



# 2025-26

# Public Board Meeting

## May 13, 2025

# 2025-26 Preliminary Budget - Calendar

December	10	Board Meeting	Budget Planning – Review objectives, planning principles, & accumulated surplus	✓
January	21	Board Meeting	Review Q2 financial results Revised Provincial Operating Grant 24-25	✓
	31		Final Day for School/Dept. Amended Budget revisions	✓
February	3		Begin preliminary enrolment estimates from schools	✓
	11	Board Meeting	Amended 2024-2025 Budget approval	✓
	14		Submit enrolment estimates to the Ministry	✓
March	11	Board Meeting	2025-2026 Budget: Preliminary Budget estimates (Preliminary planning, enrolment projections)	✓
	13	Public Information Meeting	2025-2026 Public Budget Information Meeting & begin consultation process.	✓
April	8	Finance & Facilities	Review of Strategic & Operational Plans Review of Budget information Review of school/department allocations	✓
	11		Final day to adjust enrolment projections	✓
	15	Board Meeting	Revised strategic plan information. Preliminary Budget estimates including Q3 Financial results and 24-25 forecast	✓
May	6	Finance & Facilities	Budget Review	✓
	8	Public Information Meeting	Budget Information Meeting	✓
	13	Board Meeting	Forecast of current year financial results and preliminary budget estimates	
	30		Finalize school-based staffing estimates, final day for schools/departments to complete spending estimates	
June	17	Board Meeting	Approval of 2025-2026 Budget and updated Strategic Plan	
	27		Deadline for Budget Submission to Ministry	



# Budget & Strategic Planning Cycle

September-December

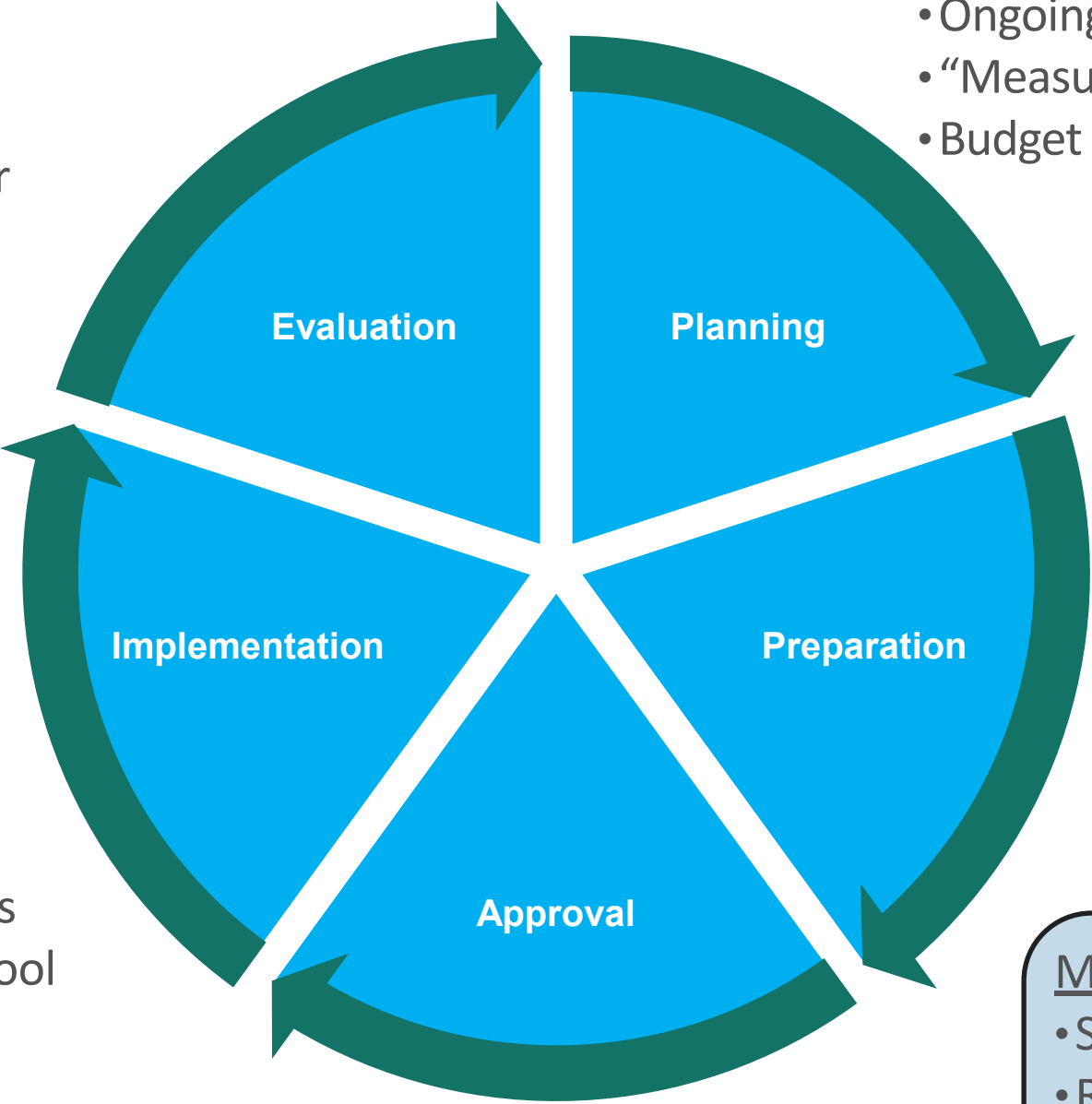
- School & District plan implementation
- Analysis from previous year
- Board reporting commences
- Schools publish results
- Budget analysis
- Financial statements

July

- School budget allocations
- Updated Strategic & School Plans published

June

- Budget & Updated Strategic Plan Approval



January – February

- Ongoing district and school implementation
- “Measuring Up” Report
- Budget estimates & forecasting

February - March

- Environmental assessment updates
- Updated SWOT analysis
- Enrolment projections
- Commence community engagements
- Complete Program/Service Reviews
- Ministry funding announcement

March - May

- Strategic Plan and School Plan reformulation
- Revise and update goals and objectives
- Staffing Estimates
- Operating Budget Estimates



