

Thank you for providing feedback on your general priorities in Phase 1 of the Budget Public Consultation Process. More than 180 responses were received through the online survey. Feedback was also received in-person and via email from rightsholders and education partners.

Much of the feedback related to **Inclusive Learning***, and the desire for safe and inclusive spaces that meet the educational needs of all learners, with a focus on supporting diversity in learning modes and ensuring neurodiverse students receive adequate support. This includes advocating for more education assistants (EAs) to alleviate the pressure on teachers and help address behavioural issues in classrooms.

Other key themes included:

- More funding needed for schools overall to fully fund specialist teachers, smaller class sizes, resources and libraries
- Academic support – Basic learning skills promoting reading, writing, arithmetic, as well as more focus on STEM, physical education, art, and music education
- General classroom support/funding, including technology
- Supporting staff and student mental health and wellness
- Financial assistance for trips, grad, etc.
- Less management staff and more classroom staff
- Providing more information on career pathways and post-secondary options
- Funding to help maintain and improve facilities, such as the interior and exterior of schools, and playgrounds
- More transparency and accountability regarding budget allocation and decision-making processes, including rationale behind budget cuts**

* This theme was clearly the top priority. It was mentioned by more than 48% of respondents.

** This theme was mentioned by 37% of respondents. All other themes listed above were mentioned by less than 12% of respondents. Themes mentioned by less than 3% of respondents are not listed.

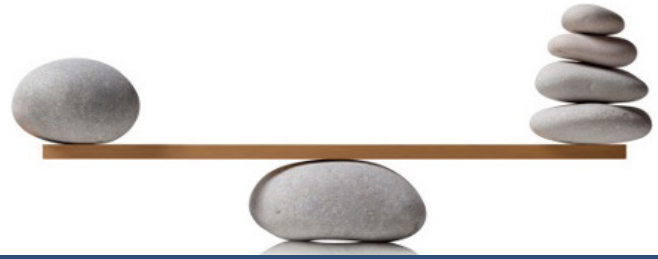
In March, the Ministry of Education and Child Care released the funding allocations for the upcoming school year. The district reviewed this information, plus your feedback on general priorities, while working on the Budget recommendations for the 2024/2025 school year.

Phase 2 of the Budget Consultation Process: Please review the Draft Budget Recommendations and share your feedback

- Review the Draft Budget Recommendations at www.deltasd.bc.ca
- Speak or ask questions at the Special Public Board Meeting at 7:30 p.m. on Tuesday, April 23
- Send an email to budget@deltaschools.ca*
- Complete the [Draft Budget Online Survey](#)*

* The deadline for feedback via email or online survey is noon on Monday, April 22

All school districts in B.C. are required to pass a **balanced budget**, which means that the money spent does not exceed the money available.



Where does school district funding come from?



- ❑ School districts receive most of their funding from the **Ministry of Education**, which bases the funding largely on enrolment numbers using provincially determined per pupil amounts
- ❑ **Additional Ministry funding** is also provided for diverse learning supports, and to cover labour settlement increases and any geographic factors that uniquely impact different school districts
- ❑ Fees generated by the district's **International Student Programs**
- ❑ Various **grant providers**
- ❑ Income generated **from course fees**
- ❑ **Facility rental incomes**
- ❑ **Investment returns** on district cashflows

Some of these sources of funding are uncertain and the school district has limited control over the level of funding available to provide educational services.

School districts manage these financial uncertainties by setting available funds aside in reserve, which is also sometimes called the **Accumulated Operating Surplus**.

What does the school district spend money on?



Approximately **90.1%** of the District's operating costs are staffing related.

Funding also supports curriculum and assessment work, services to support student need, Indigenous education, international students, facility services and maintenance projects to keep school buildings warm, clean and safe, the provision of employee services, the administration of schools and the district, and student transportation.

The School District Budget consists of an Operating Budget, a Special Purpose Fund Budget and a Capital Budget.

