

# NOTICE OF MEETING

## FINANCE COMMITTEE

Secretary Treasurer's Office  
Wednesday, May 18, 2022  
Public viewing via live broadcast

Oliver Hanson  
Lois Chan-Pedley  
Fraser Ballantyne  
Estrellita Gonzalez

Helen McGregor, Superintendent of Schools  
J. David Green, Secretary-Treasurer

### Notice of Meeting

A Meeting of the **Finance Committee** will be held in room 180 of the VSB Education Centre (1580 West Broadway, Vancouver BC) **for participating trustees, staff, and stakeholder representatives** on **Wednesday, May 18, 2022** at **5:00pm**. The meeting will be live broadcast for the public.

Trustees:	Carmen Cho Janet Fraser Barb Parrott (Alternate)	Jennifer Reddy Allan Wong
Student Trustee:	Ricky Huang	
Other Senior Management Staff attending:	Pedro da Silva Jody Langlois David Nelson	Pete Nuij Rob Schindel Shehzad Somji
Reps:	Terry Stanway, VSTA Vanessa Lefebvre, VESTA Mike Vulgaris, VASSA Joel Levine, VEPVPA Gord Lau, DPAC  Tyson Shmyr, PASA Warren Williams, CUPE 15 Brent Boyd, CUPE 407 Neil Munro, Trades Harjit Khangura, IUOE Vicky Qui, VDSC	Alt. Treena Goolieff, VSTA (Alt.) Jody Polukoshko, VESTA (Alt.) David Bach, VASSA (Alt.) Henry Au, VEPVPA (Alt.) Vik Khanna, DPAC (Alt. 1) Skye Richards, DPAC (Alt. 2)  Charleen Ann Derzak, CUPE 407  Tim De Vivo, IUOE (Alt.)
Other Staff:	Helen Yee Will Hsu Matt Redkwich Marlene Phillips Michael Gee	

# FINANCE COMMITTEE

## MEETING AGENDA

Wednesday, May 18, 2022  
5:00 pm  
Room 180, VSB Education Centre

We are unlearning and relearning on the traditional and unceded lands of the x<sup>w</sup>məθk<sup>w</sup>əyəm (Musqueam), Skwxwú7mesh (Squamish) and səliłwətał (Tsleil-Waututh) Nations. The meeting is being live-streamed and the audio and visual recording will also be available to the public for viewing after the meeting. The footage of the meeting may be viewed inside and outside of Canada.

### Meeting Decorum:

The Board has a strong commitment to ethical conduct. This includes the responsibility of committee members to conduct themselves with appropriate decorum and professionalism. As Chair of the Committee it is my responsibility to see that decorum is maintained. To do that I ask that:

- i. All members request to speak through the chair;
- ii. Civility towards others is maintained as stakeholder representatives and trustees share perspectives and participate in debate;
- iii. Staff be able to submit objective reports without influence or pressure as their work is acknowledged and appreciated;
- iv. Committee members refrain from personal inflammatory/accusatory language/action;
- v. Committee members, trustees, representatives and /staff present themselves in a professional and courteous manner.

Please see reverse for the Purpose/Function and Powers and Duties of this Committee.

Committee members consist of four trustees and members may vote on committee recommendations.

### 1. Information Items

- 1.1 Business Development Update
- 1.2 Financial Update to March 31, 2022

### Presenters

Matt Redkwich, Manager of Business Development  
Shehzad Somji, Assistant Secretary Treasurer

### 2. Discussion Items

- 2.1 None

### 3. Items for Approval

- |                                   |                                     |
|-----------------------------------|-------------------------------------|
| 3.1 Budget 2022-2023 for approval | J. David Green, Secretary Treasurer |
| 3.1.1 Budget Proposals            | J. David Green, Secretary Treasurer |

### 4. Information Item Requests

*Committee members may request follow-up information on previously discussed items and/or suggest possible topics for future committee meetings agendas. All requests for future agenda items will be considered by the Chair and Vice Chair at their weekly Agenda Setting meeting.*

### Date and Time of Next Meeting

TBD

## **Finance Committee**

### **5.1 Purpose/Function:**

5.1.1 To assist the Board in being fiscally responsible.

### **5.2 Powers and Duties:**

5.2.1 Annually make recommendations to the Board regarding its submission to the Select Standing Committee on Finance and Government Services.

5.2.2 Provide input regarding the budget development process.

5.2.3 Review Budget assumptions and budget priorities that provide a framework for the preparation of the annual District budget and to be approved by the Board of Education in conjunction with senior administration.

5.2.4 Make recommendations regarding school fees.

5.2.5 By reviewing quarterly financial reports make recommendations for increasing value for money including: reducing costs, increasing revenue, eliminating or reducing resource allocations where commensurate results are not being achieved, disposal of assets, and increasing benefits without increasing costs.

5.2.6 Make recommendations re the appointment of the District Banker and review banking services at least every three years.

5.2.7 Fiscal Matters Referred to the Committee by the Board:

5.2.7.1 Review matters referred and make recommendations as requested.

**ITEM 1.1**

Date: May 18<sup>th</sup>, 2022

TO: Finance Committee

FROM: Matt Redkwich, Manager of Business Development

**RE: Business Development Update**

*Reference to Education Plan:*

*Goal 2: The Vancouver School Board will increase equity by ...  
Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability*

**INTRODUCTION:**

This report is for information only.

**BACKGROUND:**

Business Development at the District is responsible for identifying, evaluating, implementing, and managing new revenue opportunities, non-curricular partnerships, sponsorships, as well as donations and grants. This report is intended to provide an update to the Finance Committee on the funding and gift-in-kind donations acquired from June 2021 – May 2022.

**ANALYSIS**

The following is an analysis of the key operational component for Business Development which is to

**Actively pursue opportunities for funding, sponsorships, and partnerships beneficial to students.**

The following is a breakdown of the funding acquired and managed during the period of June 2021 - May 2022 through grants, donations, and sponsorships, totaling \$805,835:

**Funding Breakdown by Area of Focus:**

- Food Security/Poverty Reduction = \$619,435
  - \$410,650 raised for District Food Security/Poverty Reduction initiatives managed by Food Services and Enhanced Services. This includes the \$50,000 Adopt-a-School Grant in the Previous Pending Grants table below.

- \$208,785 raised for school-based Food Security/Poverty Reduction initiatives (gift cards, food hampers, program snacks etc.)
- Technology = \$66,500
  - \$50,000 grant awarded to Seymour Elementary for the development of a tech space.
  - \$16,500 raised to various school sites for technology-based initiatives.
- Indigenous Education = \$800
  - Awarded to Tupper Secondary for Multicultural Awareness.
- Scholarships = \$44,500
  - Multiple scholarship funds established at various Secondary school sites.
- Miscellaneous School Programs/Activities = \$74,600
  - Literacy, Athletics, Arts, and outdoor learning spaces included in this total for initiatives at various school sites.

During this period food security, technology, Indigenous Education, and school level programs were primary focus areas for fundraising activity. In addition, Gift-in Kind donations totaling \$22,300 were also acquired.

### **Pending Grants**

In addition to the funds acquired since June 2021, the following grant proposals, totaling \$125,000, are currently pending decision.

<b>Organization</b>	<b>Department</b>	<b>Amount</b>
Civil Forfeiture Grant	Indigenous Education	\$30,000
FPCC	Indigenous Education	\$35,000
ArtStarts	Indigenous Education	\$30,000
Adopt-a-School	Indigenous Education	\$5,000
McConnell Foundation	IT- Technology	\$25,000

## Previous Pending Grants

The table below is an update on grants which were pending when the last Business Development update was provided to the Finance Committee on Nov 17<sup>th</sup> 2021.

Organization	Department	Amount	Result
Federal Grant	Anti-Racism	\$120,000	Not Successful
Adopt-a-School	Food Services	\$50,000	Successful
Vancouver Foundation	Indigenous Education	\$10,000	Not Successful
ERASE School Mentorship Grant	Gang Prevention	\$10,000	Withdrawn*
Civil Forfeiture Grant	Restorative Justice	\$75,000	Not Successful

\*The ERASE School Mentorship Grant application was withdrawn due to their grant committee recommending changes to the project that was originally proposed. The District felt that making the suggested alterations would take away from the outcomes envisioned for the project.

## Cultivation of District Sponsors

In addition to the funding that has been acquired there have been notable District sponsors that have been cultivated during this period. The organizations as well as the initiatives they are supporting are as follows:

### **Fresh Plate:**

Supporting the enhancement of VSB Breakfast Programs by providing delicious and nutritious breakfast to young students. This program is being piloted at Xpey Elementary and will be adding additional sites in September 2022. More information on the program can be found [here](#).

### **1000 x 5 Rotary Club of Vancouver Arbutus:**

The mission of this initiative is to have children be given access to 1,000 books before the age of 5. The Rotary Club has donated over 500 books and counting to the VSB StrongStart programs.

### **Fairmont Hotels:**

Piloting an initiative with Grandview Elementary to feed families in need outside of school hours, Fairmont hotels has donated 100 quality frozen meals per month since January of 2022.

**United Hearts for Canada:**

This non-profit organization has connected with quality Canadian clothing brands to distribute surplus inventory to children in need across the country free of charge. The District received three pallets of clothing and boots in December 2020 which was distributed to students at Britannia Secondary.

**PLAN MOVING FORWARD**

**Strategic**

**1. Manage centralized and prioritized listing of needs in the District.**

Through communication with administration staff at the school level, and management at the district level, high priority needs are constantly being identified, and reassessed. This is a vital ongoing action item to identify fundraising opportunities to address these needs.

**2. Pursuit of Sustainable District Sponsorships**

Acquiring long term and sustainable sponsorships has proven to be highly beneficial in supporting District initiatives and enhancing levels of support. Identifying and cultivating relationships with community sponsors that exhibit beliefs which align with the District’s Education Plan is a primary objective.

**Operational**

**3. Actively pursue opportunities for funding that is beneficial to students.**

This is an ongoing primary objective.

**CONCLUSION:**

Funds raised and managed during this period total \$805,835 acquired, \$22,300 gift-in-kind value, and \$125,000 in grants which are currently pending approval. Food security, technology, Indigenous Education, and school level programs were primary focus areas for fundraising activity. In addition, cultivating relationships with potential long term District partners has also been a primary focus.

Through the 2022-23 school year, communication with administrative staff at the school level, and management at the district level, on high priority needs areas will constantly be discussed and assessed.

**RECOMMENDATION:**

This report is provided for information.

Date: May 18, 2022

**ITEM 1.2**

TO: Finance Committee

FROM: J. David Green, Secretary Treasurer/CFO  
Shehzad Somji, Assistant Secretary-Treasurer

**RE: Financial Update to March 31, 2022 (Operating Fund)**

*Reference to the Education Plan:*

*Goal 2: The Vancouver School Board will increase equity by:*

- *Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.*

**INTRODUCTION:**

This report provides the financial results of the operating fund for the six months ending March 31, 2022, compared to the Amended Annual Budget and the financial results for the same period last year.

This report is provided for information.

**BACKGROUND:**

The School District's financial activities are accounted for using Public Sector Accounting Board ("PSAB") reporting standards. The financial activities incurred by the District are recorded in three different funds: the operating fund, the capital fund and numerous special purpose funds. Together they form a consolidated Statement of Revenue and Expense for the District. This year-to-date financial report is for the operating fund only. The operating fund contains the grants supplied by the Ministry of Education and other sources of revenue and includes expenses related to the provision of educational services.

**ANALYSIS:**

The financial results for the nine months ending March 31, 2022 are presented in the table below and are compared to the 2021-2022 Amended Annual Budget, the same period for 2020-2021 and the 2020-2021 Amended Annual Budget.



