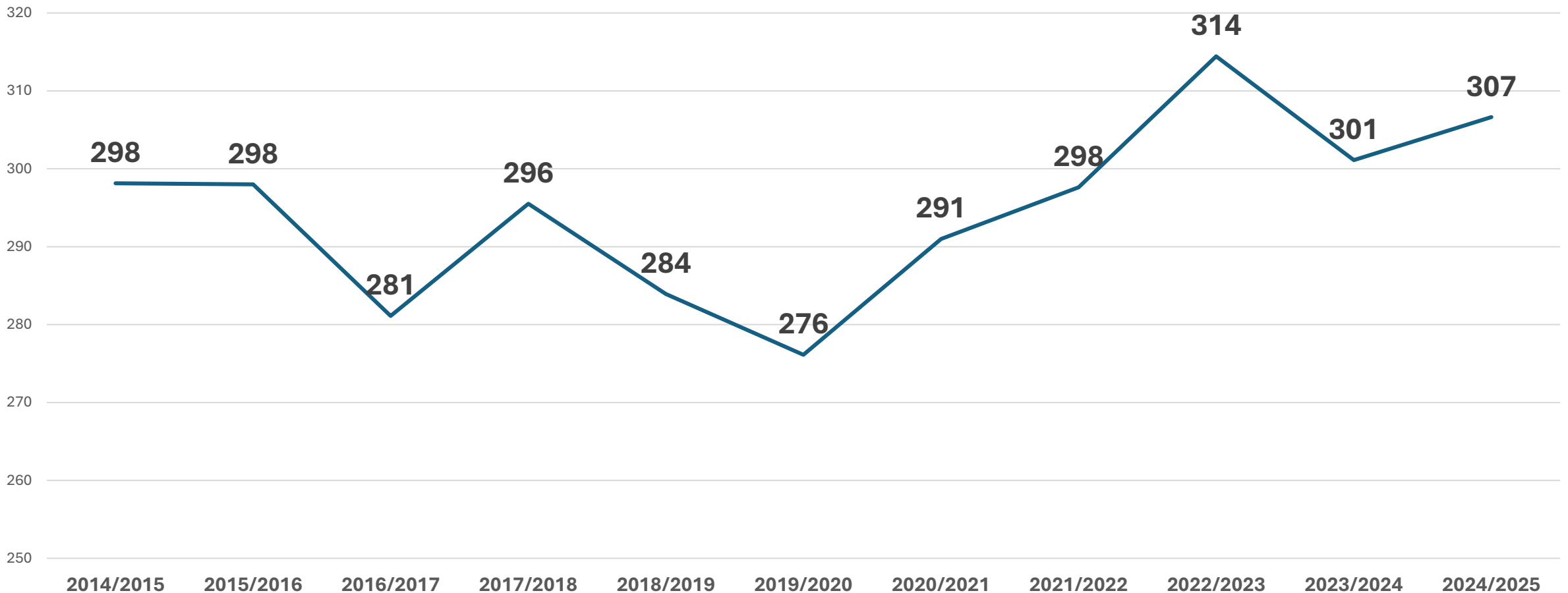


Fraser Lake Elem-Secondary

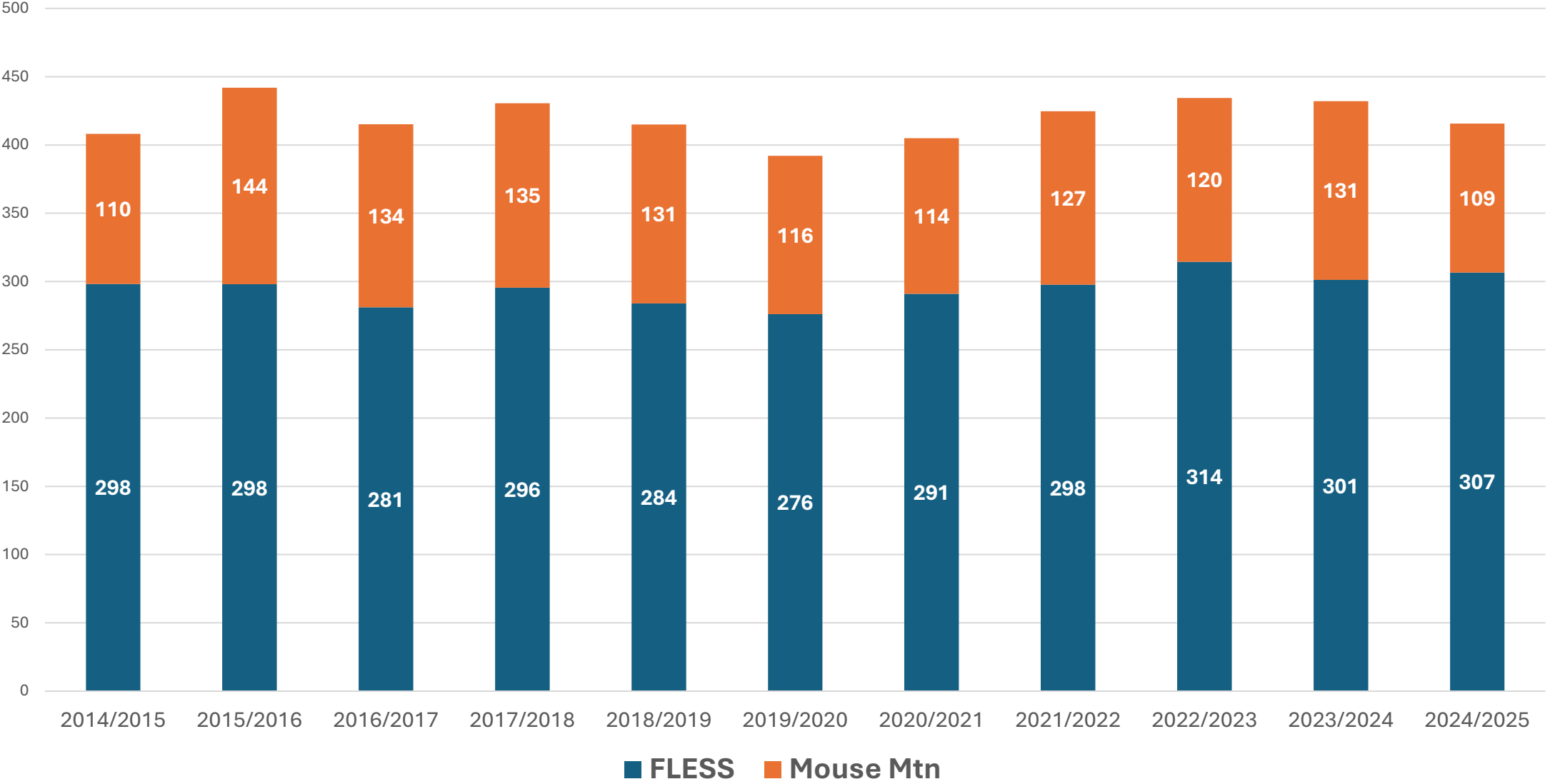
Funded Enrolment Trend

Grade 4-12 School

307 learners



Fraser Lake

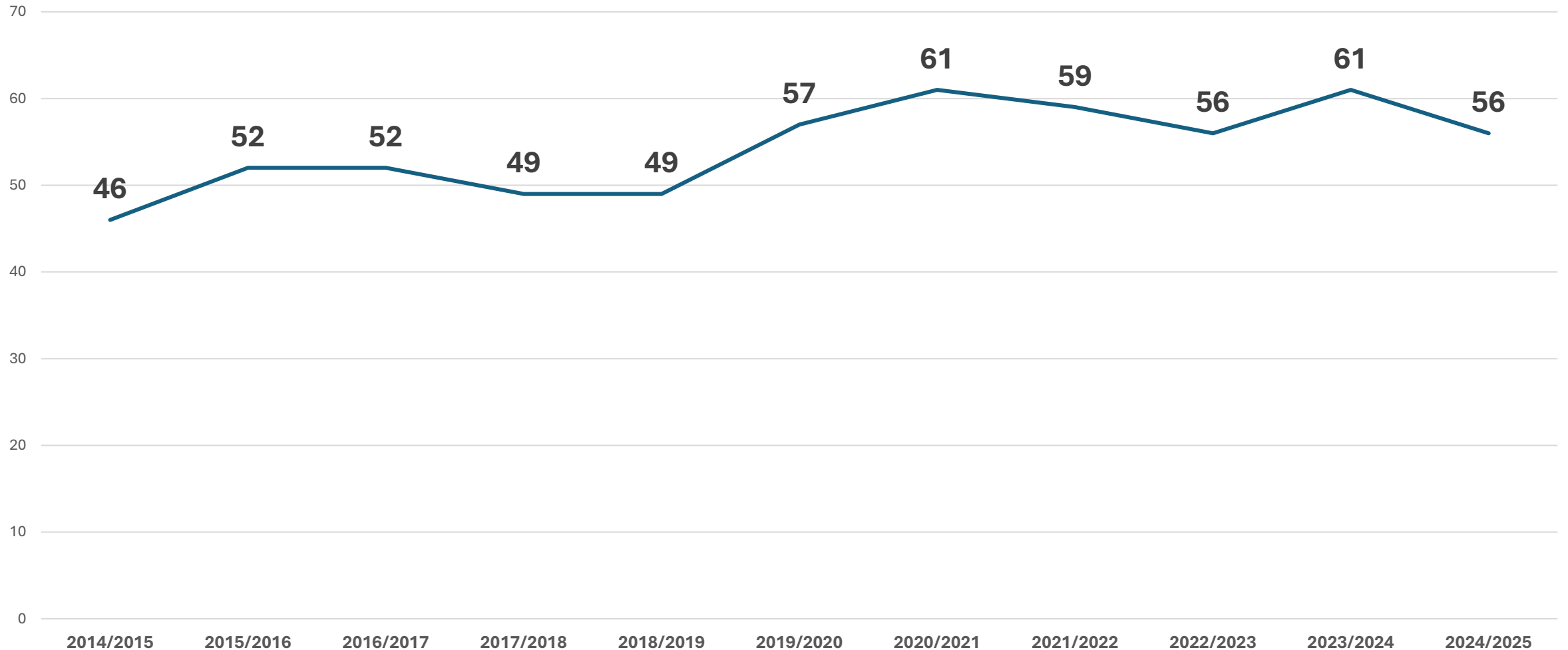