# BUDGET CONSULTATION

2025-2026 SCHOOL YEAR

2025 – 2026 ਸਾਲ ਦੇ ਬਜਟ ਬਾਰੇ ਸਲਾਹ-ਮਸ਼ਵਰਾ



Report for the 2025- 2026 School Year Budget Consultation

# Report Highlights

**Part 1:** Participant Overview

**Part 2:** Student Success

**Part 3:** Reserves

**Part 4:** Substitute Costs

**Part 5:** Sustainability

**Part 6:** Financial Literacy

**Part 7:** Strategic Goals



# Participants

**594** Participants for 2024-2026 Budget Consultation

**384** Participants for 2024-2025 Budget Consultation

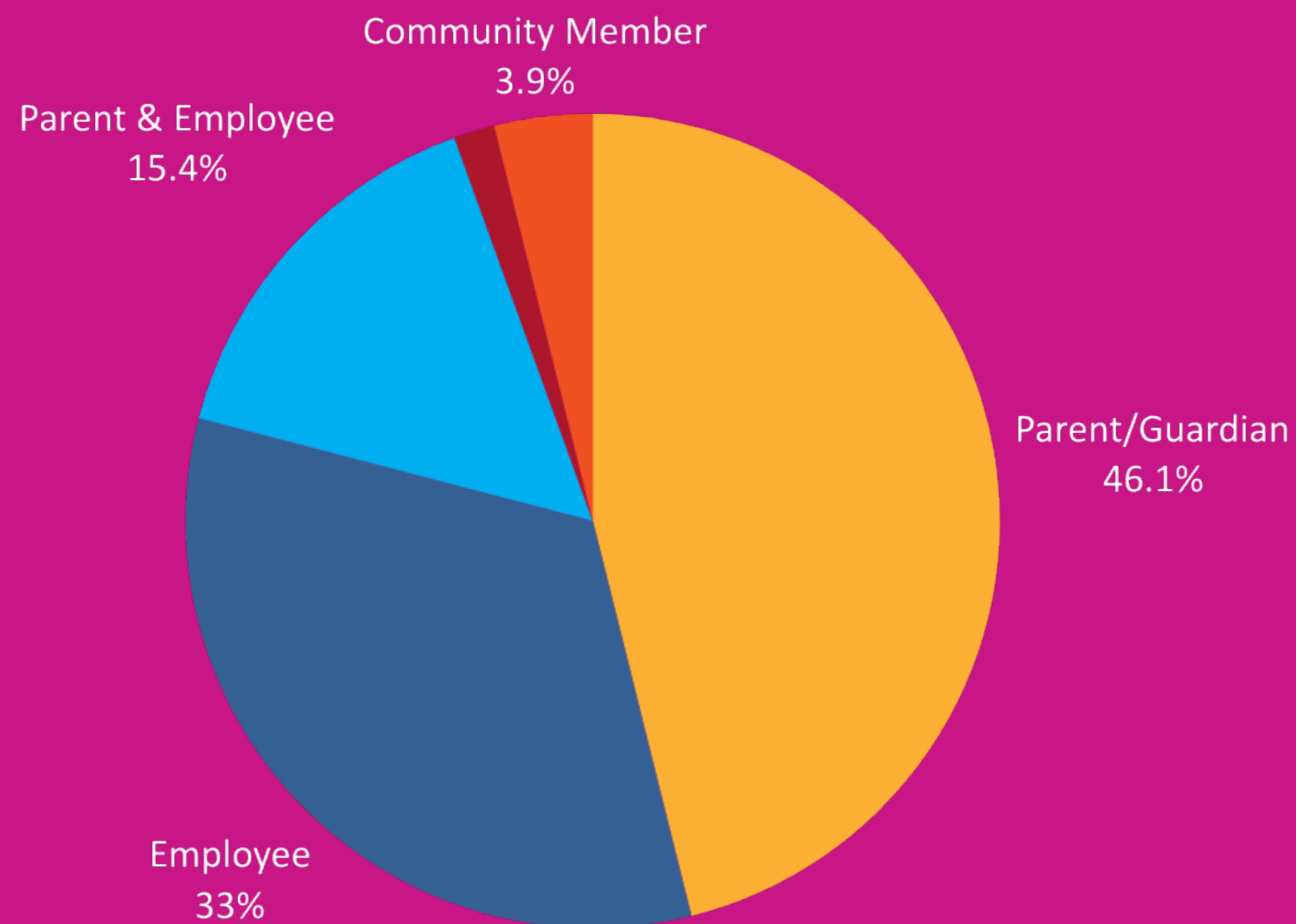




**Question 1:**  
Please describe how you  
are best connected to the  
Abbotsford School  
District

2025 Budget Consultation

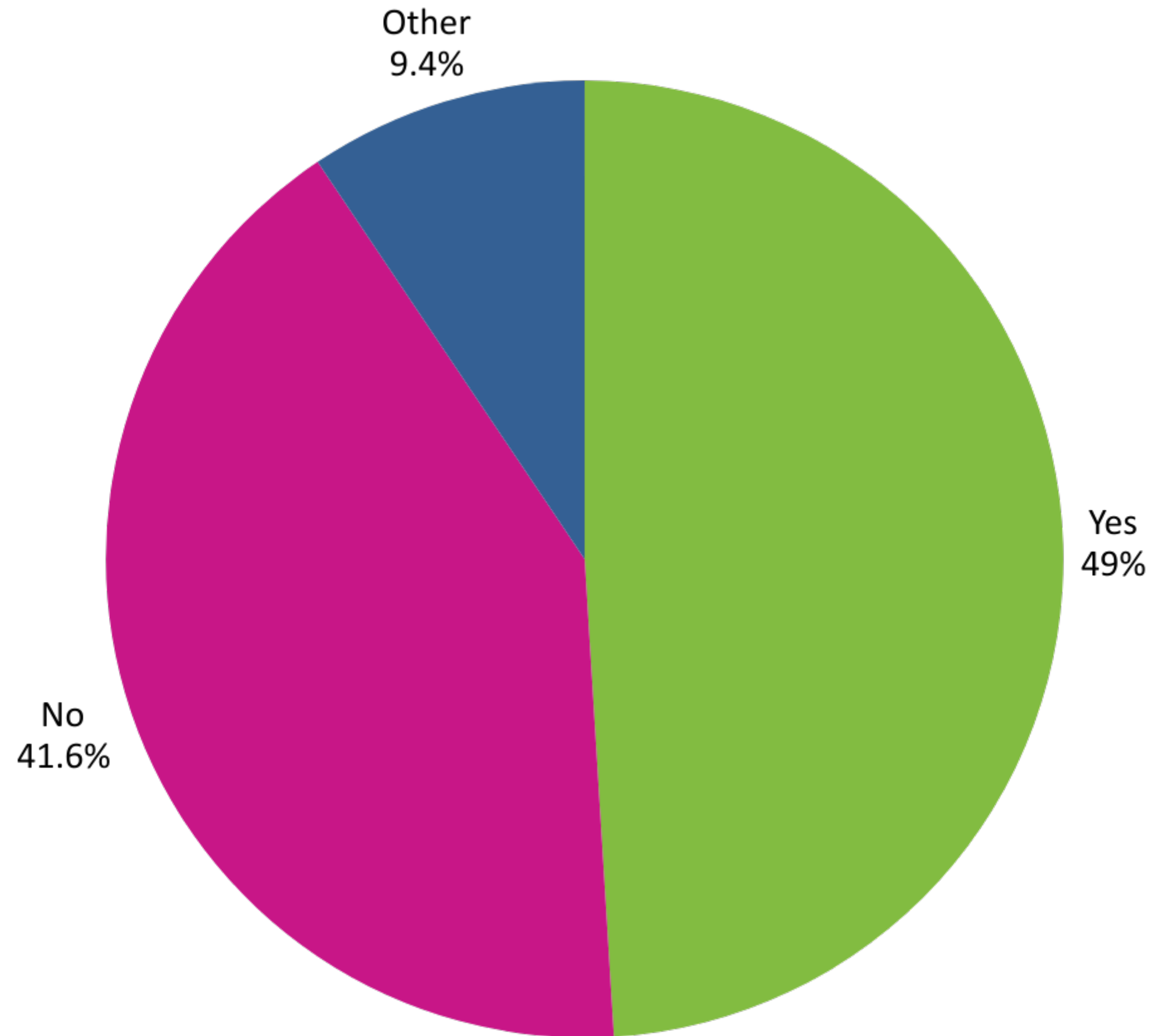
# Breakdown of Participants



# Student Success

## Question 2:

In reviewing the information in the presentation, do you feel the budget adequately supports the Board's primary goal of student success?



# Student Success

## Question 2, cont'd:

In reviewing the information in the presentation, do you feel the budget adequately supports the Board's primary goal of student success?(Other (please specify))



**A Call for Greater Transparency in Budget Communication**



**A Desire for More Direct Investment in Student-Centred Resources**



**Commitment to Supporting and Retaining Quality Staff**



**Encouragement to Strengthen Leadership Engagement and Accountability**

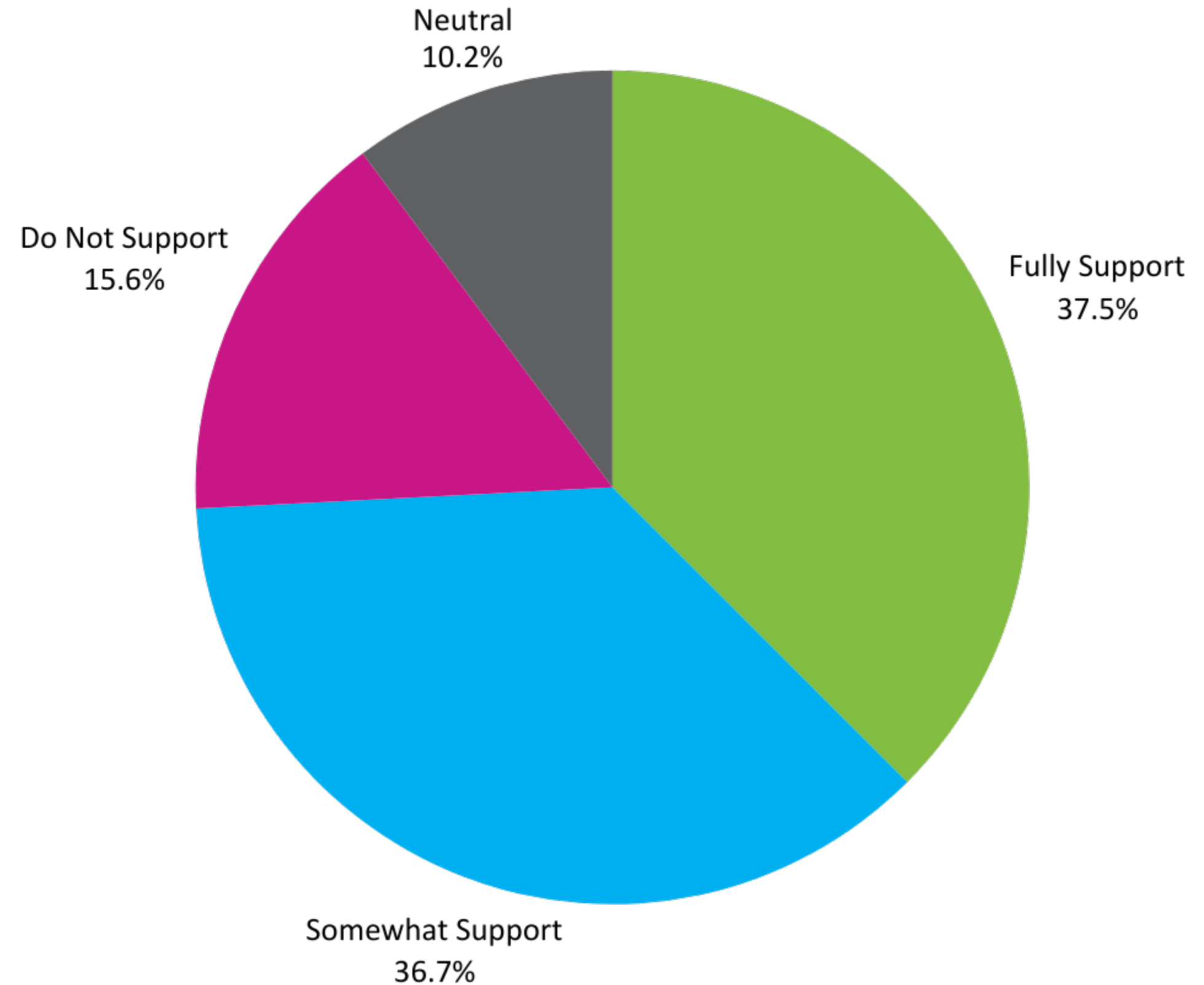


**Recognition of Evolving Student Needs and a Push for Responsive Supports**

# Surplus and Reserve Balances

## Question 3:

Unexpected needs or emergent issues can have a financial impact on school district operations. Do you support the Board's position in maintaining reasonable surplus and reserve balances to respond to emergent needs?