	2021-2022			2020-2021		
	YTD Mar	Amended Annual Budget	%	YTD Mar	Amended Annual Budget	%
<b>Revenue</b>	<b>\$ 363,787,803</b>	<b>\$ 524,190,238</b>	<b>69.4%</b>	<b>\$ 361,878,877</b>	<b>\$ 516,033,493</b>	<b>70.1%</b>
<b>Expenses</b>						
Salaries-Educational Assistants	31,083,541	45,218,804	68.7%	28,320,731	41,679,879	67.9%
Salaries-Other Professionals	9,249,407	12,271,782	75.4%	9,278,329	11,690,338	79.4%
Salaries-Principals and VP's	19,407,033	26,353,765	73.6%	19,300,350	26,371,368	73.2%
Salaries-Substitutes	9,526,716	13,810,384	69.0%	5,654,740	11,508,029	49.1%
Salaries-Support Staff	38,908,875	55,154,590	70.5%	38,134,901	55,103,468	69.2%
Salaries-Teachers	166,482,766	236,952,969	70.3%	163,764,399	235,492,004	69.5%
Benefits	66,581,607	100,099,235	66.5%	68,556,695	99,309,223	69.0%
Services and Supplies	30,772,894	45,106,652	68.2%	24,143,089	40,935,652	59.0%
<b>Total Expenses</b>	<b>372,012,839</b>	<b>534,968,181</b>	<b>69.5%</b>	<b>357,153,234</b>	<b>522,089,961</b>	<b>68.4%</b>
<b>Net Revenue (Expense)</b>	<b>(8,225,036)</b>	<b>(10,777,943)</b>		<b>4,725,643</b>	<b>(6,056,468)</b>	
<b>Funded from Operating</b>						
Capital Lease	2,212,976	2,992,772		2,115,794	3,130,328	
Capital from Operating	1,309,314	3,019,461		2,848,063	3,674,295	
<b>Surplus / (Deficit)</b>	<b>\$ (11,747,326)</b>	<b>\$ (16,790,176)</b>		<b>\$ (238,214)</b>	<b>\$ (12,861,091)</b>	
School Generated Funds (net)	1,447,184			9,143,020		
<b>Adjusted Surplus / (Deficit)</b>	<b>\$ (10,300,142)</b>	<b>\$ (16,790,176)</b>		<b>\$ 8,904,806</b>	<b>\$ (12,861,091)</b>	

The District's operating fund deficit of \$10.30 million at the end of March is made up of two components: (1) normal operating fund results - \$11.75 million deficit; and (2) net school generated funds results - \$1.45 million surplus. This latter component is due to an accounting change implemented for the 2020-2021 school year. The accounting change is a reclassification of net unrestricted School Generated Funds from the Special Purpose Fund to the Operating Fund. These were previously recorded as special purpose funds but are reclassified as they do not meet the criteria for being restricted as a special purpose fund. These are funds such as school donations and funds from fundraising activities. These funds, while recorded in the operating fund, remain under the custody of schools and are not available to support District operations.

The \$7.70 million decrease in net unrestricted School Generated Funds is due to a one-time adjustment made in the 2020-2021 Audited Financial Statements to record previous years' net funds (\$9.25 million), and a current change of \$1.55 million this year.

The \$11.75 million deficit at the end of March from regular operations is larger than the \$0.24 million deficit in the same period last year. This \$11.51 million variance is due to higher expenses of \$14.86 million, higher capital leases of \$0.10 million, lower purchases of capital items of \$1.54 million, and an increase in total revenue of \$1.91 million (discussed below). The budgeted \$16.79 million deficit this year is prior to the approved surplus appropriation, as was the \$12.86 million deficit in 2020-2021.

## Revenue

The District has received 69.4% of the budgeted revenue to the end of March 2022, which is similar to the 70.1% for the period ending March 31, 2021. The following table (in millions) illustrates the major components of revenue:

	2021-2022			2020-2021		
	YTD Mar	Amended Annual Budget	%	YTD Mar	Amended Annual Budget	%
Operating Grants	\$ 334.00	\$ 477.14	70.0%	\$ 322.83	\$ 458.90	70.3%
Other Provincial Grants	2.04	8.55	23.9%	13.01	23.45	55.5%
Federal Grants	2.11	2.46	85.8%	2.10	2.41	87.0%
Tuitions	16.95	20.98	80.8%	17.25	21.79	79.2%
Other Revenue	4.99	9.99	49.9%	3.38	4.61	73.3%
Rental and Leases	2.80	3.84	72.9%	2.07	2.90	71.3%
Investment Income	0.90	1.23	73.2%	1.24	1.96	63.2%
	<b>\$ 363.79</b>	<b>\$ 524.19</b>	<b>69.4%</b>	<b>\$ 361.88</b>	<b>\$ 516.03</b>	<b>70.1%</b>

The \$1.91 million increase in revenue year-over-year from \$361.88 million to \$363.79 million is primarily due to an increase of \$11.17 million in the operating grant from the Ministry and an increase of \$1.61 million in Other Revenue, offset by a decrease in Other Provincial Grants of \$10.97 million.

The Province provided a separate grant of \$9.45 million in 2020-2021 to fund labour settlements for teachers and support staff, recorded as Other Provincial Grants. The funding for labour settlements for 2021-2022 has been rolled into the Operating Grant from the Ministry, hence the reduction in the Other Provincial Grants category.

The \$11.17 million higher Ministry Operating Grant this year compared to 2020-2021 is due to a \$13.24 million increase in the operating grant per pupil funding allocation, \$0.21 million higher supplemental grants due to enrolment changes in Special Needs, Distributed Learning and other unique student needs areas, and an increase of \$0.39 million in summer school funding, offset by a decrease of \$0.31 million in other supplements such as Equity of Opportunity, \$1.88 million due to regular student enrolment decline, and a delay in Ministry Funding of \$0.48 million (70% funded compared to 70.1% at the same time last year).

Tuition revenue was \$0.30 million lower this year compared to 2020-2021. International Education Summer School tuition decreased by \$0.05 million as 143 fewer students registered in 2021. Online learning (VLN) tuition decreased by \$0.30 million as some students returned to full-time in-class instruction. Revenue from international students decreased by \$0.06 million compared to the same period last year. These decreases in tuition were offset by recognizing as revenue \$0.11 million in unclaimed Adult Education book deposits.

Other revenue was \$1.61 million higher compared to 2020-2021. This increase was due to a number of items, as shown below:

Reopening of school cafeterias	\$0.56
Timing difference in receiving a Food grant from the City of Vancouver	0.20
Increase in school meal program fees	0.15
Donations obtained by Business Development	0.40
BC Hydro grants for lighting improvements	0.09
Increase in maintenance work charged to tenants	0.14
Difference between GST collected versus remitted	0.13
Increase in parking lot revenue	0.06
Reconciliation of 2020 invoicing to Britannia Community Services Centre	(0.12)
	<u>\$1.61</u>

Rental revenue was \$0.73 million higher compared to last year due to restarting evening gym rentals to regular user groups as of October 2021. The District started to accept new user rental requests as of April 16, 2022.

Investment income was \$0.34 million lower compared to last year due to lower interest rates on deposits in from Ministry of Finance Central Deposit Program (CDP). All districts were notified on March 15, 2021 that the deposit rate in the CDP would decrease by 0.50%, to Prime less 1.50% effective July 1, 2021. This resulted in an interest rate of 0.95% for most of this fiscal year compared to an interest rate of 1.45% in the 2020-2021 fiscal year.

### Salaries

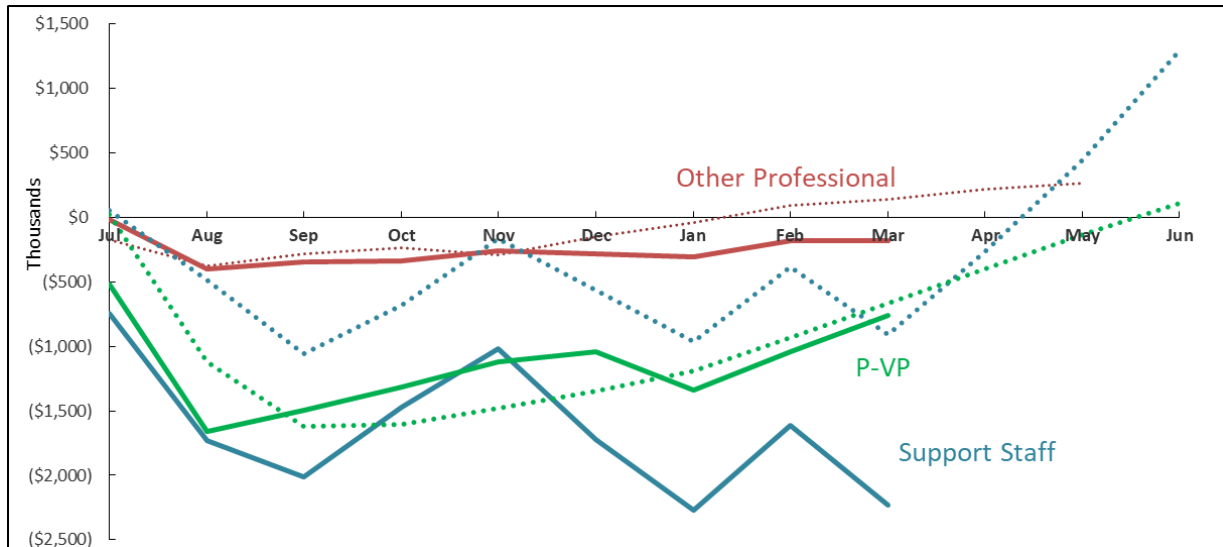
When looking at the various categories of salaries it is important to recognize that different employee groups work differing times during the year, and this is reflected in the percentage of the budget spent to any point in time in the fiscal year. In the case of Educational Assistants and Teachers (primarily 10-month employees), the expectation is that approximately 70% of the budget would have been spent by the end of March. In the case of Principals, Vice-Principals, and Other Professionals (primarily 12-month employees) the expectation is that approximately 75% of the budget would have been spent by the end of March. The Support Staff employee group is a mix of 10 and 12-month employees and the expectation is that between 70% and 75% of the budget would have been spent by the end of March.

One factor in analyzing the salary expense that will result in variances from the expected percentages for the categories of Principals and Vice-Principals, Other Professionals, and Support Staff is the vacation accrual. The vacation accrual bank is set up as a liability and is increased each pay period as vacation is earned and reduced when vacation is taken. In months when vacation time taken is less than vacation time earned, the liability increases, and the expense is higher. In months when vacation time taken is more than vacation time earned the liability is reduced, and the salary expense account is lower.

The following graph shows the annual vacation accrual cycle for the three employee groups. The vacation bank is reduced during the summer break (July-August), winter break (December) and spring break (March) as shown by the reduction during those months. The 2021-2022 cycle (solid lines) has dropped

below the 2020-2021 cycle (dotted lines) showing the District is experiencing an increase in vacation time payout (or time taken) during the first nine months of the year.

**Vacation Accrual: Year-to-Date March, Fiscal Year 2022 vs. Fiscal Year 2021**



**Salaries – Education Assistants**

The budget for this wage category increased by \$3.54 million this year, to \$45.22 million from \$41.68 million in 2020-2021. This increase is mostly due to wage rate increases of \$0.86 million, an increase in permanent assignments of \$1.55 million, higher use in 2021 summer school of \$0.16 million, the Board approved addition of the Safe and Caring School Liaison positions of \$0.49 million, and one-time Return to School Recovery Plan Funding of \$0.48 million.