Mapes Elementary

Funded Enrolment Trend

K-6 School
56 learners



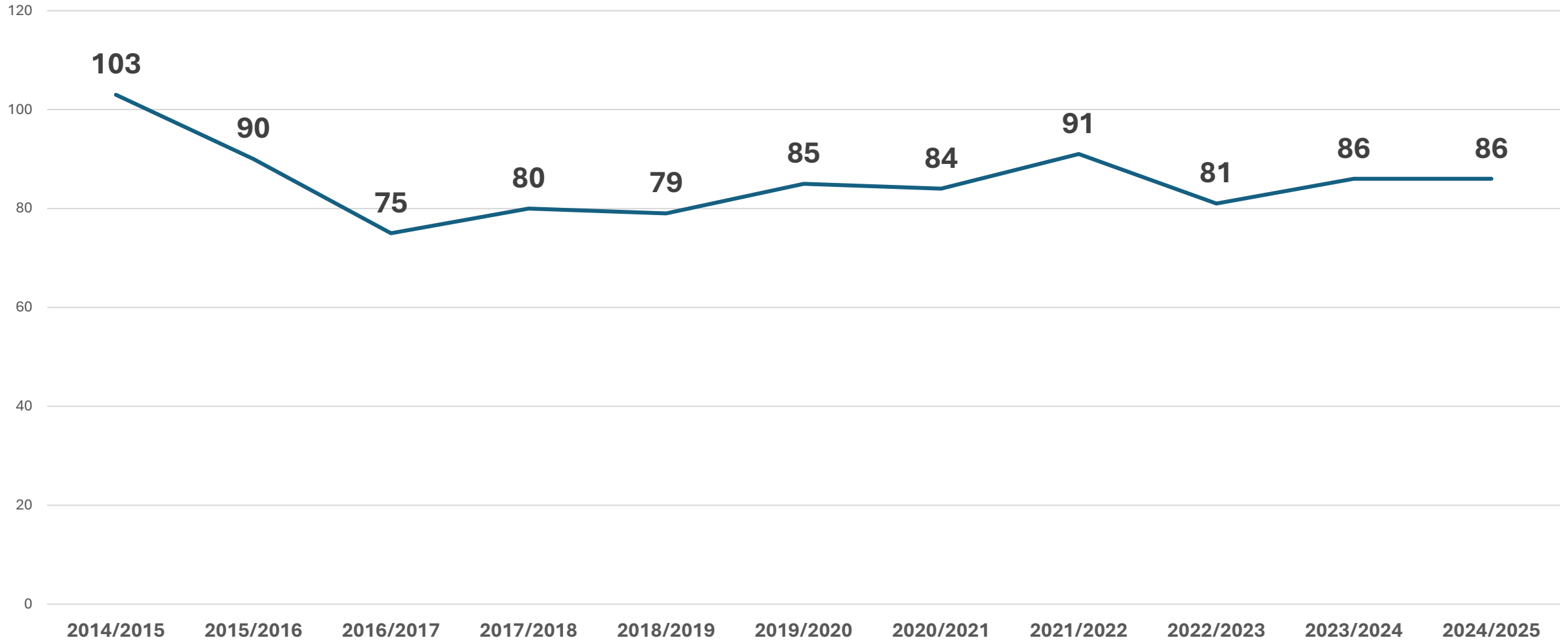


Sinkut View Elementary

Funded Enrolment Trend

K-6 School

86 learners