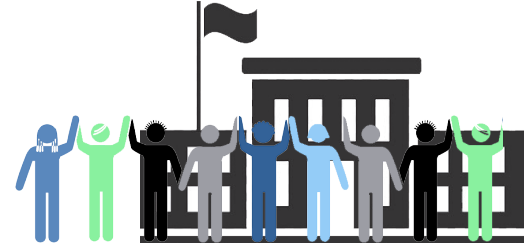
Delta School District currently has:

24
elementary
schools

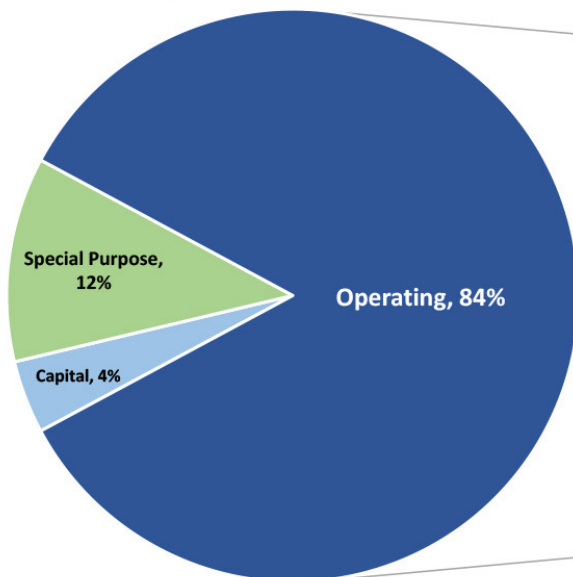
7
secondary
schools

2,600+
employees

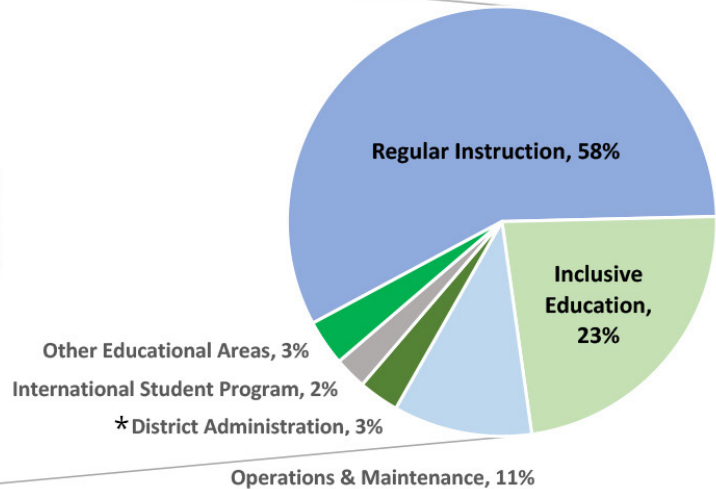
16,000+
students
enrolled



Expense Budget by Fund



Expense Budget Within Operating Fund



Operating Budget

Provides for the day-to-day activities of the district throughout the year, with income and expenses, similar to a household budget.

- Regular Instruction
- Inclusive Education
- Operations & Maintenance
- District Administration*
- International Student Program
- Other Educational Areas

Special Purpose Fund Budget

These are for purpose-specific grants, from organizations like the Ministry of Education and Child Care and the Federal Government, or for scholarships and donations.

* As a percentage of operating costs, Delta's district administration costs are among the five lowest out of BC's 60 public school districts, while Delta's spending on instruction is among the five highest.

Capital Budget

Provides for building projects, which are funded by the Ministry of Education and Child Care, but sometimes also require a contribution from the school district. Other capital acquisitions are mostly funded from the Operating Budget, but sometimes also by other organizations, for example, PACs raising money for school playgrounds.

School districts receive most of their funding from the Ministry of Education and Child Care, which bases the funding largely on enrolment numbers using provincially determined per pupil amounts.