Based on the actual number of payrolls, the budgeted expenditure for the first nine months is \$31.62 million, or 70% of the annual budget, as illustrated in the following table:

2021-2022 Budget	\$ 45,218,804
YTD Budget - mix of 10m and 12m (70%)	31,624,148
YTD March Actuals	31,083,541
Variance	\$ (540,607)

The lower spending this year of \$0.54 million was due to \$0.13 million lower than budgeted need for Special Education Assistants to support students with Special Needs joining the District mid-year, \$0.20 million delay in spending of the one-time COVID Holdback funds, \$0.10 million of CommunityLINK pay equity costs to be transferred, \$0.09 million of higher leaves in Indigenous Education workers, \$0.04

million of the Special Needs training budget that could not be used due to the pandemic, offset by lower than projected vacancy of \$0.02 million in the Safe and Caring School Department.

The spending on Educational Assistant wages to the end of March increased by \$2.76 million this year, from \$28.32 million in 2020-2021 to \$31.08 million. This increase was due to \$0.45 million resulting from an over-accrual on June 30, 2020, current year wage increases of \$0.55 million, staffing of \$0.17 million for summer school in 2021 whereas the 2020 summer school did not have educational assistant staffing, higher hourly staff usage of \$0.20 million, year-end payouts of \$0.48 million, and an increase of 39 FTE permanent staff (\$0.91 million).

**Salaries – Other Professionals**

The budget for this wage category increased by \$0.58 million this year, to \$12.27 from \$11.69 million in 2020-2021. This increase is due to salary increases of \$0.20 million, an increase in permanent positions of \$0.24 million approved by the Board (Safe and Caring Schools Department Education Coordinator and Director) and \$0.14 million in positions funded by budget reallocations.

Based on the actual number of payrolls, the budgeted expenditure for the first nine months for this group of employees is \$9.15 million, or 75% of the budget, as illustrated in the following table:

2021-2022 Budget	\$ 12,271,782
YTD Budget - 19.6 pay periods out of 26.1 (75%)	9,153,952
YTD March Actuals	9,249,407
Variance	\$ 95,455

The higher expense of \$0.10 million is due to \$0.04 million of retirement and overlap costs, \$0.03 million unbudgeted for the rental supervisor position that will be funded by daycare administrative fees from the City, and \$0.03 million of vacation payout from lower vacation taken.

The spending on salaries for other professionals to the end of March decreased by \$0.03 million this year, from \$9.28 in 2020-2021 to \$9.25 million. This decrease is due to wage increases of \$0.20 million, vacant positions of \$0.17 million, offset by lower payouts of \$0.34 million compared to last year.

**Salaries – Principals and Vice Principals**

The budget for this wage category decreased by \$0.02 million this year, to \$26.35 million from \$26.37 million in 2020-2021. The decrease is due to positions on leave or vacant of \$0.84 million, offset by salary increases of \$0.56 million, an increase of permanent assignments of \$0.14 million approved by the Board in the budget process for the new Safe and Caring Schools District Vice Principal, and Indigenous Education Vice Principal funded by prior year unspent funding of \$0.12 million.

Based on the actual number of payrolls, the budgeted expenditure for the first nine months for this group of employees is \$19.18 million, or 73% of the budget, as illustrated in the following table:

2021-2022 Budget	\$ 26,353,765
YTD Budget - 19.6 pay periods out of 26.1 + summer admin (73%)	19,177,134
YTD March Actuals	<u>19,407,033</u>
Variance	<u>\$ 229,899</u>

The higher expense of \$0.23 million is due to \$0.13 million of positions that were on leave without pay now returning to work or being filled, and \$0.10 million lower vacancy realized.

The spending on salaries for principals and vice principals increased by \$0.11 million this year, from \$19.30 million in 2020-2021 to \$19.41 million. This increase is due to wage increases of \$0.27 million, increased cost over prior year’s modified summer school of \$0.08 million, and an increase for the new Safe and Caring Schools District positions of \$0.17 million, offset by higher vacation taken of \$0.11 million, and \$0.30 million for vacancies in district and school level positions backfilled by administrators on call.

**Salaries – Substitutes**

The budget for this wage category increased by \$2.30 million this year, to \$13.81 million from \$11.51 million in 2020-2021 due to increases in the daily cost of a TTOC or an EOC of \$0.29 million, prior year surplus carried forward for projects in progress of \$0.40 million, and a forecasted one-time increase in replacement costs of \$1.93 million, offset by a \$0.32 million correction to the one-time Service Improvement Allocation.

Costs are charged to this category when the staff member being replaced continues to receive wages. If the staff member does not continue to receive wages, then the appropriate expense category is charged.

The spending on substitutes increased by \$3.88 million this year from \$5.65 million in 2020-2021 to \$9.53 million. This increase in costs was due to several items:

Higher Sick Leave Replacement	\$ 0.77
Permanent Substitute recorded in the Teachers category last year	2.47
Higher Payroll Accrual	0.02
Higher Adult and VLN substitute usage	<u>0.62</u>
Total Increase Compared to 2020-2021 (\$ million)	<u>\$ 3.88</u>

**Salaries – Support Staff**

The budget for this wage category increased by \$0.05 million this year, to \$55.15 million from \$55.10 million in 2020-2021. This increase is explained in the table below:

Wage Rate Increases	\$ 1.03
Increase of Permanent Assignments	0.19
Change in Summer School Model	0.20
Increase in Ongoing Anti-racism Training Costs for New Employees	0.11
Change in SWIS	(0.24)
Adjustment to Contingency Custodial Support	(0.44)
Food Services Cost Recovery from CommunityLINK	(0.51)
Projected on leave or vacancy	<u>(0.29)</u>
	<u>\$ 0.05</u>

Based on the actual number of payrolls, the budgeted expenditure for the first nine months for this group of employees is \$39.83 million, or 72% of the budget, as illustrated in the following table:

2021-2022 Budget	\$ 55,154,590
YTD Budget - mix of 10m & 12m (72%)	39,832,416
YTD March Actuals	<u>38,908,875</u>
Variance	\$ (923,541)

The \$0.92 million lower expense is due to \$0.98 million higher vacation taken to date (reducing the vacation pay accrual), offset by \$0.06 million of unbudgeted repayable work that is funded by related revenues.

The spending on wages for support staff employees increased by \$0.78 million this year, from \$38.13 million in 2020-2021 to \$38.91 million. This increase was due to several factors:

2% Wage Increase	\$ 0.69
Labourer Costs charged to COVID funding last year	1.14
Retroactive Payment for Positions Reclassed	0.17
Higher Overtime and Benefit in Lieu Paid	0.08
Change in Summer School Model	0.10
Food Services Cost Recovery from CommunityLINK	(0.13)
Adjustment for April earnings recorded in March 2022 (not done in March 2021)	(0.26)
Higher Vacation Taken or Paid Out	<u>(1.01)</u>
	<u>\$ 0.78</u>

## Salaries – Teachers

The actual expense to the end of March is on budget at 70.3% compared to 69.5% the previous year. The \$2.72 million increase in spending from the prior year was due to a number of items:

Salary increases	\$ 4.42
Increased cost over prior year's Modified Summer School	0.46
Additional anti-racism training	0.17
Filling District Teacher positions	0.45
Hiring of new Safe and Caring Schools Counsellors	0.12
Permanent Substitutes recorded in the Substitutes category this year	(0.81)
Last year the Operating Fund funded salary increases for positions charged to the Special Purpose Fund	(0.63)
Fewer FTEs hired this year compared to the prior year	(1.46)
	<u>\$ 2.72</u>

## Benefits

The budgeted benefit rate for 2021-2022 is 25.68% and the actual benefit rate to March 31, 2022 was 24.24%, while in 2020-2021 the budgeted benefit rate was 26.01% and the actual benefit rate to March 31, 2021 was 25.92%. The budget and actual rates are lower this year due to the refund of a surplus held with the District's dental and extended health benefit carriers, as well as taking a premium holiday (no requirement to pay premiums). Both items are discussed below.

The following table indicates the increases and decreases in benefit costs in the various categories:

	<b>2021-2022</b>	<b>2020-2021</b>	<b>Increase /</b>
	<b>YTD Mar</b>	<b>YTD Mar</b>	<b>(Decrease)</b>
Wage sensitive benefits	\$ 18,911,164	\$ 17,494,141	\$ 1,417,023
Other benefits	15,382,204	19,000,535	(3,618,331)
Employer Health Tax	6,258,043	6,142,818	115,225
Teachers' Pension Plan	24,102,989	23,926,076	176,913
Employee Future Benefits	1,927,207	1,993,125	(65,918)
	<u>\$ 66,581,607</u>	<u>\$ 68,556,695</u>	<u>\$ (1,975,088)</u>

Wage sensitive benefits (CPP, EI, and WorkSafeBC) are higher this year due to rate increases for CPP and WorkSafeBC, as well as the impact of higher salary costs.



The decrease in other benefits is due to the net impact of:

Premium holiday	\$ (3.72)
Refund of surplus	(1.42)
Decreased cost of the employee assistance plan	(0.02)
Decreased maternity leave supplementary payments	(0.08)
Other benefits	(0.11)
Higher recovery of expenses from the capital and special purpose funds	1.57
Higher Municipal Pension Plan expense due to higher salaries	0.08
Increased contributions to employees' deferred savings plan	0.08
	<u>\$ (3.62)</u>

The Teachers' Pension Plan increase of \$0.18 million was related to salary increases.

### Services and Supplies

The budget for this category of operating expenses increased by \$4.17 million this year, to \$45.11 million from \$40.94 million in 2020-2021. This increase is mostly due to:

Inclusion of School Generated Fund and other Miscellaneous Funds	\$ 3.83
Resumption of Food Service in schools	1.02
Increase in International Education student recruitment costs	0.77
Increase in Transportation costs as students returned to school	0.36
Lower utilities costs	(0.27)
Removal of the one-time Service Improvement Allocation	(0.39)
Removal of one-time equipment sales and lease back costs	(0.43)
Change in accounting for donations and grants generated by Business Development	(0.72)
	<u>\$ 4.17</u>

The following chart illustrates the various components of these operating fund expenses compared to the amended annual budget and the previous year:

	<b>2021-2022 Amended Annual Budget</b>	<b>2021-2022 YTD Mar</b>	<b>2020-2021 YTD Mar</b>	<b>Actual Increase (Decrease)</b>
Services	\$14,838,688	\$10,575,537	\$ 9,101,361	\$ 1,474,176
Student Transportation	3,075,149	2,128,178	1,570,909	557,269
Pro-D & Travel	918,804	462,860	236,814	226,046
Rentals & Leases	550,224	499,940	630,544	(130,604)
Dues & Fees	901,394	677,377	620,273	57,104
Insurance	903,424	762,696	830,476	(67,780)
Supplies	16,033,189	8,006,196	5,754,504	2,251,692
Utilities	7,885,780	7,660,110	5,398,208	2,261,902
	<u><b>\$45,106,652</b></u>	<u><b>\$30,772,894</b></u>	<u><b>\$24,143,089</b></u>	<u><b>\$ 6,629,805</b></u>

As illustrated in the table on the previous page, the three significant components in this category that account for 85.92% of the total budget of \$45.11 million are Services of \$14.84 million, Supplies of \$16.03 million and Utilities of \$7.89 million. Included in the commentary that follows on the components of the Services and Supplies category of expense are details of the significant variances in these three categories.

**Services**

The total spending in this expense category for the first nine months of the year increased by \$1.47 million compared to last year. There were increases in a number of expense categories, as illustrated in the table below.