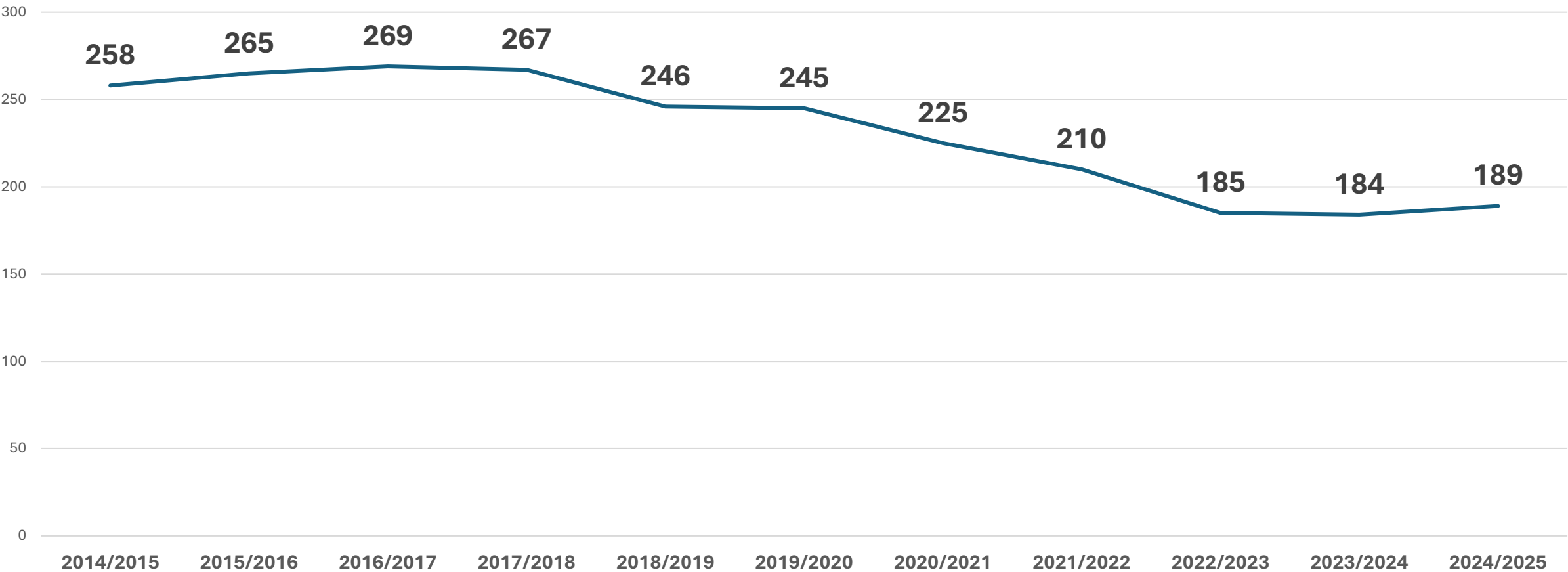




Evelyn Dickson Elementary

Funded Enrolment Trend

K-6 School
189 learners

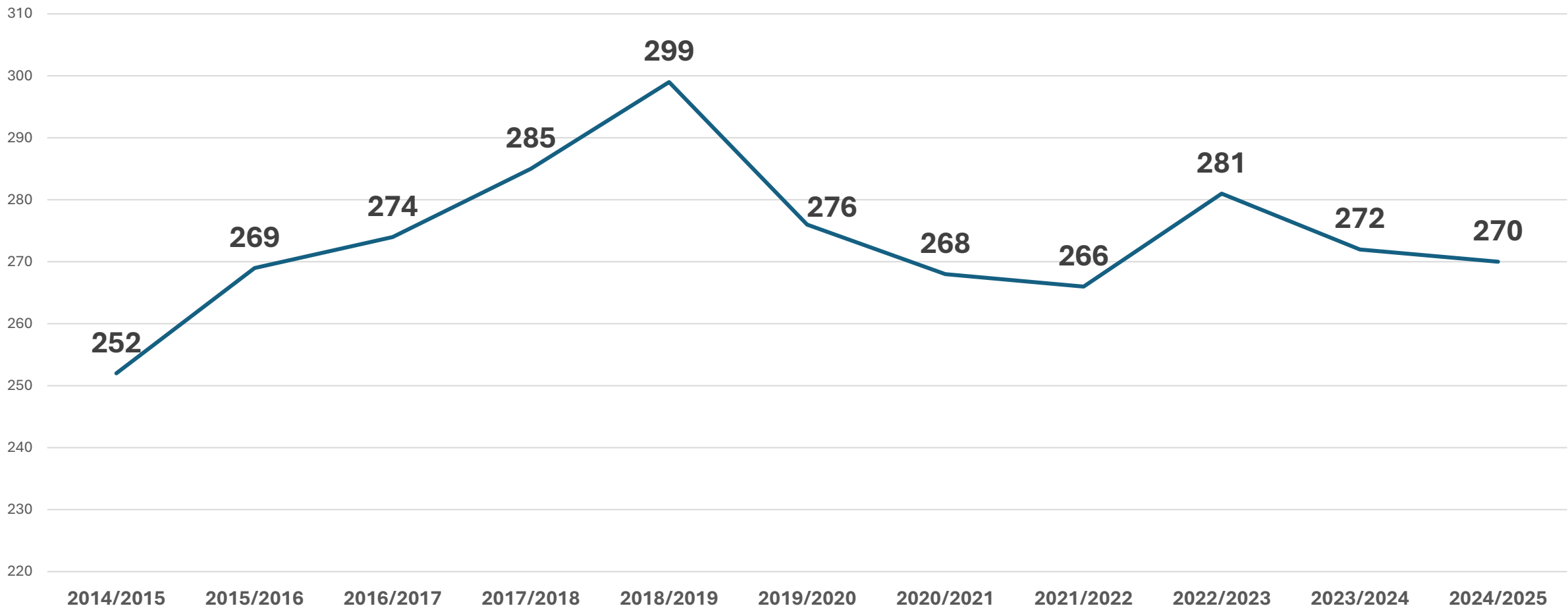




WL McLeod Elementary

Funded Enrolment Trend

K-6 School