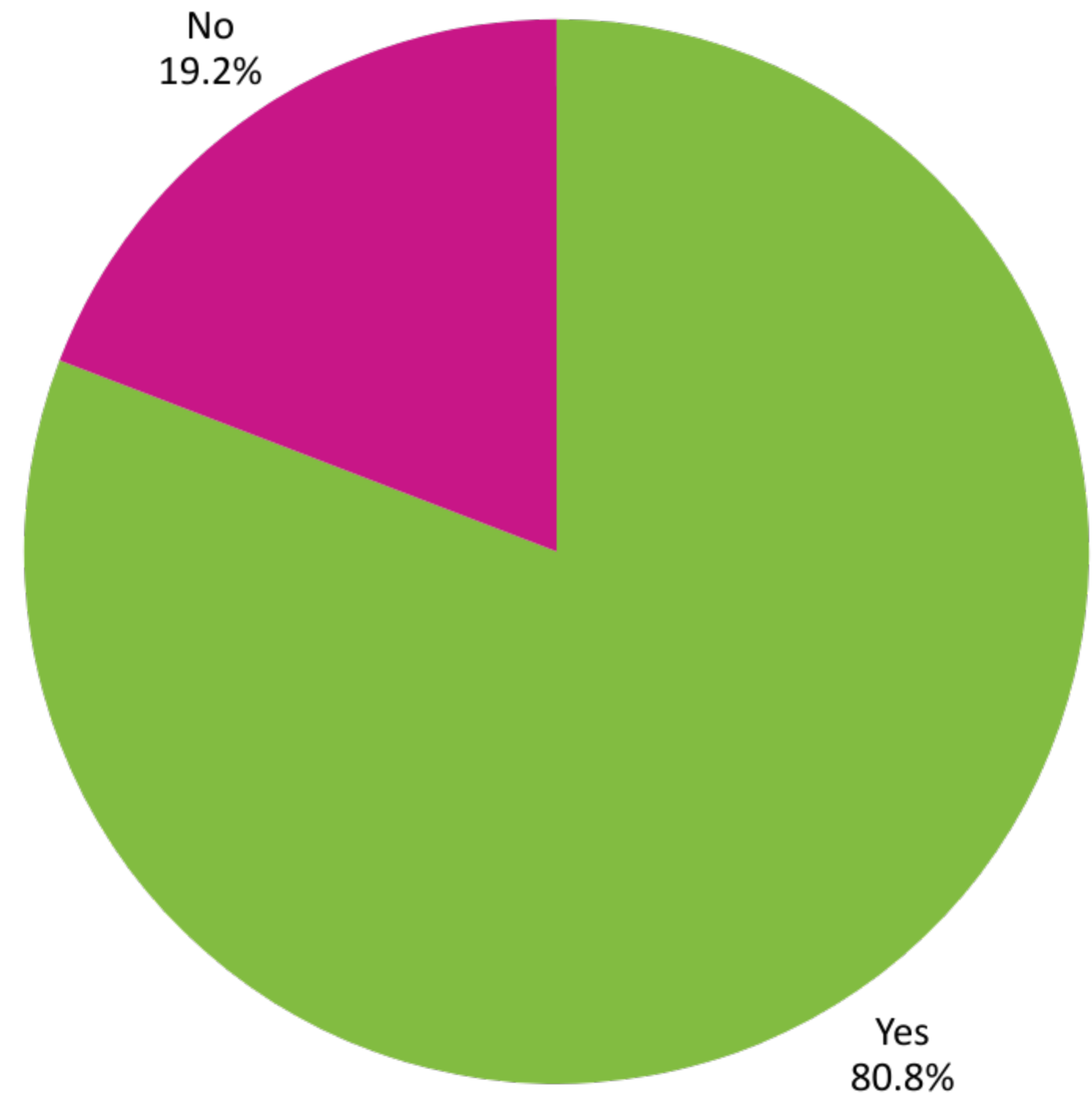


# Reserves for Future Expenditures

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## Question 4:

Public education is a fast-paced and evolving sector. Should the Board set reserves aside for future expenditures, like computers and other school equipment?

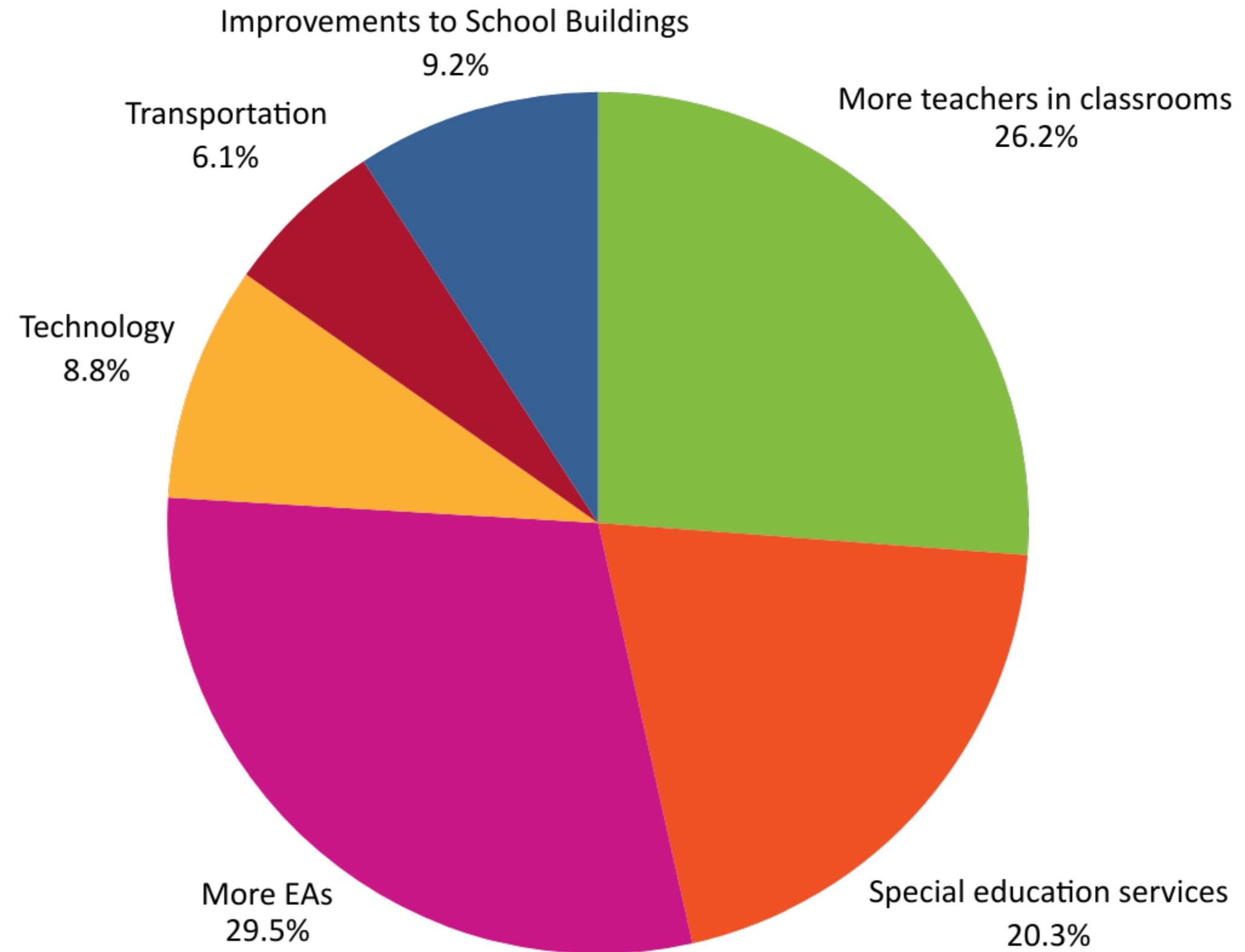


# More Funding Areas

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## Question 5:

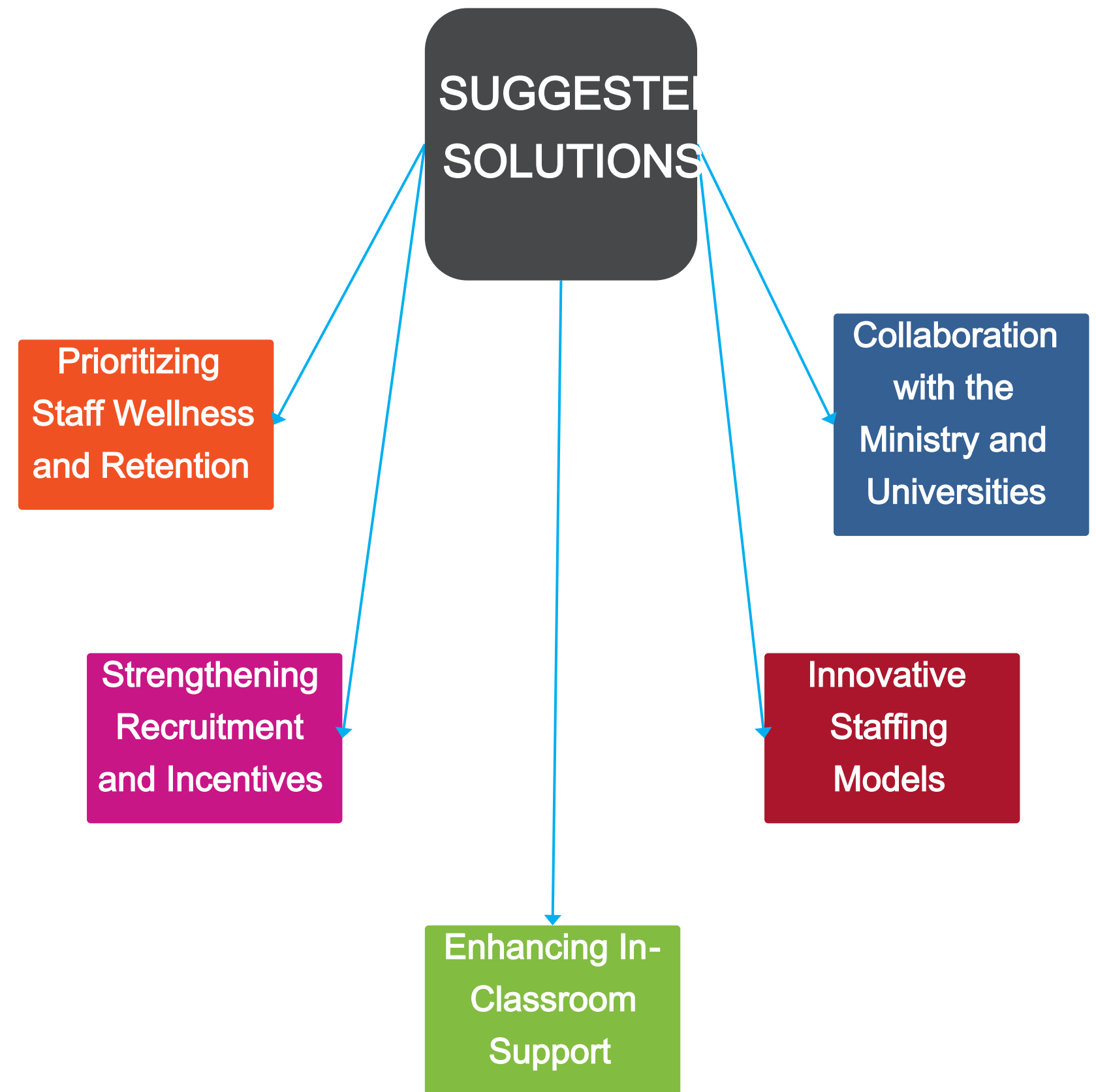
What areas do you believe require more funding within the school district?