Consulting fees	\$ 282,859
Security monitoring	89,346
Repairing school classroom equipment	255,679
Software maintenance charged to supplies last year	122,158
Provincial charges for digital services	232,149
Postage	43,987
Bank fees	50,929
Advertising	96,043
Commissions for recruiting international students	405,054
Payroll alignment project	(104,028)
	<u>\$ 1,474,176</u>

The increase in consulting fees is for work on the Education Plan, the interim Superintendent, as well as employee benefit programs and investigations that were not recorded as services last year. These increases were offset by decreases due to services provided last year with none this year (enterprise risk management, public engagement on the long-range facilities plan, review of the student liaison officer program and restorative justice).

The increase in security monitoring is due to invoices for services provided last year (September 2020 to June 2021) being paid this year.

The cost of repairing classroom equipment increased this year with the return to full-time in-class learning.

Software maintenance expense was higher this year due to some of last year’s expenses being charged to supplies accounts, as well as timing differences when expenses were recorded.

The Province charged a higher amount this year for digital services than budgeted.

Postage expense was higher this year compared to the same period last year due to the return of full-time in-class learning.

With the return to full-time in-class learning, schools are collecting more fees this year, resulting in an increase in bank processing charges.

Spending on advertising has increased with transit advertising for Adult Education and increased marketing for the International Student Program.

Commissions paid to agents recruiting international students have increased this year, matching the increase in enrolment. The District has also increased the commission rates for some agents to remain competitive with other Lower Mainland districts.

In 2020-2021 the District completed a project to align pay dates more closely to payroll earning periods for biweekly salaried employees. There was no comparable expense this year.

### **Student Transportation**

Transportation costs at the end of March are \$0.56 million higher this year as students have returned to full-time in-class learning. Also, in 2020-2021 the District used COVID grant funding to offset the additional contractual costs of minimum ridership and additional cleaning.

### **Pro-D and Travel**

The \$0.23 million increase over last year in this category is due to \$0.05 million in increased school spending, \$0.04 million in increased mileage reimbursement, \$0.09 million in contractual Pro-D contributions for 2020-2021 recorded in 2021-2022, and \$0.05 million relating to the reversal of an accrual that was recorded twice in June 2020.

### **Rentals and Leases**

Operating leases are \$0.13 million lower this year due to a decrease in sale leaseback payments as many of the leased assets have been bought out, offset by an increase relating to replacing the fleet.

### **Dues and Fees**

Spending was higher this year because the 2020-2021 expense was reduced due to the reversal of an accrual for an arbitration award, offset by lower fees this year due to a change in accounting practice where the District is now expensing annual charges each month rather than in the month when the amount is paid, which was the accounting practice last year.

### **Insurance**

Insurance costs decreased this year due to the reversal of a year-end accrual that was recorded in 2021. There was no similar entry recorded at year-end in 2020.

## Supplies

The total spending in this expense category in the first nine months of the year increased by \$2.25 million compared to last year.

Paper and photocopying	\$ 327,964
Cafeteria	1,155,932
Other supplies	544,168
Books and instruction	250,007
Custodial	205,780
Maintenance	23,963
Computer hardware and software	(256,122)
	<u>\$ 2,251,692</u>

An explanation of the variances in the expense categories follows:

- Paper and photocopying costs have increased due to the return of full-time in-class learning.
- Cafeteria operations have restarted this year resulting in an increase in supplies.
- Other supplies include materials for Indigenous cultural programming (\$0.21 million), the disbursement of grants and donations obtained through business development (\$0.26 million), additional spending in schools with the return to in-person learning (\$0.04 million), and other supplies (\$0.03 million).
- The increase in books and instruction supplies is due to increased school spending as well as a change in timing of when the annual bulk school supplies purchase was made.
- Custodial supplies spending is higher this year because last year's spending that was related to additional cleaning was funded from the Federal Safe Return to Class Fund.
- The increase in maintenance supplies is due to increased work requested by tenants the cost of which was recovered and accounted for under Other Revenue.
- The lower cost for computer hardware and software is due to a reduced level of replacing old equipment from last year, offset by purchases being charged to services last year.

## Utilities

This category includes electricity and heat, as well as recycling, garbage, water, and sewer costs. The \$2.26 million increase is due to increased usage this year with students returning to full-time in-class learning, as well as increased billing rates. The increase is also due to a timing difference where \$0.62 million of heating costs was billed in March 2022 but the utility company delayed billing for March 2021 until April 30, 2021 so the March expense was not recorded by March 31, 2021.

## Capital Lease

Capital leases are higher this year by \$0.10 million due to an increase of \$0.13 million in recurring lease payments, an increase in new leases of \$0.88 million, offset by a decrease of \$0.84 million due to the expiration of leases, and a decrease of \$0.07 million in amortization of prepaid interest.

### Capital Purchases from the Operating Fund

This category of expense is for District capital purchases that are funded through the operating fund. The capital spending is \$1.54 million lower this year compared to 2020-2021 as shown in the table below.

Buildings	\$ (490,134)
Furniture and equipment	(441,598)
Computer hardware & software	<u>(607,017)</u>
	<u>\$(1,538,749)</u>

The decrease in spending on buildings is due to \$0.27 million for reinstalling panels in the General Gordon Elementary building envelope, \$0.13 million for panel reconstruction at L'Ecole Bilingue, and \$0.09 million for classroom renovations due to enrollment. The decrease in spending on furniture and equipment is due to \$0.23 million moved to the capital fund for the Tennyson seismic mitigation project, \$0.17 million of tables and chairs as part of the furniture replacement plan for new schools, \$0.09 million spent on furniture for FuturePlay, offset by \$0.05 million for cafeteria equipment. The decrease in computer hardware and software is due to \$0.11 million for FuturePlay, \$0.16 million for schools, \$0.15 million spending of the 2019 Special Ed support fund, \$0.03 million for staff, and \$0.16 million reclassified to the capital lease account.

### RECOMMENDATION(S):

This report is provided for information.

Date: May 18, 2022

TO: Finance Committee

FROM: J. David Green, Secretary-Treasurer  
Shehzad Somji, Assistant Secretary-Treasurer

**ITEM 3.1  
(Revised)**

**RE: Budget 2022-2023 for approval**

*Reference to Education Plan:*

*Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...*

- *Ensuring the alignment among school, district, and provincial education plans.*

*Goal 2: The Vancouver School Board will increase equity by ...*

- *Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.*

#### INTRODUCTION:

The attached draft Annual Budget and Annual Budget Bylaw (Attachment A) forms the preliminary budget submission for the fiscal year July 1, 2022 – June 30, 2023. An Amended Annual Budget will be prepared in early 2023. The School District's financial activities are accounted for using Public Sector Accounting Board ("PSAB") reporting standards. The financial activities incurred by the District are recorded in three different funds: The Operating Fund, the Capital Fund, and numerous Special Purpose Funds. Together, they form the consolidated Statement of Revenue and Expense for the District.

In accordance with Section 113 (1) of the *School Act*, Boards of Education must adopt, by bylaw, an Annual Budget on or before June 30 of each year for the next fiscal year. The annual budget bylaw must be read three times before adoption. The attached Annual Budget is being presented in draft form. The document is considered a draft until such a time as the Board of Education adopts the bylaw. When the bylaw is adopted, the document will be finalized, signed, and forwarded to the Ministry as required under Section 113(1) of the *School Act*.

This report also contains eight budget proposals from Trustees that have been referred to the Committee for consideration and possible recommendation to the Board for inclusion in the budget. Each of these proposals has a recommended cost-saving suggestion so that the budget can stay in a balanced budget position. There is also a management proposal for the Committee's consideration which also has a corresponding cost savings suggestion. Should any of these proposals be recommended by the Committee to the Board of Education for inclusion in the Annual Budget, the Annual Budget Bylaw amount will not change, in keeping with the balanced budget concept.

This report contains a recommendation that the Board of Education adopt the Annual Budget Bylaw.

## BACKGROUND:

The development of the Annual Budget for 2022-2023 has been focused on the operating fund. In previous reports to the Finance Committee and the Board Committee of the Whole meetings detailed explanations were provided of the changes in the budgeted operating fund deficit since the status quo budget was presented on April 4, 2022.

A status quo budget assumes the District will be providing the same level of services and programs for the next year as what is provided in the current year. The status quo operating fund budget presented on April 4, 2022, had a projected net expense of \$14.73 million. The operating fund budget included in the attached Annual Budget has a net expense or deficit of \$10.61 million. The existence of a deficit in the status quo budget indicates the District's budget has a structural deficit. A structural deficit exists when the revenue available to a district is inadequate to cover the district's costs on a continuing basis.

### **April 12, 2022 Committee of the Whole Meeting**

The status quo budget presented at the April 4, 2022 Committee of the Whole meeting was revised at the April 12, 2022 Committee of the Whole meeting to restate items that were not status quo budget items, which reduced the projected operating fund deficit by \$0.86 million from \$14.73 million to \$13.87 million. The items restated are illustrated in the table below:

	<u>April 4th</u>	<u>Revised Amount</u>
Elementary Preparation Time	\$ 451,407	\$ 451,407
Health and Safety Manager	141,652	141,652
IT Supervisor	71,097	227,594
Secondary Preparation Time	47,500	47,500
Replenish School Flex Budgets	130,000	-
Strong Start program deficit	55,000	-
Material Services	39,017	-
Remove cost for Anti-Racism In-service Training Day	(159,311)	-
Remove 21/22 Labour Negotiation	(100,000)	-
	<u>\$ 676,362</u>	<u>\$ 868,153</u>

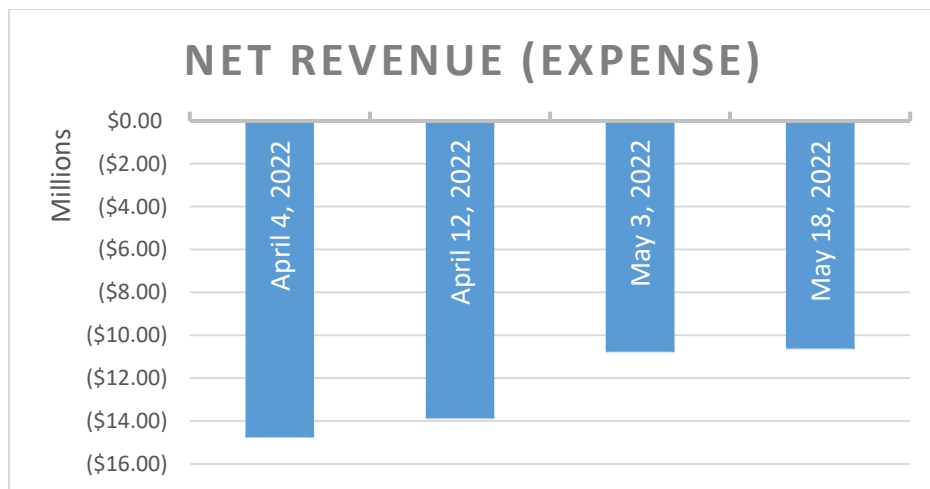
Of the four amounts removed from the status quo budget, the \$451,407 for elementary preparation time has been included in the attached draft Annual Budget due to it being a collective agreement requirement and the \$47,500 for secondary preparation time remains removed from the budget. The Health and Safety Manager amount of \$141,652 is the management proposal referred to in the introduction.

### **May 3, 2022 Committee of the Whole Meeting**

There have been revisions to the draft preliminary operating fund budget since the April 12, 2022 Committee of the Whole meeting based on the ongoing review of revenues and costs. The three most significant changes are a reassessment of the assumption used for inflation, the funding impact of the reconciliation of teacher staffing and student enrolment and revised enrolment projections for the International Student Program. The following schedule illustrates the changes made to the draft preliminary operating fund budget since the April 12, 2022, meeting.