270 students

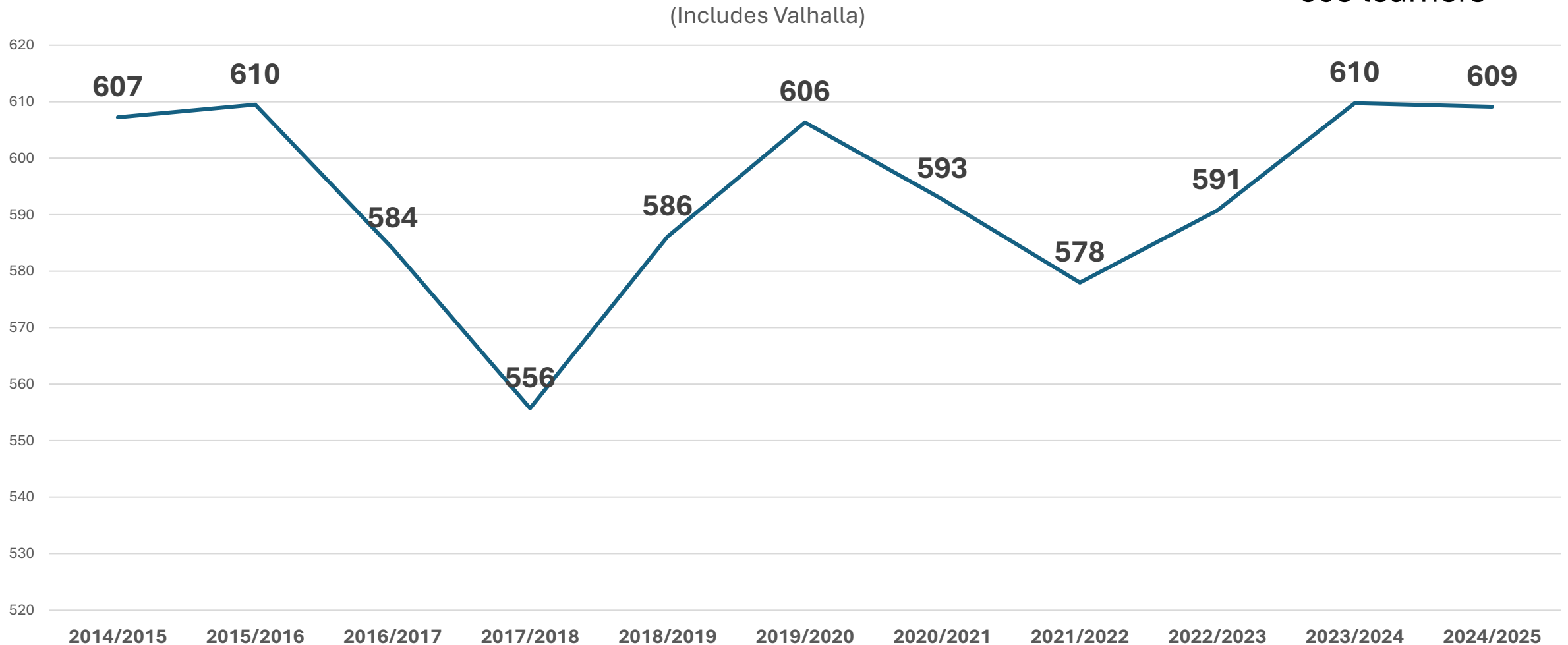




Nechako Valley Secondary

Funded Enrolment Trend

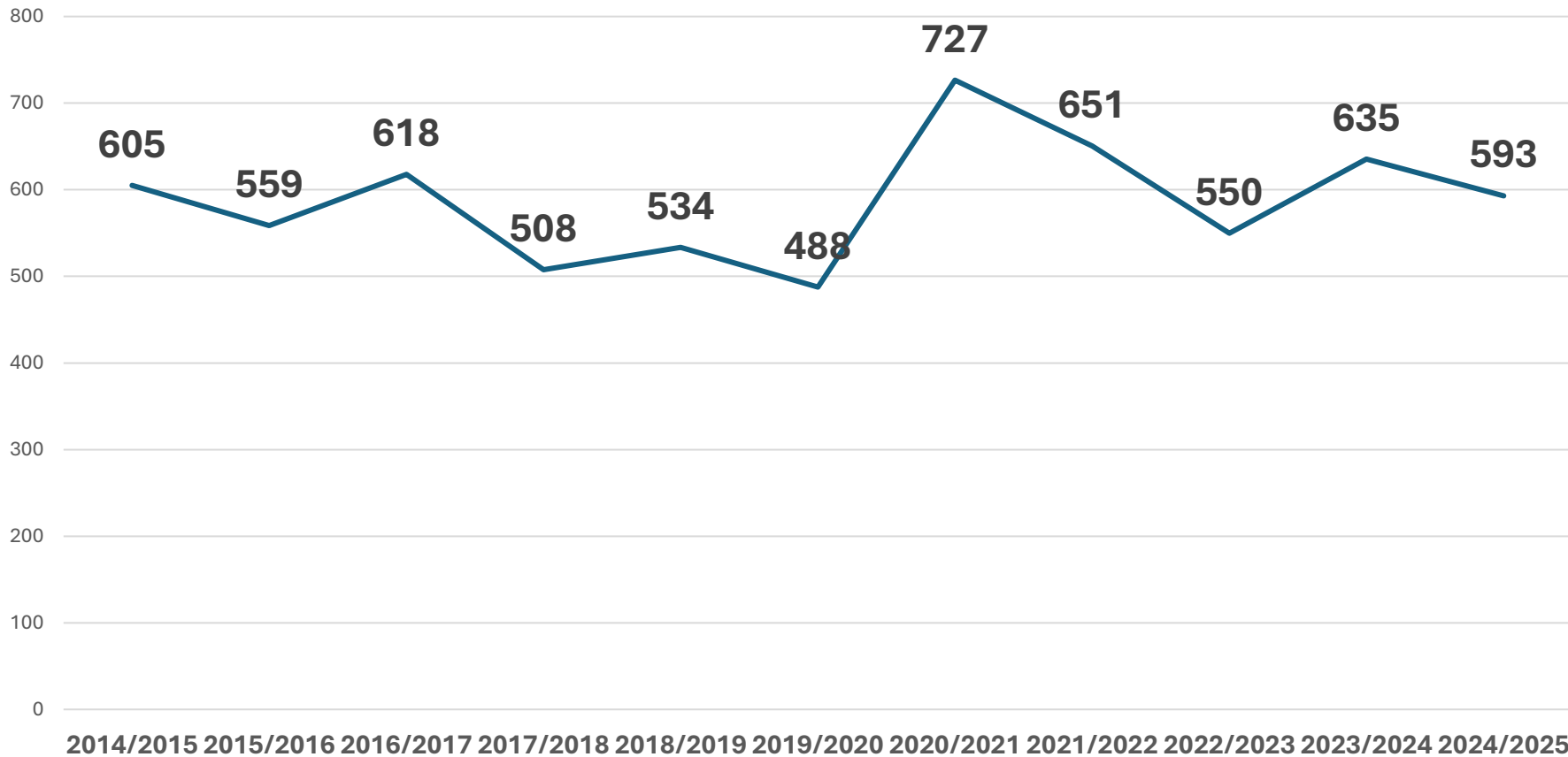
Grade 7-12 School
Valhalla – alternate program
609 learners