# Substitute Employee Budget Pressure

## Question 6:

Substitute employee costs have been identified as a major budget pressure facing the district? What solutions do you think should be considered?



# Improve Financial Literacy

## Question 7:

In what ways do you think the school district can improve financial transparency and engage the community in budget discussions?

01

Keep Building on What's Working

02

Use Visuals, Clear Language, Summaries

03

Increase Opportunities for Two-Way Dialogue, Not Just Presentations

04

Empower School-Level Decision Making

05

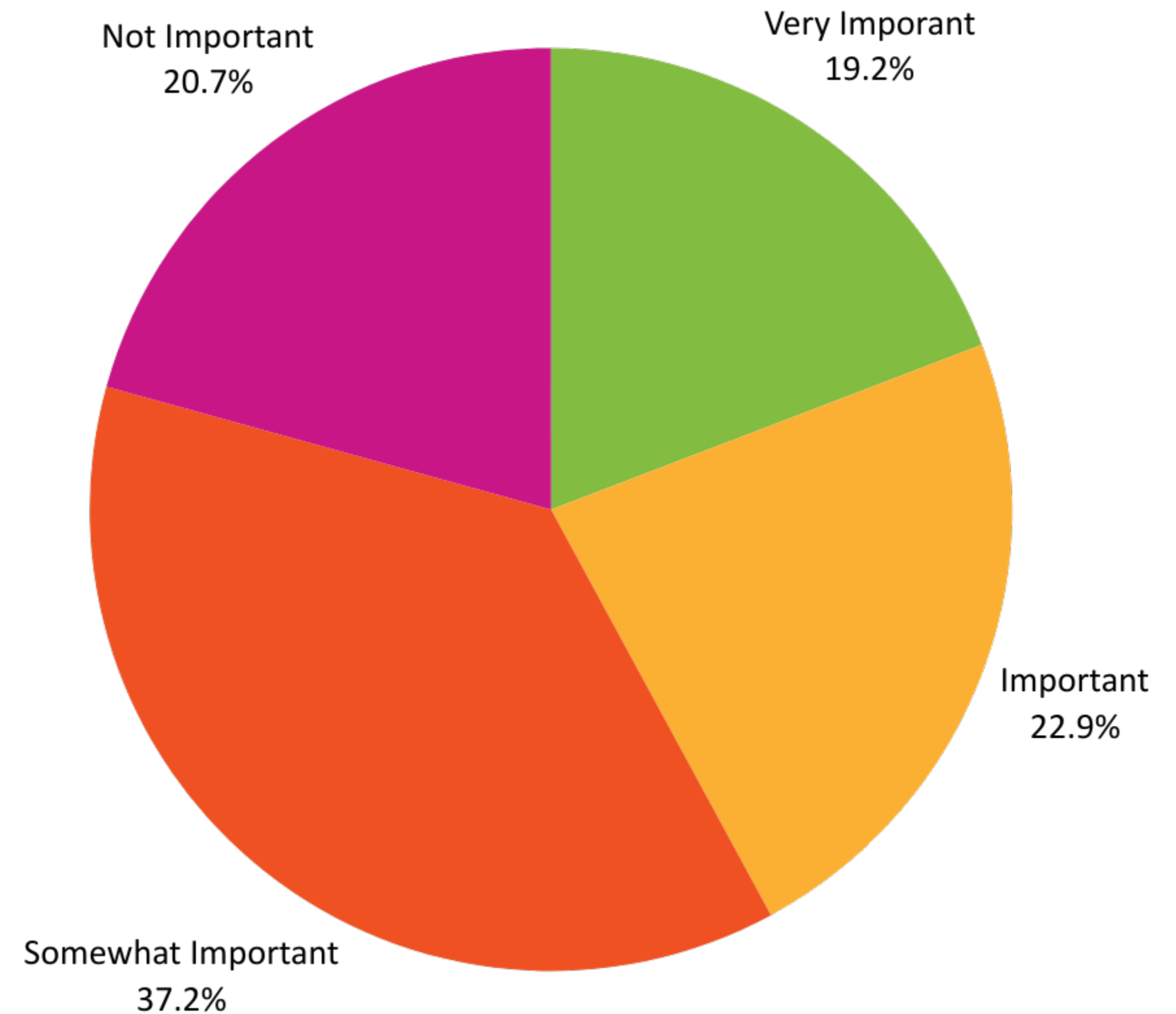
Demonstrate How Voices Matter  
Report Back, Act on Feedback

# Sustainable and Green Initiatives

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## Question 8:

How important is it to you that the school district invests in sustainable and green initiatives as part of its operations and maintenance budget?

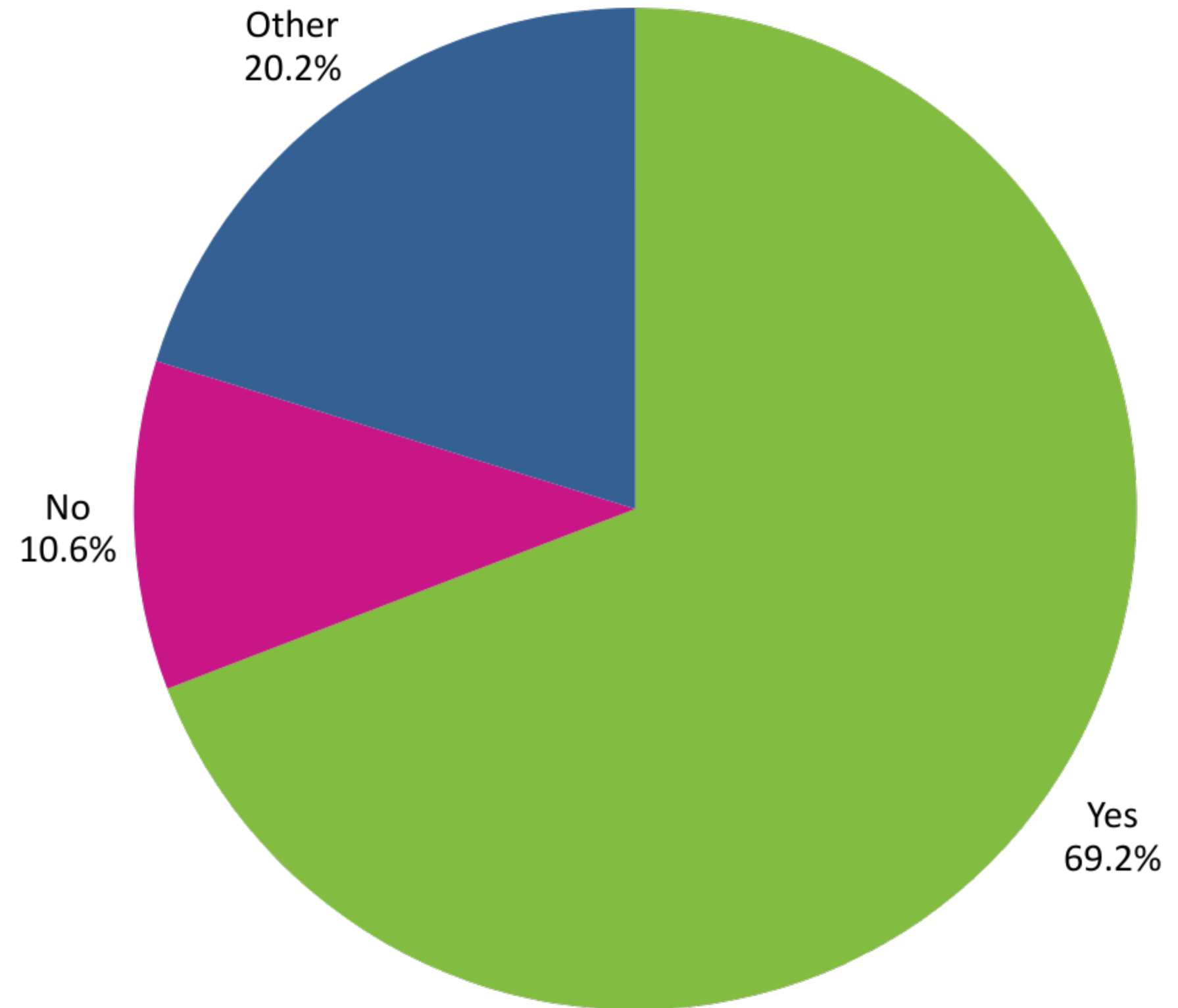


# Strategic Priorities

## Question 9:

Do you support the Board strategic priorities established in June 2024?