Status Quo Deficit - April 12, 2022	\$ 13,865,867
Adjustment to February Enrolment Projection	(4,652,150)
Revised International Student Program Enrolment	(1,248,676)
Change in Inflation	(1,399,585)
SEA Alignment	(931,160)
Update in VLN and Summer School Programming and Enrolment	(814,735)
Change in Interest Income	(384,619)
2.7% CPI Increase on Rentals	(45,865)
SLP/Psychologist College Fees	30,000
ESA 5-Day Sick Leave	450,000
AIRS & Cafeteria Renovation by Restricted Surplus	440,000
Elementary Make-up Prep Time	451,407
LIT Supervisors	227,594
Remove Transfer from LCR	4,623,721
Revised Deficit	<u>\$ 10,611,799</u>

The following chart shows the changes in the projected net expense (operating fund deficit) at the various points in the development of the budget:





**DISCUSSION:**

The annual budget bylaw in the amount of \$665,556,574 is being presented to the Board of Education along with the complete draft Annual Budget for the 2022-2023 school year for adoption. The budget bylaw amount is comprised of the fund expenses and capital purchases in the Operating Fund, the Capital Fund, and the Special Purpose Funds, as illustrated below:

Operating Fund Expenses	\$537,600,362
Operating Fund Capital Assets Purchased	1,790,218
Capital Fund Expenses	35,866,239
Capital Fund Capital Assets Purchased from Local Capital	2,055,235
Special Purpose Funds Expenses	87,276,537
Special Purpose Funds Capital Assets Purchased	967,983
	<u>\$ 665,556,574</u>

The Annual Budget is presented in the prescribed Ministry of Education format, and consists of the following:

**Annual Budget – Revenue & Expenses (Statement 2)**

Statement 2 provides the details of the budgeted revenue and expense components of all the funds in the Annual Budget for the District for 2022-2023. As detailed, the total budgeted revenues of \$647,419,727 and the total budgeted expenses of \$660,743,138 result in a net expense of \$13,323,411. The budgeted surplus allocation of \$10,611,799 results in a budgeted deficit of \$2,711,612 which is entirely in the Capital Fund.

The difference between the expense total of \$660,743,138 and the bylaw amount of \$665,556,574 is \$4,813,436 which is the sum of the capital assets purchased in the Operating Fund (\$1,790,218), the Capital Fund (\$2,055,235) and the Special Purpose Funds (\$967,983).

**Operating Fund**

Schedules 2, 2A, 2B, and 2C provide the details of the budgeted revenue and expense components of the 2022-2023 Operating Fund budget. As noted in the 2023 Annual Budget column of Schedule 2, the operating budget is balanced, with an appropriation of \$10,611,799 of prior year's surplus.

It is important to note that because the preliminary budget is prepared prior to the start of the fiscal year, it reflects information known and estimates made at that time. While the draft operating fund budget for 2022-2023 was prepared using conservative assumptions, changing economic conditions, additional costs and lower revenues will impact the risk factors in the budget. Following are major risks that would have a negative impact on the District's budget:

1. Summer School may not have the enrolment projected which will result in a loss of net revenue.
2. The average teacher salary cost is higher than projected.

3. Government may place legislative conditions on districts which have the potential in add costs.
4. There may be additional costs required to support students with special needs
5. Supply shortages for cleaning and disinfecting supplies may impact operations.
6. Global and local economic factors may result in different inflationary impacts than accounted for in the assumptions.
7. Re-evaluation of the compensation structure for exempt staff and principals and vice principals by BCPSEA will require an increase in costs subject to the guidelines in the review.

This preliminary budget will be updated based on actual enrolment in September 2022, and other factors affecting the 2022-2023 fiscal year. As mentioned previously, an amended budget will be presented to the Board in February 2023 for approval pursuant to Section 113 (2) of the *School Act*. In addition to the possible impacts of the risk factors listed above, other costs that will have to be addressed in the preparation of the amended annual budget include:

1. Re-evaluation of the compensation structure for exempt staff and principals and vice principals by BCPSEA will require an increase in costs subject to the guidelines in the review. The current exempt staff compensation plan is under review by BCPSEA, and it is anticipated the revised plan will be available in the summer of 2022.

### **Special Purpose Funds**

Schedule 3 and 3A provide the details of the budgeted revenue and expense components of the 2022-2023 Special Purpose Funds budget. Special purposes funds are provided by the Ministry of Education and other contributors for the purposes of funding specific programs and are required to be balanced to zero.

The major components of the special purpose funds budget are the Classroom Enhancement Fund, the Annual Facilities Grant (the portion of expenditures pertaining to operating costs), Community LINK, Provincial Resource Programs and School Generated Funds.

### **Capital Fund**

Schedule 4 provides the details of the budgeted revenue and expense components of the 2022-2023 Capital Fund budget. As noted in the Fund Balance column of Schedule 4, the capital fund has a budgeted deficit of \$2,711,612. A budgeted deficit is the result of the amortization of tangible capital asset expense being greater than the amortization of deferred capital revenue offset by rental income, transfers from other funds and capital lease payments.

The capital fund budget is comprised of estimates of amounts in Invested in Tangible Capital Assets and in Local Capital. The Invested in Tangible Capital Assets component of the fund consists of the budgeted purchases of tangible capital assets to be made in 2022-2023 and includes capital commitments the Board of Education has made to support seismic projects at Maple Grove Elementary, Dr. George M. Weir Elementary, Eric Hamber Secondary, Henry Hudson Elementary, and Edith Cavell Elementary. The Local Capital component of the fund consists of revenue and expense amounts of a capital nature, and capital lease payments.

**BUDGET PROPOSALS:**

The following table summarizes the proposals, shown in Appendix B, which have been submitted for consideration in the 2022-2023 Annual Budget and areas of savings to offset the proposal. The attached draft budget does not include these proposals, however, if there is a recommendation from the Committee to include any or all proposals, adjustments will be made for the presentation on May 30, 2022.

Submitted By	Proposal	Amount	Savings From	Budget Required
Staff	Health & Safety Manager	\$ 141,652	Future savings of WorkSafe BC premiums/rebate. Net surplus of \$178,000 after year 2.	Ongoing
Trustee Parrott	Teacher Librarian not doing prep time	\$ 1,371,213	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Library prep used for music programs	\$ 1,371,213	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Replace non-enrolling teachers on first day of absence	\$ 1,688,625	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Add 8 Safe & Caring Schools liaison staff	\$ 566,080	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Add 5 secondary counsellors	\$ 636,900	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Add 10 elementary counsellors	\$ 1,273,800	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Reddy	Anti-Racism In-Service Training	\$ 159,311	Reduction in Consulting Budget	One-Time
Trustee Wong	Library Support for Schools	\$ 50,000	Reduction in Consulting Budget	One-Time

**RECOMMENDATION:**

It is recommended that:

The Board of Education of School of School District No. 39 (Vancouver) 2022/2023 Annual Budget Bylaw in the amount of \$665,556,574 be:

Read a first time on the 30<sup>th</sup> day of May 2022;

Read a second time on the 30<sup>th</sup> day of May 2022.

That the Board of Education adopts the 2022-2023 Annual Budget Bylaw for School District No. 39 (Vancouver) at the May 30, 2022 public board meeting by having all three readings of the bylaw at that meeting.

Read a third time, passed, and adopted on the 30<sup>th</sup> day of May 2022.

Attachments:

Appendix A – 2022-2023 Draft Annual Budget

Appendix B – Budget Proposals

Annual Budget

**School District No. 39 (Vancouver)**

June 30, 2023

# School District No. 39 (Vancouver)

June 30, 2023

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$665,556,574 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 30th DAY OF MAY, 2022;

READ A SECOND TIME THE 30th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF MAY, 2022;

( Corporate Seal )

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Annual Budget Bylaw 2022/2023, adopted by the Board the 30th DAY OF MAY, 2022.

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Secretary Treasurer

# School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	48,351.000	48,438.063
Adult	177.000	201.000
Other	1,055.625	813.500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>49,583.625</b>	<b>49,452.563</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	548,718,547	549,652,609
Other	6,131,941	5,607,598
Federal Grants	2,720,926	2,457,164
Tuition	20,723,248	20,983,902
Other Revenue	33,374,002	30,007,777
Rentals and Leases	7,220,701	5,253,306
Investment Income	3,611,273	1,567,857
Amortization of Deferred Capital Revenue	24,919,089	22,524,687
<b>Total Revenue</b>	<b>647,419,727</b>	<b>638,054,900</b>
<b>Expenses</b>		
Instruction	529,421,283	527,390,713
District Administration	22,817,677	24,047,431
Operations and Maintenance	105,164,206	101,985,882
Transportation and Housing	3,190,857	3,252,935
Debt Services	149,115	76,707
<b>Total Expense</b>	<b>660,743,138</b>	<b>656,753,668</b>
<b>Net Revenue (Expense)</b>	<b>(13,323,411)</b>	<b>(18,698,768)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>10,611,799</b>	<b>16,790,176</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,711,612)</b>	<b>(1,908,592)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,711,612)	(1,908,592)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,711,612)</b>	<b>(1,908,592)</b>



# School District No. 39 (Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	537,600,362	534,968,181
Operating - Tangible Capital Assets Purchased	1,790,218	3,019,461
Special Purpose Funds - Total Expense	87,276,537	88,800,518
Special Purpose Funds - Tangible Capital Assets Purchased	967,983	783,873
Capital Fund - Total Expense	35,866,239	32,984,969
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,055,235	3,409,968
<b>Total Budget Bylaw Amount</b>	<b>665,556,574</b>	<b>663,966,970</b>

## Approved by the Board

Signature of \_\_\_\_\_ person of the Board \_\_\_\_\_ Date \_\_\_\_\_

Signature of Superintendent \_\_\_\_\_ Date \_\_\_\_\_

Signature of Secretary/Treasurer \_\_\_\_\_ Date \_\_\_\_\_

# DRAFT

# School District No. 39 (Vancouver)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(13,323,411)</b>	<b>(18,698,768)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,758,201)	(3,803,334)
From Local Capital	(2,055,235)	(3,409,968)
From Deferred Capital Revenue	(96,202,366)	(111,576,765)
From Leases	(1,551,700)	(2,980,480)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(102,567,502)</b>	<b>(121,770,547)</b>
Amortization of Tangible Capital Assets	35,317,124	32,417,450
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(67,250,378)</b>	<b>(89,353,097)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(80,573,789)</b>	<b>(108,051,865)</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	487,772,021	485,629,176
Other	62,249	62,249
Federal Grants	2,720,926	2,457,164
Tuition	20,723,248	20,983,902
Other Revenue	12,122,989	9,986,019
Rentals and Leases	4,937,018	3,844,757
Investment Income	3,273,833	1,226,971
<b>Total Revenue</b>	<b>531,612,284</b>	<b>524,190,238</b>
<b>Expenses</b>		
Instruction	445,886,646	443,814,198
District Administration	21,647,819	22,640,273
Operations and Maintenance	66,875,040	65,391,023
Transportation and Housing	3,190,857	3,122,687
<b>Total Expense</b>	<b>537,600,362</b>	<b>534,968,181</b>
<b>Net Revenue (Expense)</b>	<b>(5,988,078)</b>	<b>(10,777,943)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>10,611,799</b>	<b>16,790,176</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,790,218)	(3,019,461)
Other	(2,833,503)	(2,992,772)
<b>Total Net Transfers</b>	<b>(4,623,721)</b>	<b>(6,012,233)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 39 (Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	474,364,156	477,141,704
Other Ministry of Education Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	939,058	1,089,247
Student Transportation Fund	53,423	53,423
FSA Scorer Grant	41,621	41,621
Early Learning Framework		9,057
Budgeted Increase in Summer School Enrolment	427,489	
Budgeted Increase in Regular Student Enrolment	4,652,150	
<b>Total Provincial Grants - Ministry of Education</b>	<b>487,772,021</b>	<b>485,629,176</b>
<b>Provincial Grants - Other</b>	<b>62,249</b>	<b>62,249</b>
<b>Federal Grants</b>	<b>2,720,926</b>	<b>2,457,164</b>
<b>Tuition</b>		
Summer School Fees	626,776	562,723
Continuing Education	576,972	864,892
International and Out of Province Students	19,519,500	19,556,287
<b>Total Tuition</b>	<b>20,723,248</b>	<b>20,983,902</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	1,150,000	1,150,000
Miscellaneous		
Instructional Cafeteria Revenue	1,000,000	1,060,740
Miscellaneous Fees and Revenue	2,544,372	3,344,778
School Generated Funds	7,428,617	4,430,501
<b>Total Other Revenue</b>	<b>12,122,989</b>	<b>9,986,019</b>
<b>Rentals and Leases</b>	<b>4,937,018</b>	<b>3,844,757</b>
<b>Investment Income</b>	<b>3,273,833</b>	<b>1,226,971</b>
<b>Total Operating Revenue</b>	<b>531,612,284</b>	<b>524,190,238</b>