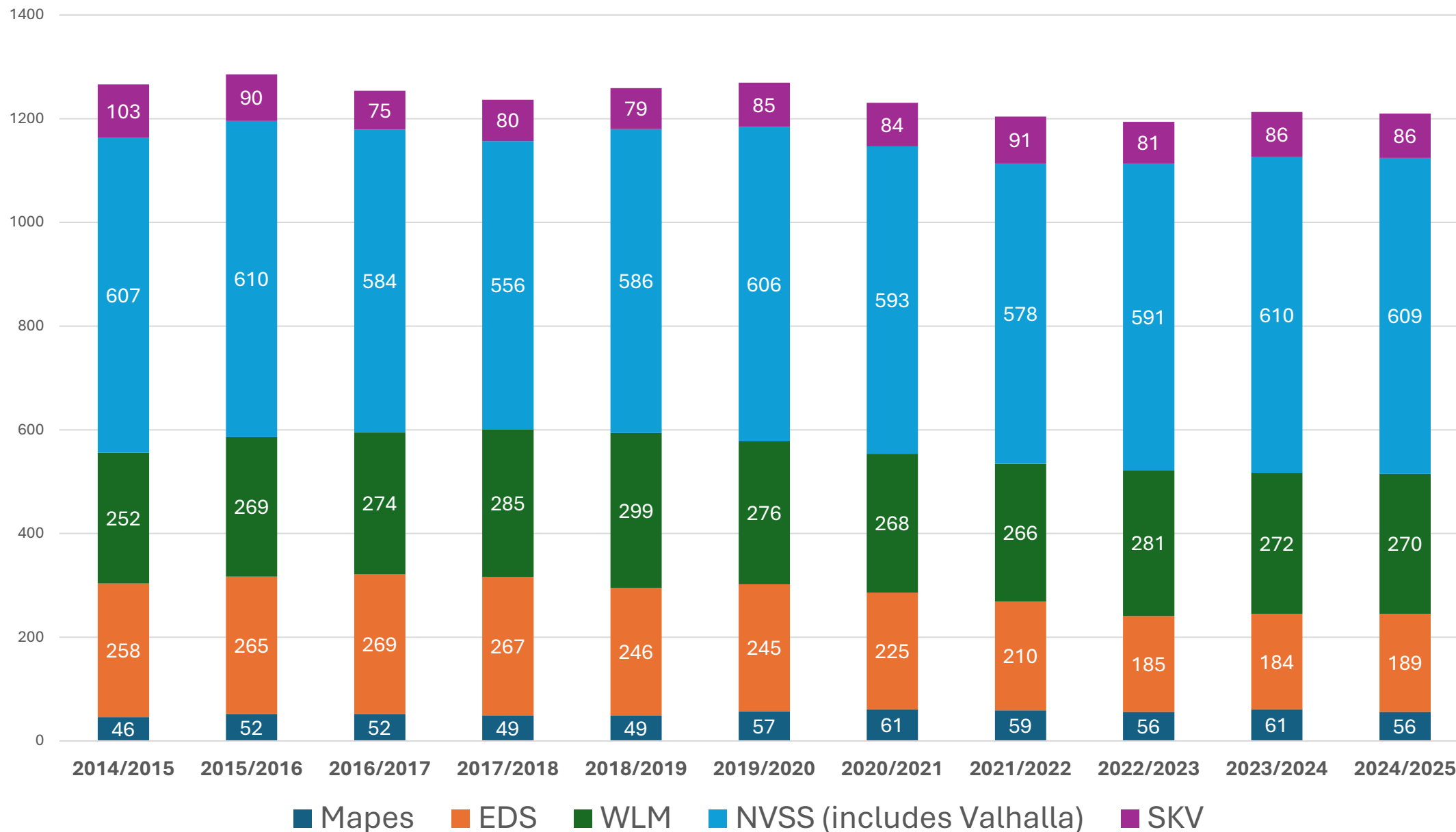
EBUS Academy

Funded Enrolment Trend – September Count

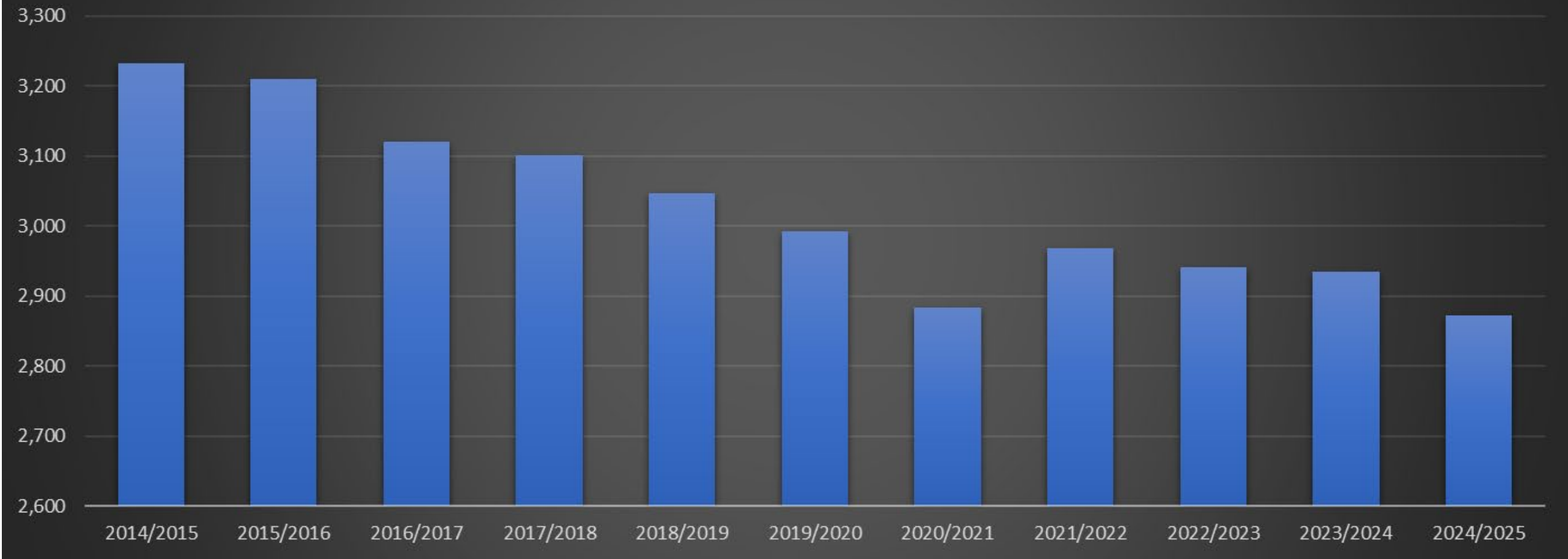


- K-12 online school
- Adult Education
- Special Education
- Cross enrolment