- Literacy
- Parent and Community Engagement
- Student Participation in Extra Curricular Activities
- Early Learning
- Employee Engagement



# Strategic Priorities

Question 9, cont'd:

In reviewing the information in the presentation, do you feel the budget adequately supports the Board's primary goal of student success?(Other (please specify))

2025 Budget Consultation

01

**Strong Support for Literacy and Early Learning**

02

**Call for Meaningful Employee Engagement**

03

**Desire for Inclusive and Equitable Support Systems**

04

**Recognition of the Value of Extracurriculars—With Better Support**

05

**Advocacy for Transparent Communication and Community Engagement**

# Budget Guiding Principles

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## Guiding Principles

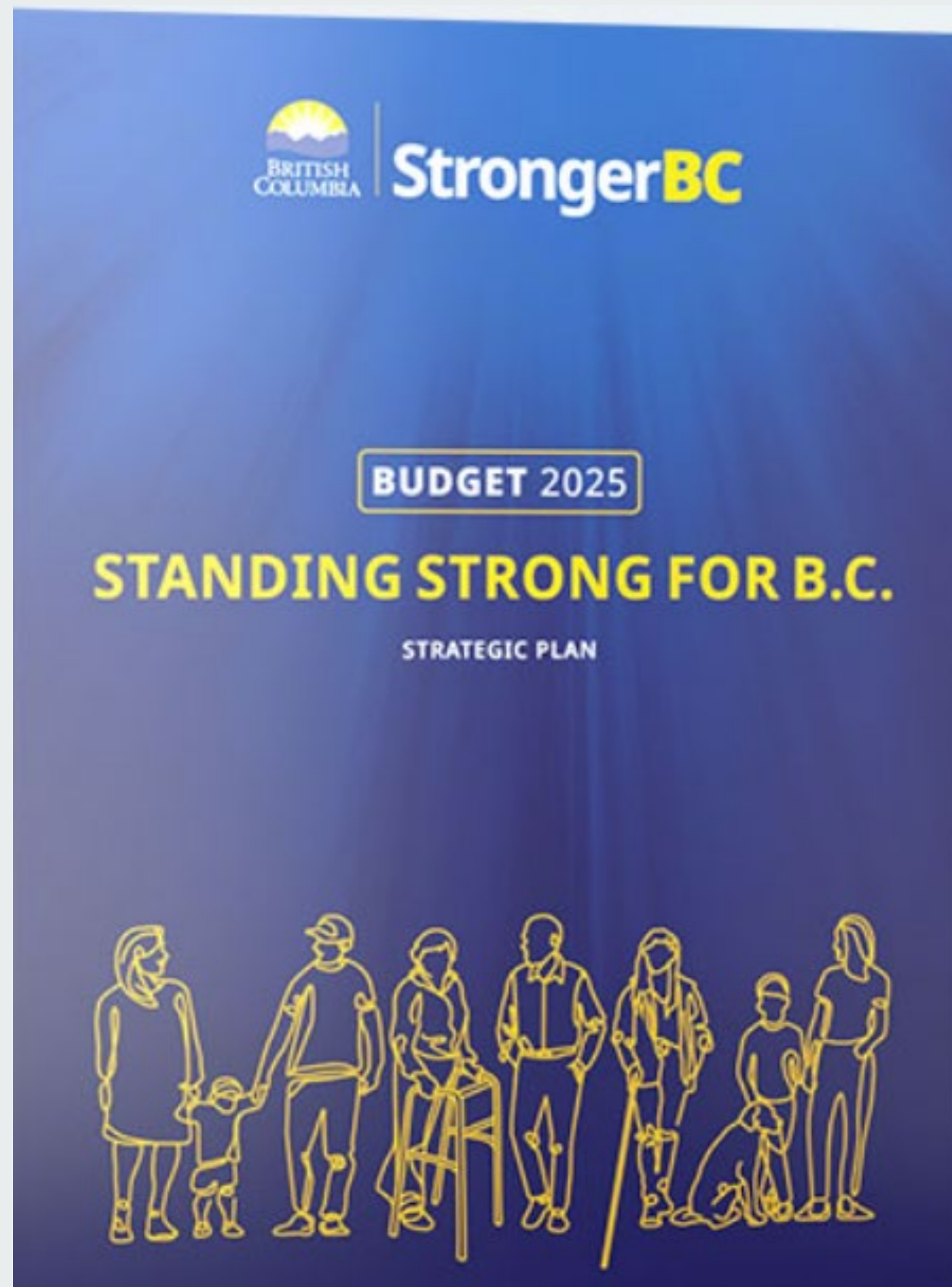
Maximize the allocation of resources to support the goals & priorities in the Strategic Plan.

Commit to building a strong understanding of budget information through ongoing communications.

Maintain a three-year budget plan to ensure funding sources can support program initiatives.

Maintain surplus/reserve balances to respond to emergent needs.

Maintain strong fiscal management policies.



## Ministry of Education & Child Care – K-12 2025-26 Budget Highlights

Operating Budget totals \$8.96B

- 2025-26 changes:
  - \$117M Shared Recovery Mandate (COLA)
  - \$112M Classroom Enhancement Fund
  - \$20M Independent Schools funding
  - \$6M First Nations Reciprocal Funding
  - (\$14M) K-12 Literacy Supports (1X PD Funding)
- Other Provincial highlights
  - \$4 billion annually in contingencies
  - \$1.5 billion over 3 years for expenditure management

# Aligning the Budget to our Strategic Plan



## Progressive Workforce

We provide a workplace that fosters creativity, inspires excellence, and challenges everyone to embrace growth



## Engaging Opportunities

We provide engaging opportunities for every member of our learning community to contribute to student success.



## Optimized Resources

We are creative and responsible in the management of educational resources.



## Student Success

Our students are engaged, challenged and prepared for a lifetime of success.

Goals

Objectives

Projects

# 2025-26 Preliminary Budget & Strategic Plan

## Priorities set for 2024-28 Updated Strategic Plan

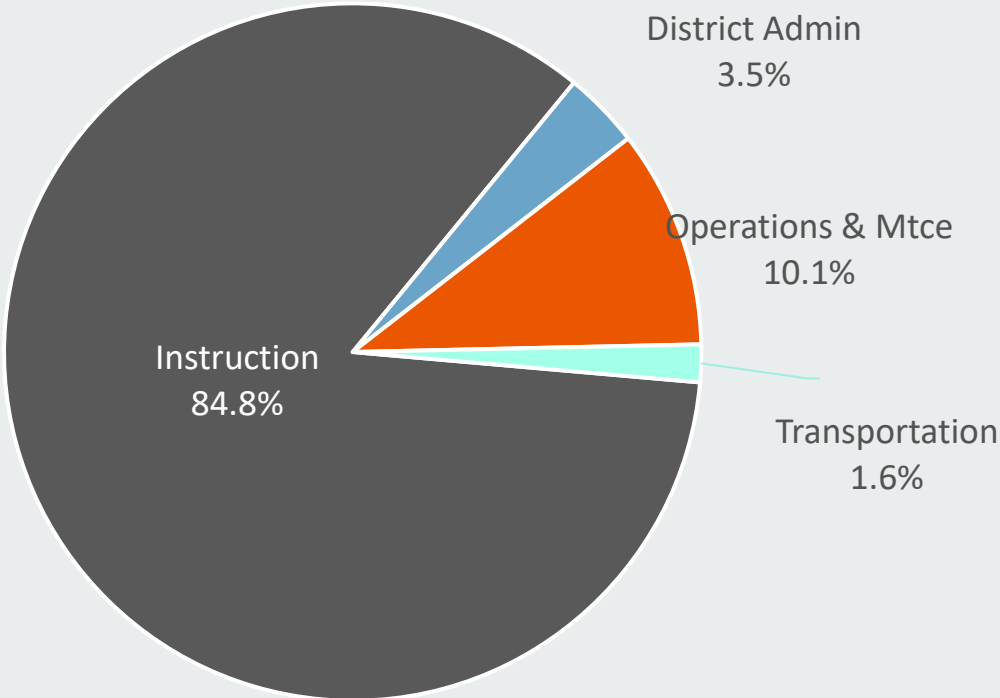
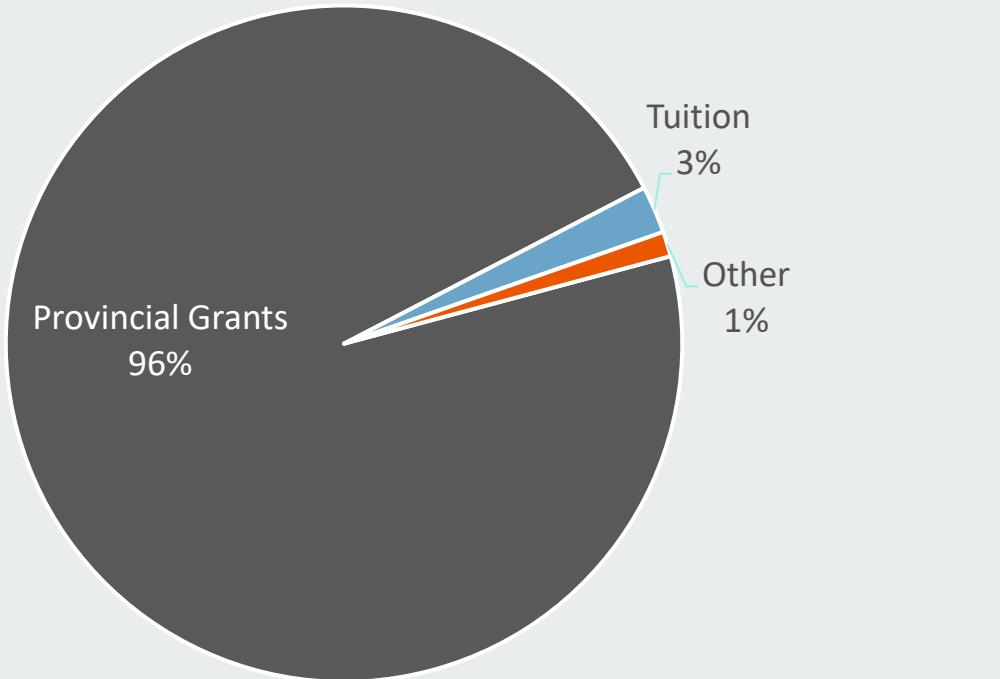
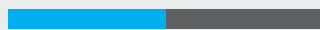
1. Literacy.	Student Success
2. Parent and community engagement.	Engaging Opportunities
3. Student participation in extra-curricular activities.	Engaging Opportunities
4. Early learning.	Student Success
5. Employee engagement.	Progressive Workforce