# School District No. 39 (Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	235,415,291	236,952,969
Principals and Vice Principals	26,939,165	26,353,765
Educational Assistants	44,098,410	45,218,804
Support Staff	55,845,287	55,154,590
Other Professionals	11,984,854	12,271,782
Substitutes	10,887,982	13,810,384
<b>Total Salaries</b>	<b>385,170,989</b>	<b>389,762,294</b>
<b>Employee Benefits</b>	<b>105,701,058</b>	<b>100,099,235</b>
<b>Total Salaries and Benefits</b>	<b>490,872,047</b>	<b>489,861,529</b>
<b>Services and Supplies</b>		
Services	13,192,023	14,838,688
Student Transportation	3,175,171	3,075,149
Professional Development and Travel	1,112,326	918,804
Rentals and Leases	906,756	550,224
Dues and Fees	1,011,495	901,394
Insurance	1,021,552	903,424
Supplies	17,888,971	16,033,189
Utilities	8,420,021	7,885,780
<b>Total Services and Supplies</b>	<b>46,728,315</b>	<b>45,106,652</b>
<b>Total Operating Expense</b>	<b>537,600,362</b>	<b>534,968,181</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	175,513,718	199,934	688,230	5,355,961	179,800	8,618,979	<b>190,556,622</b>
1.03 Career Programs	682,781	107,368		146,367	110,179	28,533	<b>1,075,228</b>
1.07 Library Services	5,642,186	907,106	56,093	159,447	128	274,653	<b>7,039,613</b>
1.08 Counselling	9,212,907	803,142		182	229,931	224,369	<b>10,470,531</b>
1.10 Special Education	23,108,882	2,472,883	38,794,350	408,372	2,986	679,161	<b>65,466,634</b>
1.30 English Language Learning	11,512,113	1,978,524	2,368,542	456,760	192,749	430,844	<b>16,939,532</b>
1.31 Indigenous Education	883,607	260,293	1,331,535	118,819	761	24,174	<b>2,619,189</b>
1.41 School Administration	-	17,913,752	3,261	11,006,043	183,841	46,682	<b>29,153,579</b>
1.60 Summer School	1,456,350	198,149	191,550	201,194	6,198	2,960	<b>2,056,401</b>
1.62 International and Out of Province Students	7,227,123	149,500	173,107	471,586	317,916	233,395	<b>8,572,627</b>
<b>Total Function 1</b>	<b>235,239,667</b>	<b>24,990,651</b>	<b>43,606,668</b>	<b>18,324,731</b>	<b>1,224,489</b>	<b>10,563,750</b>	<b>333,949,956</b>
<b>4 District Administration</b>							
4.11 Educational Administration		1,503,630		455,422	2,095,987		<b>4,055,039</b>
4.40 School District Governance				88,776	732,398		<b>821,174</b>
4.41 Business Administration		149,501		3,568,345	4,777,517	74,890	<b>8,570,253</b>
<b>Total Function 4</b>	<b>-</b>	<b>1,653,131</b>	<b>-</b>	<b>4,112,543</b>	<b>7,605,902</b>	<b>74,890</b>	<b>13,446,466</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	175,624	295,383	491,742	1,192,457	2,088,334	184,248	<b>4,427,788</b>
5.50 Maintenance Operations				28,565,966	896,819	65,094	<b>29,527,879</b>
5.52 Maintenance of Grounds				3,599,915	169,310		<b>3,769,225</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>175,624</b>	<b>295,383</b>	<b>491,742</b>	<b>33,358,338</b>	<b>3,154,463</b>	<b>249,342</b>	<b>37,724,892</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				49,675			<b>49,675</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,675</b>	<b>-</b>	<b>-</b>	<b>49,675</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>235,415,291</b>	<b>26,939,165</b>	<b>44,098,410</b>	<b>55,845,287</b>	<b>11,984,854</b>	<b>10,887,982</b>	<b>385,170,989</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	190,556,622	52,563,691	243,120,313	13,381,498	256,501,811	253,258,740
1.03 Career Programs	1,075,228	295,482	1,370,710	210,947	1,581,657	1,578,198
1.07 Library Services	7,039,613	1,930,606	8,970,219	1,255,204	10,225,423	9,556,924
1.08 Counselling	10,470,531	2,889,386	13,359,917	115,552	13,475,469	13,322,573
1.10 Special Education	65,466,634	19,113,495	84,580,129	949,215	85,529,344	90,268,421
1.30 English Language Learning	16,939,532	4,708,363	21,647,895	430,222	22,078,117	21,052,632
1.31 Indigenous Education	2,619,189	754,898	3,374,087	126,056	3,500,143	4,231,438
1.41 School Administration	29,153,579	7,617,960	36,771,539	1,123,319	37,894,858	36,221,478
1.60 Summer School	2,056,401	574,418	2,630,819	28,184	2,659,003	2,329,884
1.62 International and Out of Province Students	8,572,627	2,396,088	10,968,715	1,472,106	12,440,821	11,993,910
<b>Total Function 1</b>	<b>333,949,956</b>	<b>92,844,387</b>	<b>426,794,343</b>	<b>19,092,303</b>	<b>445,886,646</b>	<b>443,814,198</b>
<b>4 District Administration</b>						
4.11 Educational Administration	4,055,039	1,008,071	5,063,110	483,044	5,546,154	6,038,088
4.40 School District Governance	821,174	146,054	967,228	161,275	1,128,503	1,289,667
4.41 Business Administration	8,570,253	2,313,674	10,883,927	4,089,235	14,973,162	15,312,518
<b>Total Function 4</b>	<b>13,446,466</b>	<b>3,467,799</b>	<b>16,914,265</b>	<b>4,733,554</b>	<b>21,647,819</b>	<b>22,640,273</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	4,427,788	1,193,593	5,621,381	1,678,266	7,299,647	7,339,263
5.50 Maintenance Operations	29,527,879	7,330,031	36,857,910	9,205,706	46,063,616	45,019,108
5.52 Maintenance of Grounds	3,769,225	850,205	4,619,430	868,710	5,488,140	5,271,349
5.56 Utilities	-	-	-	8,023,637	8,023,637	7,761,303
<b>Total Function 5</b>	<b>37,724,892</b>	<b>9,373,829</b>	<b>47,098,721</b>	<b>19,776,319</b>	<b>66,875,040</b>	<b>65,391,023</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	49,675	15,043	64,718	3,126,139	3,190,857	3,122,687
<b>Total Function 7</b>	<b>49,675</b>	<b>15,043</b>	<b>64,718</b>	<b>3,126,139</b>	<b>3,190,857</b>	<b>3,122,687</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>385,170,989</b>	<b>105,701,058</b>	<b>490,872,047</b>	<b>46,728,315</b>	<b>537,600,362</b>	<b>534,968,181</b>

# School District No. 39 (Vancouver)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>60,946,526</b>	64,023,433
Other	<b>6,069,692</b>	5,545,349
Other Revenue	<b>21,051,013</b>	19,809,861
Investment Income	<b>177,289</b>	205,748
<b>Total Revenue</b>	<b>88,244,520</b>	89,584,391
<b>Expenses</b>		
Instruction	<b>83,534,637</b>	83,576,515
District Administration	<b>1,169,858</b>	1,407,158
Operations and Maintenance	<b>2,572,042</b>	3,686,597
Transportation and Housing	-	130,248
<b>Total Expense</b>	<b>87,276,537</b>	88,800,518
<b>Net Revenue (Expense)</b>	<b>967,983</b>	783,873
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(967,983)</b>	(783,873)
<b>Total Net Transfers</b>	<b>(967,983)</b>	(783,873)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-



**School District No. 39 (Vancouver)**

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	502,639	1,846,822	4,348,254	-	-	89,977	220,884
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	2,238,404	1,614,618		8,074,000		608,000	238,050	616,294	9,581,867
Provincial Grants - Other									
Other					17,329,719				
Investment Income			5,391	36,936				2,651	
	2,238,404	1,614,618	5,391	8,110,936	17,329,719	608,000	238,050	618,945	9,581,867
<b>Less:</b> Allocated to Revenue	2,238,404	1,614,618	34,822	8,110,936	17,329,719	608,000	238,050	618,945	9,802,751
<b>Deferred Revenue, end of year</b>	-	-	<b>473,208</b>	<b>1,846,822</b>	<b>4,348,254</b>	-	-	<b>89,977</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	2,238,404	1,614,618		8,074,000		608,000	238,050	616,294	9,802,751
Provincial Grants - Other									
Other Revenue			29,431		17,329,719				
Investment Income			5,391	36,936				2,651	
	2,238,404	1,614,618	34,822	8,110,936	17,329,719	608,000	238,050	618,945	9,802,751
<b>Expenses</b>									
Salaries									
Teachers				2,139,035				111,495	387,206
Principals and Vice Principals				280,640					124,472
Educational Assistants		1248738				432,715			2,613,871
Support Staff	1,654,665			1,132,820	107,812		53,743	271	233,746
Other Professionals				19,543					1,386,341
Substitutes				81,235	918		5,118	53,624	
	1,654,665	1,248,738	-	3,653,273	108,730	432,715	58,861	165,390	4,745,636
Employee Benefits	344,107	365,880		995,612	21,802	126,785	16,929	42,769	1,305,921
Services and Supplies	239,632		34,822	3,462,051	17,119,570	48,500	162,260	404,155	3,751,194
	2,238,404	1,614,618	34,822	8,110,936	17,250,102	608,000	238,050	612,314	9,802,751
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	79,617	-	-	6,631	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(79,617)			(6,631)	
	-	-	-	-	(79,617)	-	-	(6,631)	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>						141,686			166,779