In addition to this per pupil amount, the Ministry of Education and Child Care provides supplemental funding (see next page).

This funding is used to provide Inclusive Education students with the supports and resources aligned to their needs.

We understand that many parents/guardians are looking for the support of a dedicated EA for their child. However, with the average cost of an EA currently at approximately \$56,000, this is not possible even with the supplemental funding.

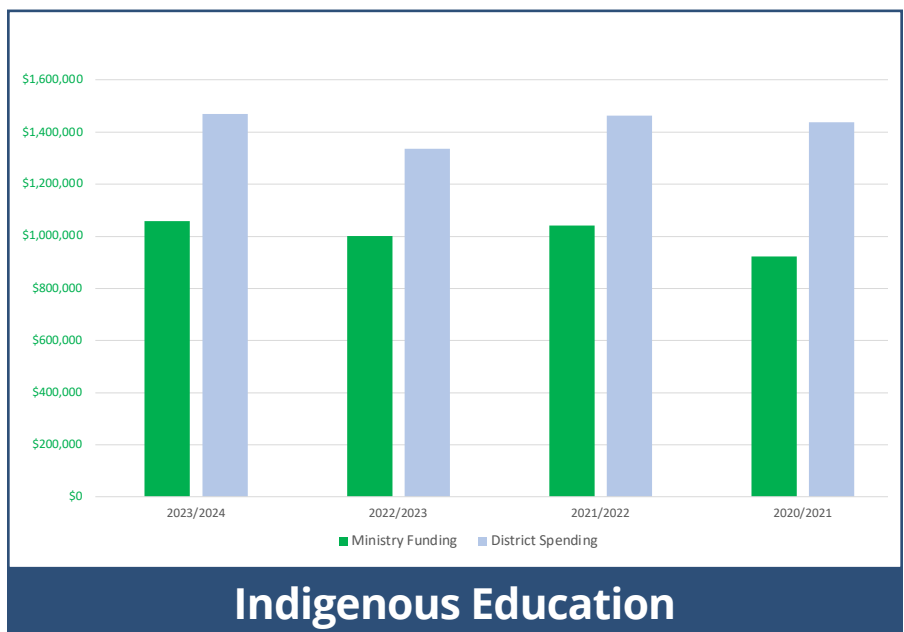
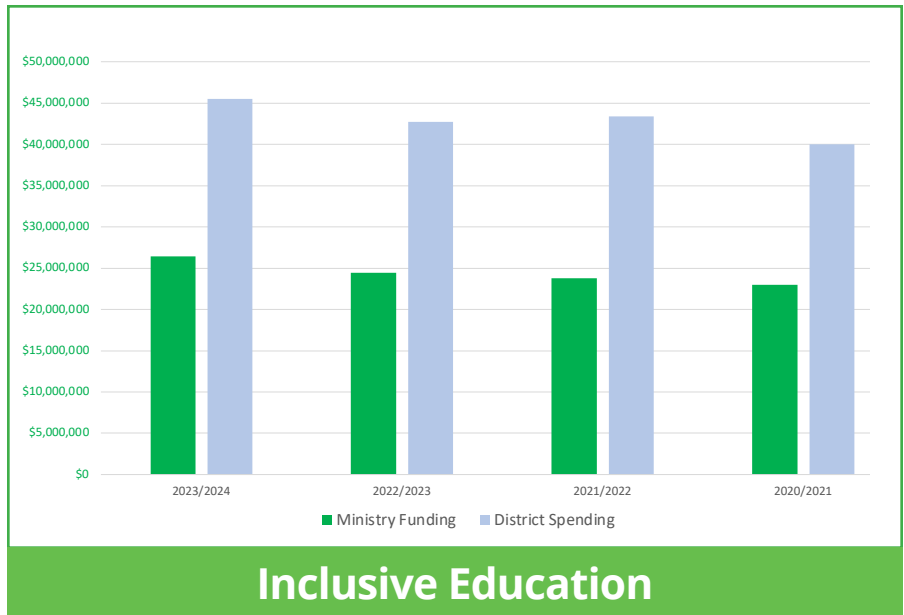
Even if there was sufficient funding, due to the shortage of EAs, Delta, like many school districts in British Columbia, is faced with recruitment challenges that often result in hiring delays.