- Summer school

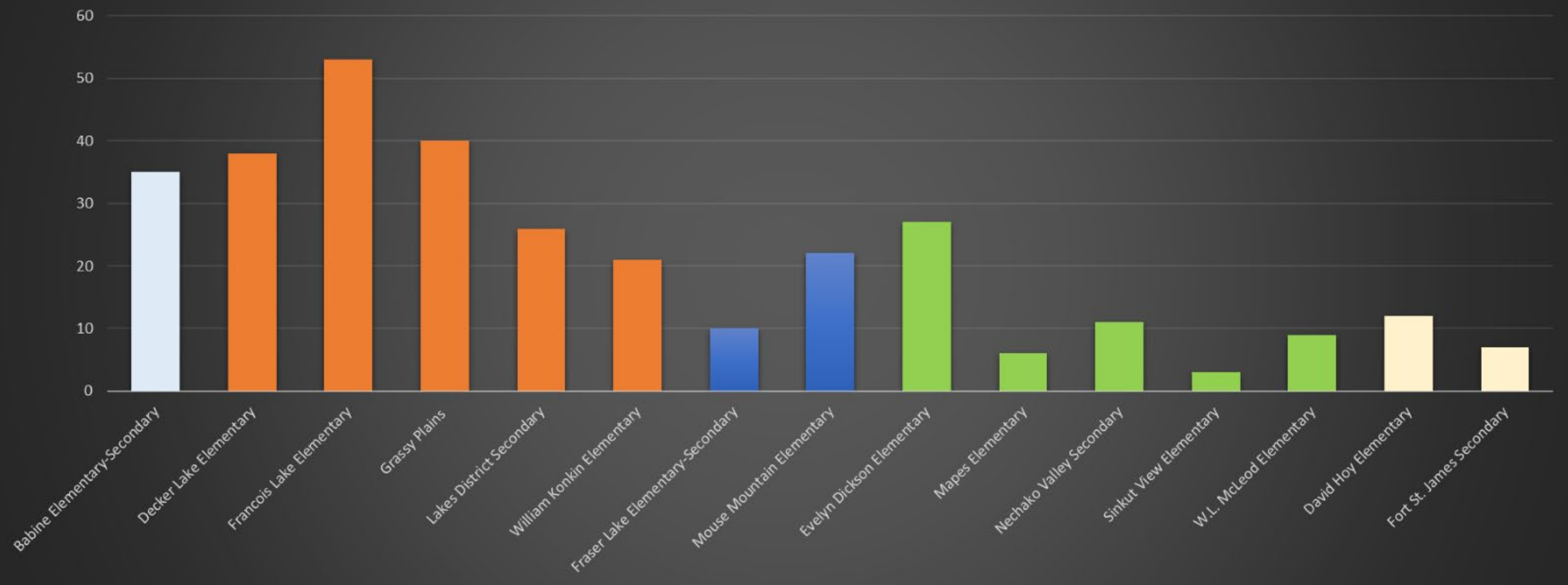
Vanderhoof



SD91 Enrolment (Standard Schools)



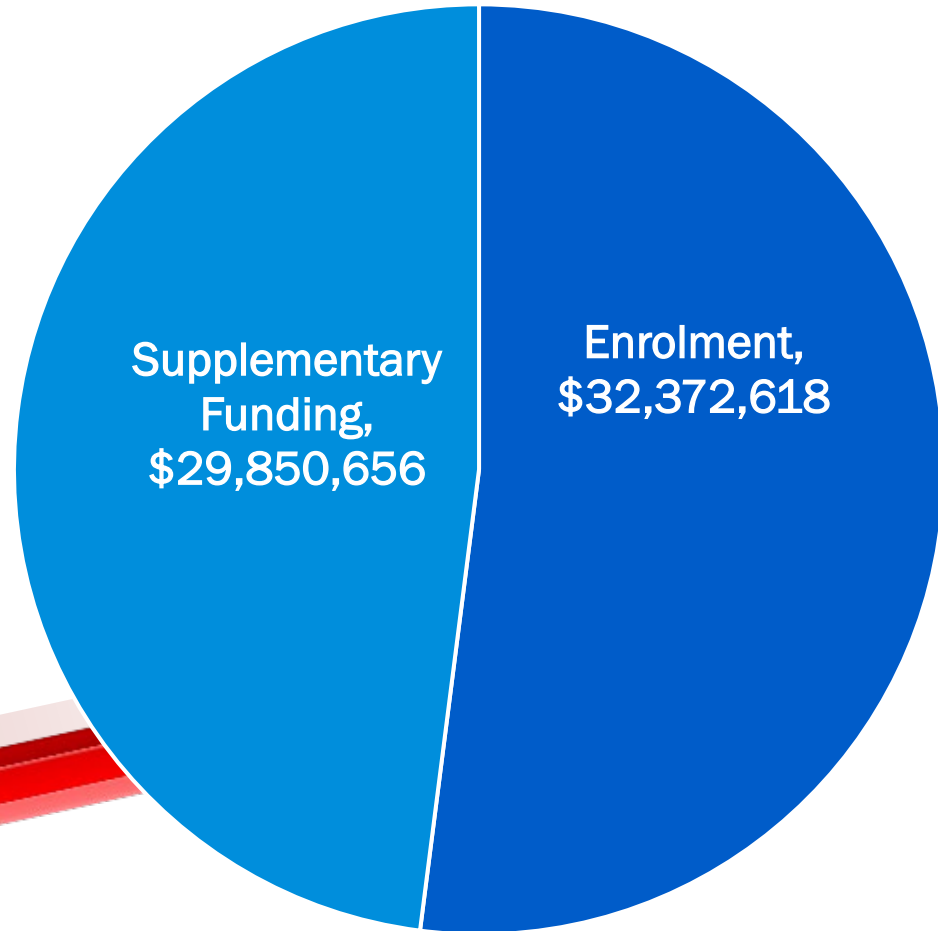
Estimated Student Capacity in SD91 Schools - %