**School District No. 39 (Vancouver)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	CommunityLINK Other	PRP	CAYA
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	261	2,967	2,892	-	862,445	-	2,149,893
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	4,037,077	28,674,634			6,000	50,000		2,552,407	
Provincial Grants - Other									3,100,000
Other							657,575		
Investment Income							17,228		
	4,037,077	28,674,634	-	-	6,000	50,000	674,803	2,552,407	3,100,000
<b>Less:</b> Allocated to Revenue	4,037,077	28,674,634	-	2,967	6,000	50,000	674,803	2,552,407	3,100,000
<b>Deferred Revenue, end of year</b>	-	-	<b>261</b>	-	<b>2,892</b>	-	<b>862,445</b>	-	<b>2,149,893</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	4,037,077	28,674,634		2,967	6,000	50,000		2,552,407	
Provincial Grants - Other									3,100,000
Other Revenue							657,575		
Investment Income							17,228		
	4,037,077	28,674,634	-	2,967	6,000	50,000	674,803	2,552,407	3,100,000
<b>Expenses</b>									
Salaries									
Teachers	189,881	22,539,144						1,681,649	
Principals and Vice Principals								-	
Educational Assistants	1,898,033				1,011	38,850	11,067	65,146	
Support Staff	48,702						297,333	114,656	587,215
Other Professionals	394,255						61,917	9,723	240,035
Substitutes	566,747				1,346			60,675	
	3,097,618	22,539,144	-	-	2,357	38,850	370,317	1,931,849	827,250
Employee Benefits	826,379	6,135,490			607	11,150	36,847	509,656	227,939
Services and Supplies	113,080			2,967	3,036		265,717	110,902	2,044,811
	4,037,077	28,674,634	-	2,967	6,000	50,000	672,881	2,552,407	3,100,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	1,922	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(1,922)		
	-	-	-	-	-	-	(1,922)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	239,996					8,070			

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Assistive Technology AT-BC	PRCVI	Settlement Workers in Schools	Miscellaneous	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	9,690,088	683,597	371,739	975,655	21,748,113
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education		2,431,324			60,722,675
Provincial Grants - Other	3,154,000				6,254,000
Other	1,800,000			1,173,162	20,960,456
Investment Income	105,500		5,894	3,689	177,289
	5,059,500	2,431,324	5,894	1,176,851	88,114,420
<b>Less:</b> Allocated to Revenue	4,829,531	2,431,324	52,703	1,236,829	88,244,520
<b>Deferred Revenue, end of year</b>	<b>9,920,057</b>	<b>683,597</b>	<b>324,930</b>	<b>915,677</b>	<b>21,618,013</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education		2,431,324			60,946,526
Provincial Grants - Other	2,924,031		45,661		6,069,692
Other Revenue	1,800,000		1,148	1,233,140	21,051,013
Investment Income	105,500		5,894	3,689	177,289
	4,829,531	2,431,324	52,703	1,236,829	88,244,520
<b>Expenses</b>					
Salaries					
Teachers		199,094		121,394	27,368,898
Principals and Vice Principals					405,112
Educational Assistants			8,504	12,076	6,330,011
Support Staff	668,664	729,080	1,497	7,605	5,637,809
Other Professionals	1,058,114	218,757	92		3,388,777
Substitutes			463	2,034	772,160
	1,726,778	1,146,931	10,556	143,109	43,902,767
Employee Benefits	360,862	320,184	2,906	37,736	11,689,561
Services and Supplies	2,741,891	953,709	35,884	190,028	31,684,209
	4,829,531	2,420,824	49,346	370,873	87,276,537
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	10,500	3,357	865,956	967,983
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased		(10,500)	(3,357)	(865,956)	(967,983)
	-	(10,500)	(3,357)	(865,956)	(967,983)
<b>Net Revenue (Expense)</b>	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>					<b>556,531</b>

# School District No. 39 (Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue		200,000	<b>200,000</b>	211,897
Rentals and Leases		2,283,683	<b>2,283,683</b>	1,408,549
Investment Income		160,151	<b>160,151</b>	135,138
Amortization of Deferred Capital Revenue	24,919,089		<b>24,919,089</b>	22,524,687
<b>Total Revenue</b>	<b>24,919,089</b>	<b>2,643,834</b>	<b>27,562,923</b>	24,280,271
<b>Expenses</b>				
Operations and Maintenance		400,000	<b>400,000</b>	490,812
Amortization of Tangible Capital Assets				
Operations and Maintenance	35,317,124		<b>35,317,124</b>	32,417,450
Debt Services				
Capital Lease Interest		149,115	<b>149,115</b>	76,707
<b>Total Expense</b>	<b>35,317,124</b>	<b>549,115</b>	<b>35,866,239</b>	32,984,969
<b>Net Revenue (Expense)</b>	<b>(10,398,035)</b>	<b>2,094,719</b>	<b>(8,303,316)</b>	(8,704,698)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,758,201		<b>2,758,201</b>	3,803,334
Capital Lease Payment		2,833,503	<b>2,833,503</b>	2,992,772
<b>Total Net Transfers</b>	<b>2,758,201</b>	<b>2,833,503</b>	<b>5,591,704</b>	6,796,106
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	2,055,235	(2,055,235)	-	
Principal Payment				
Capital Lease	2,684,388	(2,684,388)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>4,739,623</b>	<b>(4,739,623)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,900,211)</b>	<b>188,599</b>	<b>(2,711,612)</b>	(1,908,592)

# Preliminary Budget Proposal | 2022-2023

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## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

## Proposal – Manager- Health and Safety

### *Allocation of Resources Proposal:*

- District Proposal**
- School Specific Proposal** School (if applicable): \_\_\_\_\_

**Key point(s) of contact (Name, title) of Submitter:** Collette O'Reilly, Director, Risk Management Safety & Compliance (Pete Nuij- Associate Superintendent)

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...

- Improving school environments to ensure they are safe, caring, welcoming, and inclusive places for students and families.

**Explain the above choice:**

Health and safety systems have their roots in shared social responsibility and are the foundational element to creating and maintaining a culture of caring and teaching students to live to their full potential. Staff who work with students and support schools must complete their work without risk to their safety in order to improve learning and learning environments. An H&S Manager as a leader is essential for H&S to function effectively and achieve and maintain the operational goal of safe schools and workplaces and continuing to position the district on the forefront of safety within K-12.

## **Background & Analysis**

The addition of an H&S Manager to the department will permit pro-active safety and health initiatives, the District to achieve greater compliance, and the District to achieve and maintain the Certificate of Recognition (COR). In turn, achieving COR will benefit the all functions across the district by reducing hazards faced by staff and students alike, reducing injuries, and reducing costs of WorkSafeBC claim-related Assessments. Approximately \$1.3 million will be saved over a 4 year cycle by achieving COR. These funds can support key functions in other departments.

### **Please provide a description of how your proposal contributes to improving student learning (150 words max)**

As we have witnessed in the past two years, safety is a foundational element to student learning and health. Ensuring staff who work with students and support schools are fully aware of how to complete their work safely is necessary to improving and optimizing student learning and learning environments. H&S support of the school systems as a whole is vital to student learning.

## **Recommendations**

District staff recommend the addition of a permanent 1.0 FTE H&S Manager position and for SMT to commit financially and operationally to seeking COR.

## **Budget Implications**

Achieving COR with WorkSafeBC will produce an annual rebate from WCB Assessments.

Estimated rebate: ~\$490,000 starting in 2024 (for the 2023 year – WorkSafeBC operates on a calendar year) and every year after while COR is maintained.

**Budget Impact (\$)**

<b>FTE</b>	<b>Salaries &amp; Benefits</b>	<b>Supplies</b>	<b>Revenue</b>	<b>Total</b>
1.0	\$142,000	\$25,000 (every 4 years)	\$487,000 (rebate on WCB Assessments)	Net savings of \$178,000 end of year 2.  <b>Savings of ~\$800,000 in a 4-year cycle</b>

<b>One-time</b>	<input type="checkbox"/>
<b>Ongoing</b>	<input checked="" type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

# Proposal – Teacher Librarian not doing Prep Time

### *Allocation of Resources Proposal:*

- District Proposal**
- School Specific Proposal** School (if applicable): \_\_\_\_\_

**Key point(s) of contact (Name, title) of Submitter:** Trustee Parrott

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

- Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...
- Ensuring the alignment among school, district, and provincial education plans.
- Goal 2: The Vancouver School Board will increase equity by ...
- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

**Explain the above choice:**

To support students in schools.



**Background & Analysis**

Please write a summary of your submission (150 words max, )

Please provide a description of how your proposal contributes to improving student learning (150 words max)

**Recommendations**

Please describe the recommended change proposed. Please describe how the change would be implemented (reporting structure, department(s) impacted etc.)

**Budget Implications**

If the proposal requires funding, please describe possible re-allocations that could be made to fund the change:

Proposal to offset is a reduction of exempt staff in the Education Centre.

Budget Impact (\$)				
FTE	Salaries & Benefits	Supplies	Revenue	Total
12.26	\$1,371,213	n/a	n/a	\$1,371,213

One-time	<input type="checkbox"/>
Ongoing	<input checked="" type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

# Proposal – Library Prep Time to be used for Music Programs

### *Allocation of Resources Proposal:*

- District Proposal**
- School Specific Proposal** School (if applicable): \_\_\_\_\_

**Key point(s) of contact (Name, title) of Submitter:** Trustee Parrott

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

- Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...
- Ensuring the alignment among school, district, and provincial education plans.
- Goal 2: The Vancouver School Board will increase equity by ...
- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

**Explain the above choice:**

To support students in schools.

**Background & Analysis**

Please write a summary of your submission (150 words max, )

Please provide a description of how your proposal contributes to improving student learning (150 words max)

**Recommendations**

Please describe the recommended change proposed. Please describe how the change would be implemented (reporting structure, department(s) impacted etc.)

**Budget Implications**

If the proposal requires funding, please describe possible re-allocations that could be made to fund the change:

Proposal to offset is a reduction of exempt staff in the Education Centre.

Budget Impact (\$)				
FTE	Salaries & Benefits	Supplies	Revenue	Total
12.26	\$1,371,213	n/a	n/a	\$1,371,213

One-time	<input type="checkbox"/>
Ongoing	<input checked="" type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

# Proposal – Replace Non-Enrolling Teachers from the first day of absence

### *Allocation of Resources Proposal:*

**District Proposal**

**School Specific Proposal** School (if applicable): \_\_\_\_\_

**Key point(s) of contact (Name, title) of Submitter:** Trustee Parrott

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...

- Ensuring the alignment among school, district, and provincial education plans.

Goal 2: The Vancouver School Board will increase equity by ...

- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

**Explain the above choice:**

To support students in schools.

**Background & Analysis**

Please write a summary of your submission (150 words max, )

Please provide a description of how your proposal contributes to improving student learning (150 words max)

**Recommendations**

Please describe the recommended change proposed. Please describe how the change would be implemented (reporting structure, department(s) impacted etc.)

**Budget Implications**

If the proposal requires funding, please describe possible re-allocations that could be made to fund the change:

Proposal to offset is a reduction of exempt staff in the Education Centre.

Budget Impact (\$)				
FTE	Salaries & Benefits	Supplies	Revenue	Total
	\$1,688,625	n/a	n/a	\$1,688,625

One-time	<input type="checkbox"/>
Ongoing	<input checked="" type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

# Proposal – Add 8 Safe and Caring Schools Liaison Staff

### *Allocation of Resources Proposal:*

**District Proposal**

**School Specific Proposal** School (if applicable): \_\_\_\_\_

**Key point(s) of contact (Name, title) of Submitter:** Trustee Parrott

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...

- Ensuring the alignment among school, district, and provincial education plans.

Goal 2: The Vancouver School Board will increase equity by ...

- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

**Explain the above choice:**

To support students in schools.

**Background & Analysis**

Please write a summary of your submission (150 words max, )

Please provide a description of how your proposal contributes to improving student learning (150 words max)

**Recommendations**

Please describe the recommended change proposed. Please describe how the change would be implemented (reporting structure, department(s) impacted etc.)

**Budget Implications**

If the proposal requires funding, please describe possible re-allocations that could be made to fund the change:

Proposal to offset is a reduction of exempt staff in the Education Centre.