# 2025-26 Preliminary Budget & Strategic Plan

Strategic Pillar 1	Student Success
Objectives	<ul style="list-style-type: none"><li>• Improve student success in literacy.</li><li>• Improve early learning.</li><li>• Improve student sense of well-being.</li><li>• Increase student success in numeracy.</li><li>• Increase student core competencies so students can achieve their career and life goals.</li><li>• Improve graduation rates.</li></ul>
Strategic Pillar 2	Optimized Resources
Objectives	<ul style="list-style-type: none"><li>• Increase the capacity of our school facilities.</li><li>• Maximize budget allocations for instructional staffing.</li><li>• Maintain a healthy financial position.</li><li>• Increase the resources available to fund capital equipment.</li></ul>
Strategic Pillar 3	Engaging Opportunities
Objectives	<ul style="list-style-type: none"><li>• Increase parent and community engagement.</li><li>• Increase student participation in extra-curricular activities.</li><li>• Improve the use of technology.</li></ul>
Strategic Pillar 4	Progressive Workforce
Objectives	<ul style="list-style-type: none"><li>• Increase employee engagement.</li><li>• Improve recruitment and retention of staff.</li><li>• Improve leadership capacity.</li><li>• Improve employee health, safety and resiliency.</li></ul>

# Operating Budget – 2024-25

## (Amended)



Current Year Operating Budget (millions)	2024-25
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Revenue	242.62
Expense	243.88
Net Revenue (Expense)	(1.26)
Transfers to Capital Fund	(0.42)
Budgeted (Current Year Deficit)	(1.68)

# Accumulated Surplus

## Operating Reserves (Accumulated Surplus) *AP 524 – Accumulated Surplus*

- Indicator of *financial health*
- Reserves are **one-time funding** sources that cannot sustain on-going services or programs.
- Reserves are necessary to **cover unexpected** and unavoidable expenditures.
- Recommended unrestricted accumulated surplus
  - **1% to 3%** of operating expenses (**\$2.4 M - \$7.3 M**)



# Accumulated Surplus

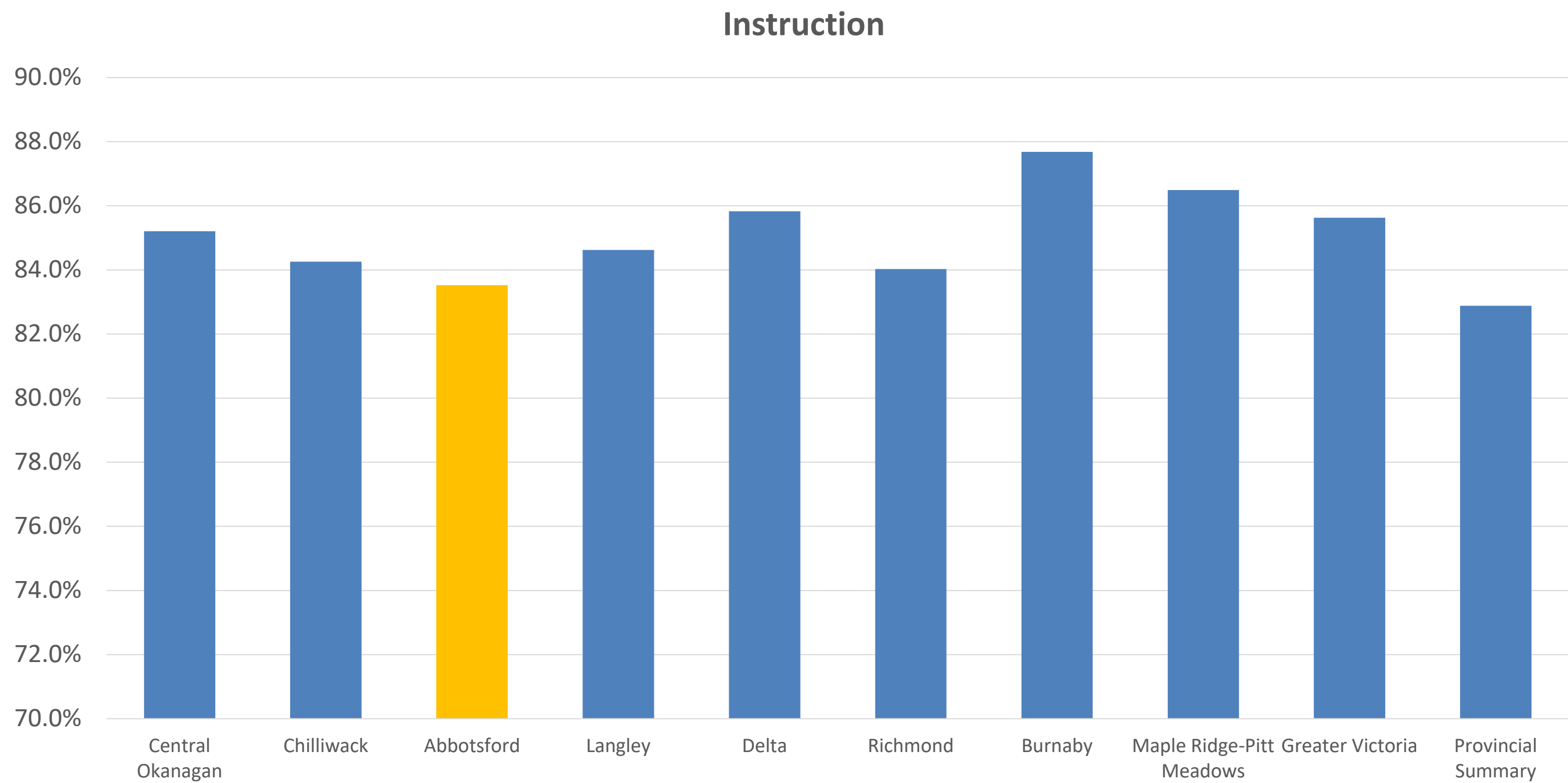
Accumulated Operating Surplus	2023-24
Internally restricted due to constraints on funds	529,042
Internally restricted for planned future operations	1,180,006
Internally restricted for future requirements	1,351,000
Unrestricted Operating Surplus	5,653,918
<b>Total Accumulated Operating Surplus</b>	<b>8,713,966</b>

← **Range**  
**\$2.4M - \$7.3M**

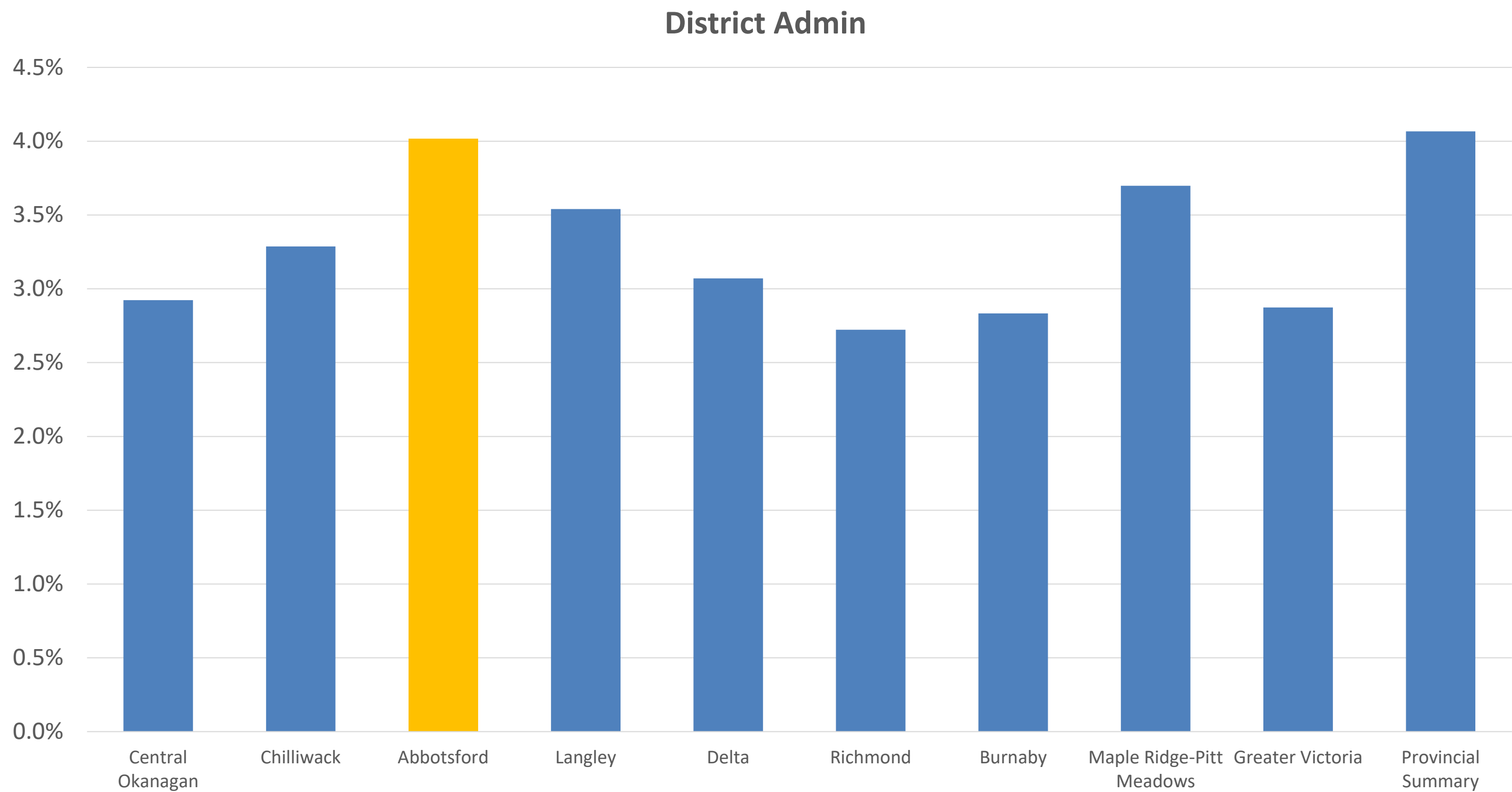
**Looking at  
the financial  
comparisons**