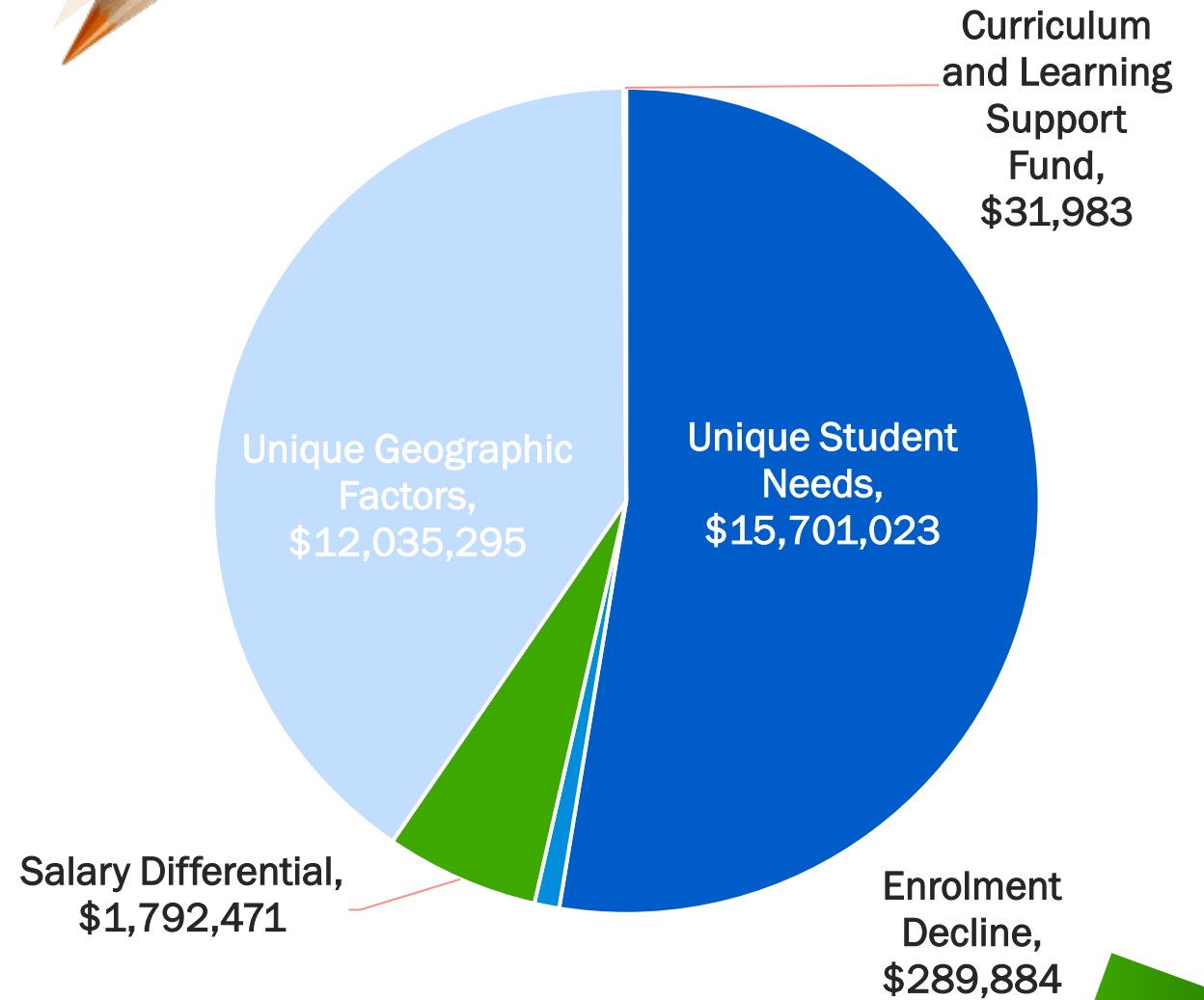
Estimated Operating Grants – 2024/25 School Year

Enrolment Based Funding - September		\$ 29,812,272
Estimated Enrolment Based Funding - February		\$ 1,928,550
Estimated Enrolment Based Funding – May & July		\$ 436,795
Supplementary Funding : Unique Student Needs	\$15,701,023	
Salary Differential	\$ 1,792,471	
Unique Geographic Factors	\$12,035,295	
Curriculum and Learning Support	\$ 31,983	
Supplement for Enrolment Decline	\$ 289,884	
Total Supplementary Funding		\$29,850,656
Indigenous Education Councils		\$ 195,001
2024/25 Full-Year Estimated Total		<u>\$62,223,274</u>

2024/2025 Estimated Operating Grants



Supplementary Funding



Curriculum
and Learning
Support
Fund,
\$31,983

3 Types of Funds

Operating Budget	Special Purpose Funds	Capital
<ul style="list-style-type: none">• Instruction• School & District Administration• Operations & Maintenance• Transportation	<ul style="list-style-type: none">• Targeted or restricted for certain purposes• Examples<ul style="list-style-type: none">• Strong Start• Ready Set Learn• Learning Improvement Fund	<ul style="list-style-type: none">• Renovations• Replacement or repair of property• Buildings• Buses• Vehicles• Furniture & equipment