In the areas of Inclusive Learning and Indigenous Education, Delta School District always spends above and beyond the supplemental (or what is sometimes called 'targeted') funding that it receives.

In the 2023/2024 Amended Budget, the current Inclusive Learning budgeted costs are \$45.536 million compared to a budgeted revenue of \$26.428 million, meaning the district is planning to spend 172% of what it receives.

The district is legally required by the *School Act* to live within its means. As a result, this additional spending is financed using other funding sources available to the district including the District's Accumulated Operating Surplus (Reserve Funds).

As you can see, the education and finance needs are very complex and require extremely careful navigation and money management to ensure that the district provides students with the services they need while living within its means.

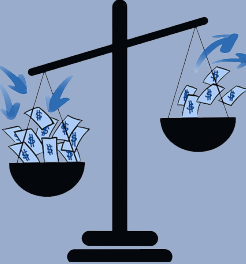



	Students with a designation	Supplemental funding
Indigenous Students	N/A	\$ 1,770
English Language Learning Students	N/A	\$ 1,795
Level 1 Students	A – Physically dependent B – Deaf blind	\$ 50,730
Level 2 Students	C – Moderate to profound intellectual disability D – Physical disability/chronic health impairment E – Visual impairment F – Deaf or hard of hearing G – Autism spectrum disorder	\$ 24,070
Level 3 Students	H – Students requiring intensive behaviour interventions or students with serious mental illness	\$ 12,160
Other Designations	K – Mild intellectual disability R – Students requiring moderate behaviour support or students with mental illness P – Gifted Q – Learning disabilities	\$ 0


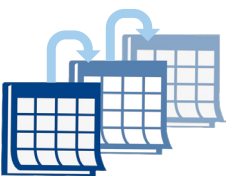
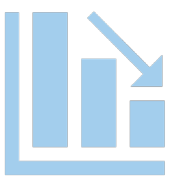
**Services to Inclusive Education students are provided on a needs basis.
Services and costs are always fluctuating.**

ACCUMULATED OPERATING SURPLUS OR "RESERVES"



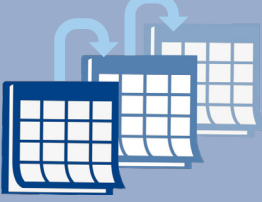

An **Accumulated Operating Surplus** occurs when funding available in a particular year exceeds expenses paid.

	
<p>It is a one-time source of funding.</p>	<p>It is not an excess of dollars.</p>

Accumulated Operating Surplus Funds or **Reserve Funds** are a key financial management tool as they help support effective planning and risk mitigation strategies.

What causes an Accumulated Operating Surplus?		
		
<p>Less than expected spending of expense budgets as a result of purchase discounts or shared service procurement savings, changes in the scope of projects or unavoidable hiring delays.</p>	<p>Timing: the funding may arrive in one school year and the expense may be incurred in the next school year.</p>	<p>Programs with greater revenue than cost help to fund the district's operations; for example, International Student Programs, Continuing Education Programs, facility rentals and investment income.</p>

Why do Boards have Operating Surplus Funds?

<p>Save up for unfunded necessities and make more effective and strategic resourcing decisions than if funding were lost at the end of each year</p> 	<p>Risk management measure providing boards with access to resources to continue educational services and operations in emergency situations</p> 	<p>Bridge fiscal years and cover timing variances</p> 	<p>Safeguard targeted resources for an appropriate future use</p> 
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District Policy 19 provides for governance of reserve funds and for the priority order in which they are used. Reserve funds are needed to ensure the district's ongoing financial stability.