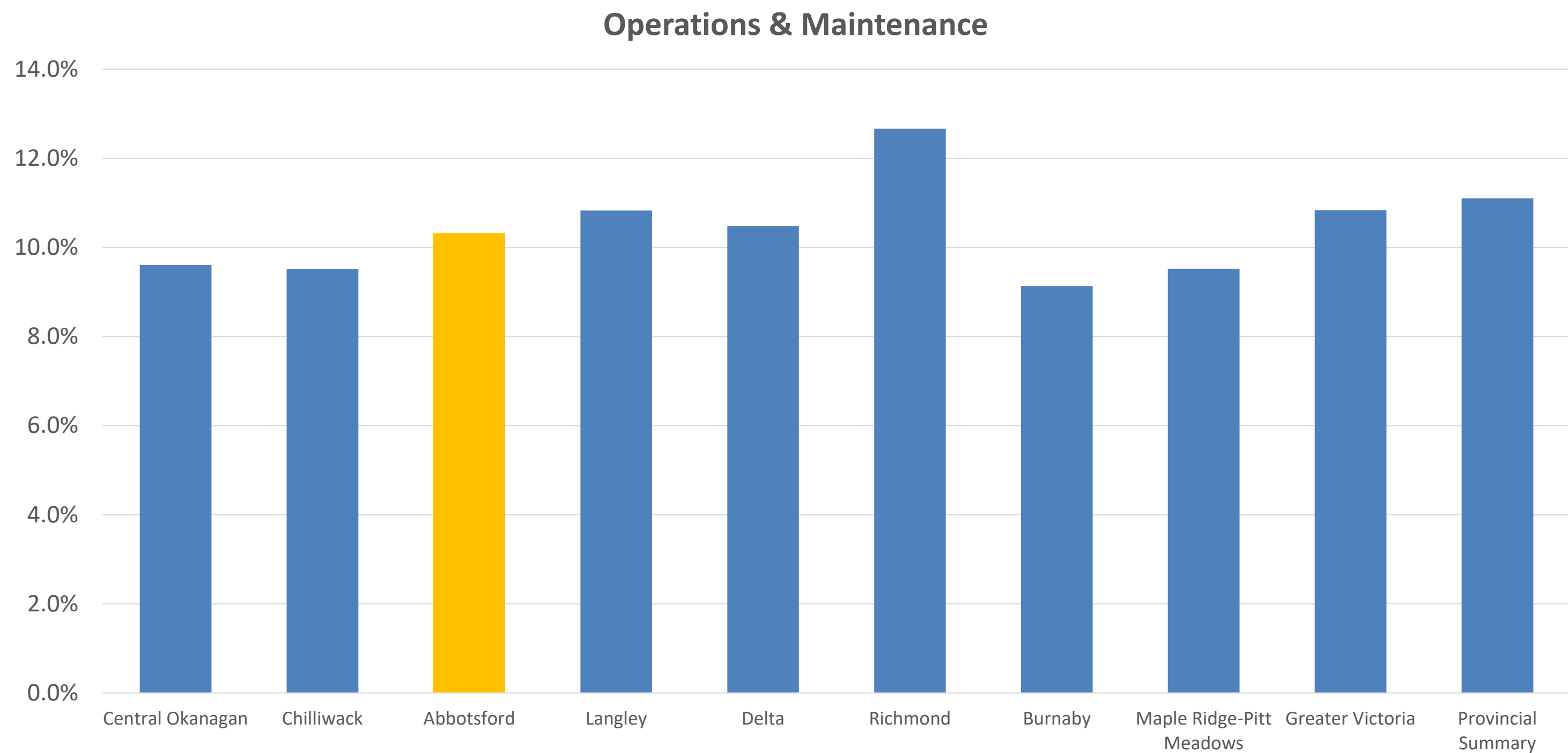
# Financial Comparisons



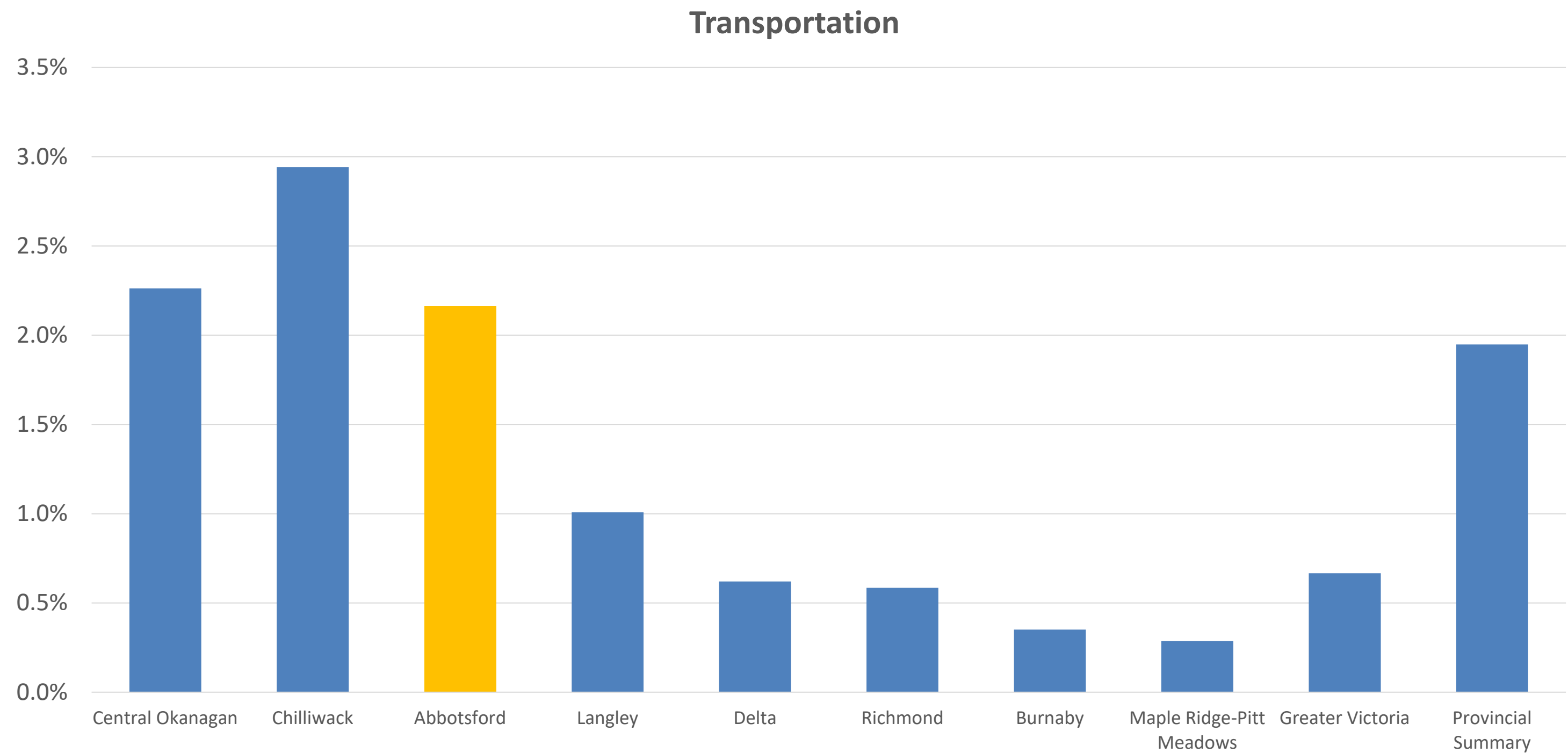
# Financial Comparisons



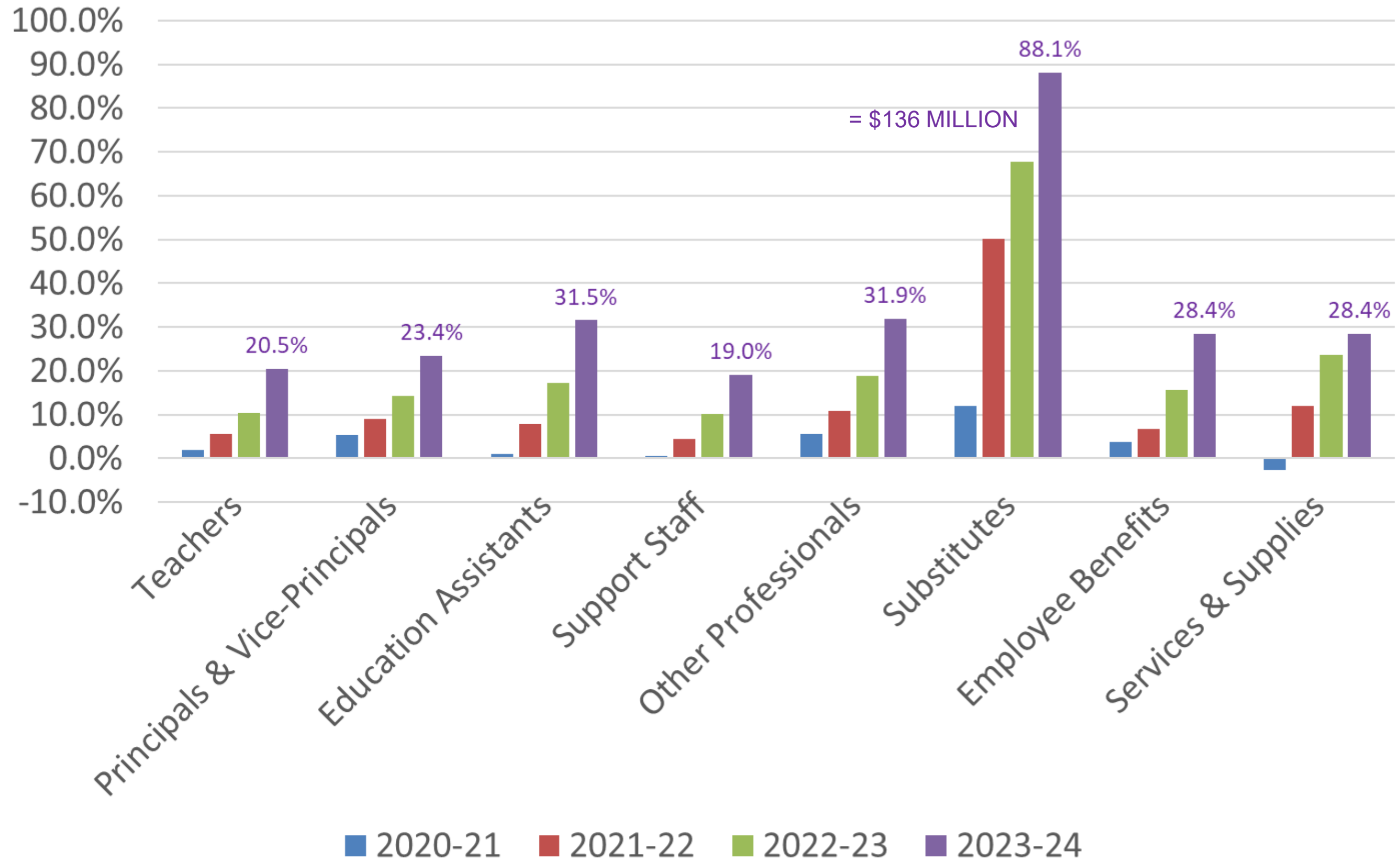
# Financial Comparisons



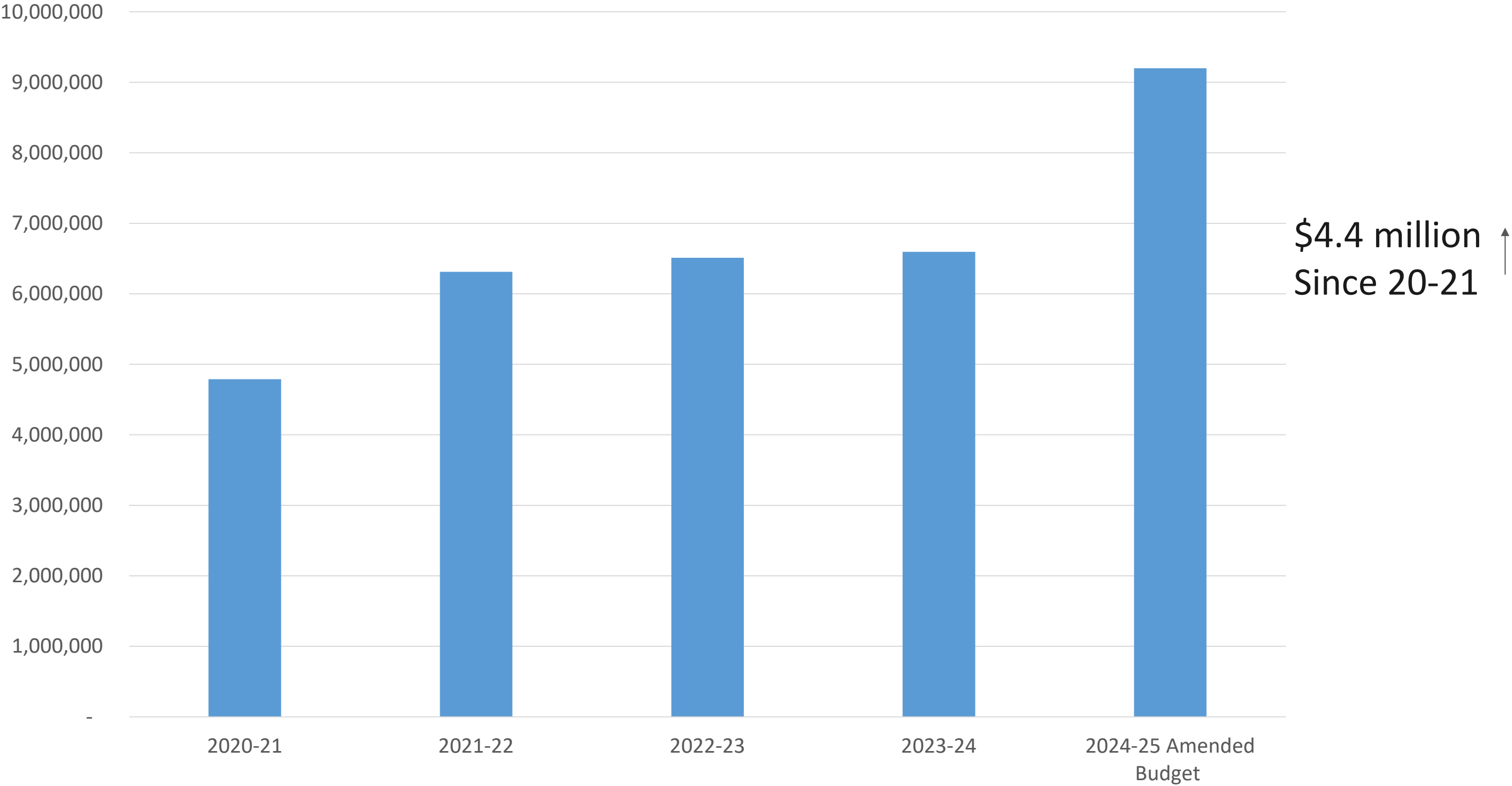
# Financial Comparisons



## Cumulative Change In Provincial Operating Fund Expenditures



Substitute Employee Costs



# 2025-26 Operating Budget Estimates

Operating Fund Budget (in Millions)	2024-25 Budget	2025-26 Budget
REVENUE		
Provincial Grants, Ministry of Education	233,221,089	235,808,826
Provincial Grants, Other	248,900	248,900
Federal Grants	-	-
Tuition	6,353,720	5,215,000
Other Revenue	1,649,295	1,676,372
Rentals & Leases	470,000	470,000
Investment Income	675,000	650,000
Total Revenue	242,618,004	244,069,098

# 2025-26 Operating Budget Estimates

Operating Fund Budget (in Millions)	2024-25 Budget	2025-26 Budget
<b>EXPENSE</b>		
Salaries		
Teachers	103,918,982	103,471,123
Principals & Vice-Principals	14,500,000	14,119,000
Education Assistants	22,133,059	21,667,617
Support Staff	19,693,801	20,357,931
Other Professionals	6,559,890	6,594,130
Substitutes	9,200,000	10,442,190
Total Salaries	176,005,732	176,631,991
Employee Benefits	44,647,450	45,676,097
Total Salary & Benefits	220,653,182	222,308,088
Services & Supplies	23,218,272	23,356,399
<b>Total Expense</b>	<b>243,871,454</b>	<b>245,664,487</b>
Net Revenue (Expense)	(1,253,450)	(1,595,389)
<b>Total Interfund Transfers</b>	<b>(422,692)</b>	<b>(499,192)</b>
<b>Surplus (Deficit) for Year</b>	<b>(1,676,142)</b>	<b>(2,094,581)</b>

# 2025-26 Operating Budget Estimates

Operating Fund Budget (millions)	2024-25 Budget	2025-26 Budget
Total Revenue	242.62	244.07
Total Expense	243.88	245.65