Where the Money Comes From

Ministry of Education
and Child Care
\$ 58,068,064
86.83%

Provincial
Grants,
\$50,000
0.07%

Funding from First Nations
\$ 7,593,345
11.35%

Surplus
\$ 341,625
0.51%

Other Grants
\$722,630
1.08%

Out of Province Students
\$100,000
0.15%

REVENUE - \$66,875,664

Where the Money Goes

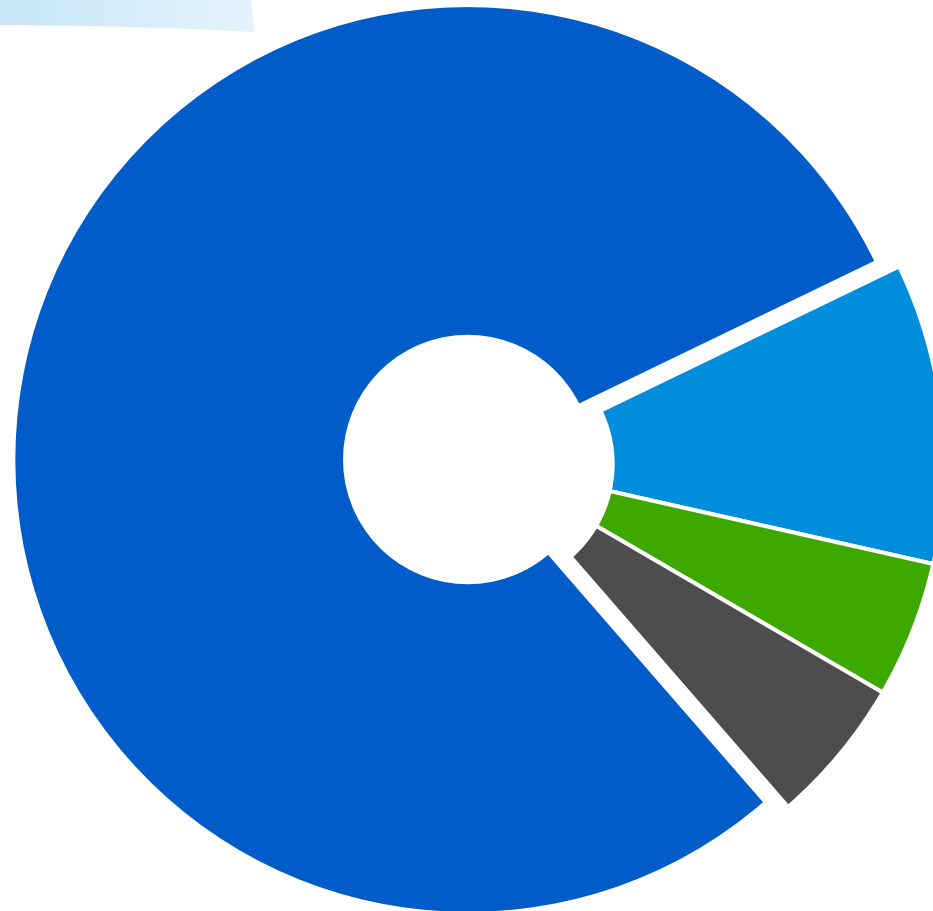
Salaries and
Benefits
56,028,579
83.78%

Services and
Supplies
10,847,085
16.22%

Expenditures - \$66,875,664

How Each Dollar is Spent

Instruction
79.99 cents



Operations &
Maintenance
10.47 cents

Transportation
& Housing
4.68 cents

District &
School Based
Admin
4.86 cents

Schedule 1 & 2



Operating Surplus (Deficit), beginning of year	\$536,974
2024/2025 Revenue	\$66,534,039
2024/2025 Expenses	<u>\$66,875,664</u>
Operating Surplus (Deficit) to balance	(\$341,625)
Use of Operating Surplus (Deficit)	
Indigenous Education	\$ 54,851
Operating - not restricted	<u>\$ 286,774</u>
Total use of operating surplus	<u><u>\$ 341,625</u></u>
Operating Surplus (Deficit), end of year	<u><u>\$195,349</u></u>

Statements

Operating Budget	Special Purpose Funds	Capital
\$66,875,664 <ul style="list-style-type: none">• Instruction• School & District Administration• Operations & Maintenance• Transportation	\$10,154,381 <ul style="list-style-type: none">• Targeted or restricted for certain purposes• Examples<ul style="list-style-type: none">• Feeding Futures• Ready Set Learn• Classroom Enhancement Fund	\$3,210,840 <ul style="list-style-type: none">• Renovations• Replacement or repair of property• Buildings• Buses & Vehicles• Furniture & equipment



Funding for a Specific Purpose

- Annual Facility Grant (AFG) - \$ 289,483
- Learning Improvement Fund (LIF) - \$271,867
- Feeding Futures Fund - \$764,101
- Strong Start - \$284,215
- Ready, Set, Learn - \$121,383



Funding for a Specific Purpose

- Official Languages in Education French - \$268,863
- Community Link - \$620,131
- Classroom Enhancement Fund - \$3,975,431
- First Nation Student Transportation - \$156,238



Funding for a Specific Purpose

- Mental Health in Schools - \$65,933
- Changing Results for Young Children - \$13,669
- Seamless Day Kindergarten - \$771,708
- Student & Family Affordability - \$142,675



Funding for a Specific Purpose

- Just B4 - \$46,364
- Early Years to Kindergarten - \$34,201
- Early Childcare Education Dual Credit
Program - \$90,805



Funding for a Specific Purpose

- Health Career Grants - \$5,000
- Literacy Now Stewardship - \$63,784
- Professional Learning Grant - \$238,867

Statements

Operating Budget	Special Purpose Funds	Capital
\$66,875,664 <ul style="list-style-type: none">• Instruction• School & District Administration• Operations & Maintenance• Transportation	\$10,154,381 <ul style="list-style-type: none">• Targeted or restricted for certain purposes• Examples<ul style="list-style-type: none">• Feeding Futures• Ready Set Learn• Classroom Enhancement Fund	\$3,210,840 <ul style="list-style-type: none">• Renovations• Replacement or repair of property• Buildings• Buses & Vehicles• Furniture & equipment

School District No. 91 (Nechako Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	58,068,064	56,327,028
Other	50,000	63,840
Tuition	100,000	100,000
Other Revenue	7,894,415	6,996,629
Rentals and Leases	81,560	90,560
Investment Income	340,000	445,000
Total Revenue	66,534,039	64,023,057
Expenses		
Instruction	53,495,945	51,517,322
District Administration	3,247,381	3,401,831
Operations and Maintenance	7,003,413	6,963,502
Transportation and Housing	3,128,925	3,163,353
Total Expense	66,875,664	65,046,008
Net Revenue (Expense)	(341,625)	(1,022,951)


School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	66,875,664	65,046,008
Special Purpose Funds - Total Expense	10,154,381	8,126,351
Capital Fund - Total Expense	3,210,840	3,210,840
Total Budget Bylaw Amount	80,240,885	76,383,199



2025-26 Budget Process

Questions/Comments?

Email:

budgetfeedback@sd91.bc.ca