Net Revenue (Expense)	-1.26	-1.42
Total Interfund Transfers	-0.42	-0.50
Surplus (Deficit) for Year	-1.68	-2.10
Accumulated Surplus (Deficit), Beginning of Year		7.03
Accumulated Surplus (Deficit), End of Year		4.93

# 2025-26 Preliminary Budget - Assumptions

## Current Budget Assumptions

- Enrolment increase of approximately 136 FTE students
- Staffing adjustments relate to enrolment increases only
- No major service or programming changes
- Staffing increases related to class size/composition will be funded by CEF
- Completion of ERP project



# 2025-26 Preliminary Budget - Budget Pressures

## Budget Pressures

- Decrease in International student enrolment/revenue (\$1.5 million)
- Inflationary pressures (\$0.50 million)
- Teacher increments costs (\$0.7 million)
- Employee benefits (\$1.03 million)
- Worksafe premium increases
- Increasing substitute employee costs (\$1.22 million)
- Recruitment challenges
- Student transportation – service level demands
- Technology upgrades (\$0.73 million)



# Consider Risks

## Risks to the Budget

- Unplanned enrolment changes
- International enrolment fluctuations
- Staffing shortages
- Economic uncertainty/inflation
- Unplanned expenditures
- Technology security risks
- Potential for increasing employee absence costs



# 2025-26 Budget Development Plan

## Stakeholder engagement opportunities

- Budget engagement portal
- IEC consultation
- Stakeholder meetings
- Public Information meetings

## Preliminary Budget Estimates

- Operating Grant Announcement – March 13/25
- Revenue & expense (program) estimates
- Budget to Ministry of Education by June 30

[engage.abbyschools.ca](https://engage.abbyschools.ca)

# Questions