<b>Budget Impact (\$)</b>				
<b>FTE</b>	<b>Salaries &amp; Benefits</b>	<b>Supplies</b>	<b>Revenue</b>	<b>Total</b>
	\$566,080	n/a	n/a	\$566,080

One-time <input type="checkbox"/>
Ongoing <input checked="" type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

## Proposal – Add 5 Secondary Counsellors

### *Allocation of Resources Proposal:*

- District Proposal**
- School Specific Proposal** School (if applicable): \_\_\_\_\_

**Key point(s) of contact (Name, title) of Submitter:** Trustee Parrott

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

- Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...
- Ensuring the alignment among school, district, and provincial education plans.
- Goal 2: The Vancouver School Board will increase equity by ...
- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

**Explain the above choice:**

To support students in schools.



**Background & Analysis**

Please write a summary of your submission (150 words max, )

Please provide a description of how your proposal contributes to improving student learning (150 words max)

**Recommendations**

Please describe the recommended change proposed. Please describe how the change would be implemented (reporting structure, department(s) impacted etc.)

**Budget Implications**

If the proposal requires funding, please describe possible re-allocations that could be made to fund the change:

Proposal to offset is a reduction of exempt staff in the Education Centre.

Budget Impact (\$)				
FTE	Salaries & Benefits	Supplies	Revenue	Total
	\$636,900	n/a	n/a	\$636,900

One-time	<input type="checkbox"/>
Ongoing	<input checked="" type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

## Proposal – Add 10 Elementary Counsellors

### *Allocation of Resources Proposal:*

- District Proposal**
- School Specific Proposal** School (if applicable): \_\_\_\_\_

**Key point(s) of contact (Name, title) of Submitter:** Trustee Parrott

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

- Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...
- Ensuring the alignment among school, district, and provincial education plans.
- Goal 2: The Vancouver School Board will increase equity by ...
- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

**Explain the above choice:**

To support students in schools.

**Background & Analysis**

Please write a summary of your submission (150 words max, )

Please provide a description of how your proposal contributes to improving student learning (150 words max)

**Recommendations**

Please describe the recommended change proposed. Please describe how the change would be implemented (reporting structure, department(s) impacted etc.)

**Budget Implications**

If the proposal requires funding, please describe possible re-allocations that could be made to fund the change:

Proposal to offset is a reduction of exempt staff in the Education Centre.

Budget Impact (\$)				
FTE	Salaries & Benefits	Supplies	Revenue	Total
	\$1,273,800	n/a	n/a	\$1,273,800

One-time	<input type="checkbox"/>
Ongoing	<input checked="" type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

# Proposal – Anti-Racism In-Service Training

### *Allocation of Resources Proposal:*

- District Proposal**
- School Specific Proposal** *School (if applicable): All schools in their flex budgets*

**Key point(s) of contact (Name, title) of Submitter:** Trustee Reddy

**Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:**

Goal 2: The Vancouver School Board will increase equity by:

- Eliminating racism and discrimination in all forms.
- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

### **Explain the above choice:**

That the 2022-2023 budget include an additional \$159,311.00 (page 9 of preliminary operating budget) to continue engaging independent experts to design and deliver anti-racism training for all educators with a focus on ongoing anti-Black, anti-Indigenous and anti-Asian racism, race-based data collection, racist history of BC, and race-based incident reporting.

And that this training be at least one full day of in-service training, referencing child rights, VSB policies and procedures on discrimination, hate, racism, SOGI, and incident reporting and response.

And that this training be mandatory for all employee groups (teachers, support staff, principles, senior staff, trustees) in the 2022-2023 school year with continued follow-up to obtain feedback and make needed changes.

## Background & Analysis

1. Vancouver continues to experience hate and racist incidents and parent groups such as District Parent Advisory Council (DPAC) and public budget presentation by Nora, Alicia, Christine, and Leona note: re-occurring nature of hate and racist incidents; wide-spread and pervasive racism experienced by all people of colour including Black, Indigenous and Asian communities; importance of race-based data collection, and; hate and racist incident reporting that needs school-board support while being community-led.
2. Stakeholder group 2022-2023 budget presentations in support of continued in-service anti-racism training.
3. Hate and racist issues are complex and changing such that a status training as a part of on-board only will embed the incorrect theory that anti-racism work is a checkbox rather than a practice.
4. Intention and ongoing anti-racist stance by all VSB employees is necessary to ensure the rights and safety of all students and staff.
5. The upcoming anti-racism and non-discrimination strategic plan will be a strong foundation and will include previous successful district all-staff in-service training.
6. That the two-line items for professional and consulting services (2004 and 2066) be transferred in order to cover the cost of this motion.

**Please provide a description of how your proposal contributes to improving student learning (150 words max)**

## Recommendations

That the 2022-2023 budget include an additional \$159,311.00 (page 9 of preliminary operating budget) to continue engaging independent experts to design and deliver anti-racism training for all educators with a focus on ongoing anti-Black, anti-Indigenous and anti-Asian racism, race-based data collection, racist history of BC, and race-based incident reporting.

## Budget Implications

That the two-line items for professional and consulting services (2004 and 2066) be transferred in order to cover the cost of this motion.

Budget Impact (\$)				
FTE	Salaries & Benefits	Supplies	Revenue	Total
n/a	\$159,311	n/a	n/a	<b>\$159,311</b>

One-time	<input checked="" type="checkbox"/>
Ongoing	<input type="checkbox"/>

## Budget Proposal Submission Instructions

Thank you for submitting a budget proposal. The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens.

This submission template is meant to provide the opportunity to propose an allocation (or re-allocation) of resources in the 2022-2023 budget to support our Vision either at the School Level or the District Level.

Please complete the entries below.

# Proposal – Increase Library Support to Schools

### ***Allocation of Resources Proposal:***

***x District Proposal***

***School Specific Proposal*** ***School (if applicable): All schools in their flex budgets***

***Key point(s) of contact (Name, title) of Submitter:*** Trustee Wong

***Identify at least one of the three goals and the objective of the District's Education Plan your submission falls within:***

Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by ...

- Ensuring the alignment among school, district, and provincial education plans.

Goal 2: The Vancouver School Board will increase equity by ...

- Improving stewardship of the district's resources by focusing on effectiveness, efficiency, and sustainability.

### ***Explain the above choice:***

This proposal provides an opportunity for students to become more aware of racism in society which will support their mental health and sense of belonging. As a one-time proposal I feel the benefits will outweigh the additional cost.

**Background & Analysis**

I would like to propose that we add in the budget a \$1/student increase in library resource funding. One time funding increase (as such, not structural). I think it could be rounded to \$50,000.

This is coming from the Friends of the School Library delegation a couple of months ago. They were specifically focused on anti-racism anti-discrimination related resources.

Their unconfirmed statement was that we currently fund \$5/student. They stated Surrey funds \$6.25/student, West Van \$6.50/student and Langley at \$7/student.

I would like for the additional funding to have a focus on Anti-Racism information for students.

**Please provide a description of how your proposal contributes to improving student learning (150 words max)**

With the recent adoption of the Board's new Education Plan, the receipt of the Stronger Together Anti-Racism and Anti-Discrimination Engagement 2021 Report and the pending Anti-Racism and Non-Discrimination Strategic Plan it is crucial to have concrete steps towards fostering and increasing a sense of belonging for every student. Having impactful resources reflective of our diverse student, staff and community is a small step to address library resource funding and the Board's educational direction.

**Recommendations**

Currently, an allocation for library resources is provided to schools in their flex budgets. This proposal would increase that allocation for the 2022-2023 school year and would be part of the flex budget process for schools.

**Budget Implications**

I would propose that District consulting budgets be reduced by \$50,000.

Budget Impact (\$)				
FTE	Salaries & Benefits	Supplies	Revenue	Total
n/a	n/a	\$50,000	n/a	\$50,000

One-time X <input checked="" type="checkbox"/>
Ongoing <input type="checkbox"/>

# VANCOUVER SCHOOL DISTRICT FINANCE COMMITTEE

Wednesday, May 18, 2022

5:00 pm





# INDIGENOUS ACKNOWLEDGEMENT

Please join me in acknowledging that we are unlearning and relearning  
on the traditional and unceded lands of the

**xʷməθkʷəy̓əm (Musqueam), Sḵwx̱wú7mesh (Squamish), and səliłwətał (Tseil-Waututh) Nations**



xʷməθkʷəy̓əm  
(Musqueam)



Sḵwx̱wú7mesh  
(Squamish)



səliłwətał  
(Tseil-Waututh)

# Live-streamed

The meeting is being live-streamed and the audio and visual recording will also be available to the public for viewing after the meeting.

The footage of the meeting may be viewed inside and outside of Canada.

# Meeting Decorum

The Board has a strong commitment to ethical conduct. This includes the responsibility of committee members to conduct themselves with appropriate decorum and professionalism. As Chair of the Committee it is my responsibility to see that decorum is maintained. To do that I ask that:

- i. All members/delegates request to speak through the chair;
- ii. Civility towards others is maintained as stakeholder representatives and Trustees share perspectives and participate in debate;
- iii. Staff be able to submit objective reports without influence or pressure as their work is acknowledged and appreciated;
- iv. Committee members refrain from personal inflammatory/accusatory language/action;
- v. Committee Members, Trustees, representatives and /staff present themselves in a professional and courteous manner.

# Committee Roll Call

- Roundtable roll call
  - Stakeholders: please state your first and last name and the name of the group you are representing
  - Trustees and staff: please state your first and last name and position

# ITEM 3.1

## Draft Budget 2022-2023 For Approval

J. David Green, Secretary Treasurer

# Agenda

1. Board & Legislative Requirements
2. Budget Process
3. 2022-2023 Draft Annual Budget
4. Updated Draft Status Quo 2022-2023 Operating Fund Budget
5. Use of Surplus
6. Budget Proposals
7. 2022-2023 Annual Budget Bylaw
8. Questions

# Role of the Board of Education – Policy 2

## **Section 9: Fiscal Accountability**

*“The Board shall:*

*9.1 Approve budget process and timelines at the outset of the budget process.*

*9.2 In collaboration with the Superintendent, identify budget assumptions and draft priorities to be used in the creation of the draft annual operating budget.*

*9.3 Approve the annual budget and allocation of resources to achieve desired results.”*

# Legislative Authority

- Sub-section 111(2) of the *School Act* requires a Board of Education to prepare an Annual Budget in the form and containing the content specified by the Minister
- Sub-section 113(1)(a) of the *School Act* directs Boards to adopt, by bylaw, an Annual Budget on or before June 30 for the following school year
- Sub-section 113(3) of the *School Act* requires Boards to send a certified copy of the Annual Budget upon the Minister's request



# Public Sector Accounting Standards Requirement

- Districts are part of the Government Reporting Entity (GRE)
- Treasury Board in 2010 directed districts to follow the revised Public Sector Accounting Board (PSAB) framework for fiscal years commencing after December 31, 2011
- PSAB Framework requires budgets to include elements of all funds, not just the operating fund.

# PSAB Format

- Statement 2 – Revenue and Expense
- Statement 4 – Changes in Net Financial Assets (Debt)
- Schedule 1 – Changes in Accumulated Surplus (Deficit) by Fund
- Schedule 2 – Operating Revenue and Expense
- Schedule 2A – Schedule of Operating Revenue by Source
- Schedule 2B – Schedule of Operating Expense by Object
- Schedule 2C – Operating Expense by Function, Program and Object
- Schedule 3 – Special Purpose Revenue and Expense
- Schedule 3A – Changes in Special Purpose Funds
- Schedule 4 – Capital Revenue and Expense

# Budget Process

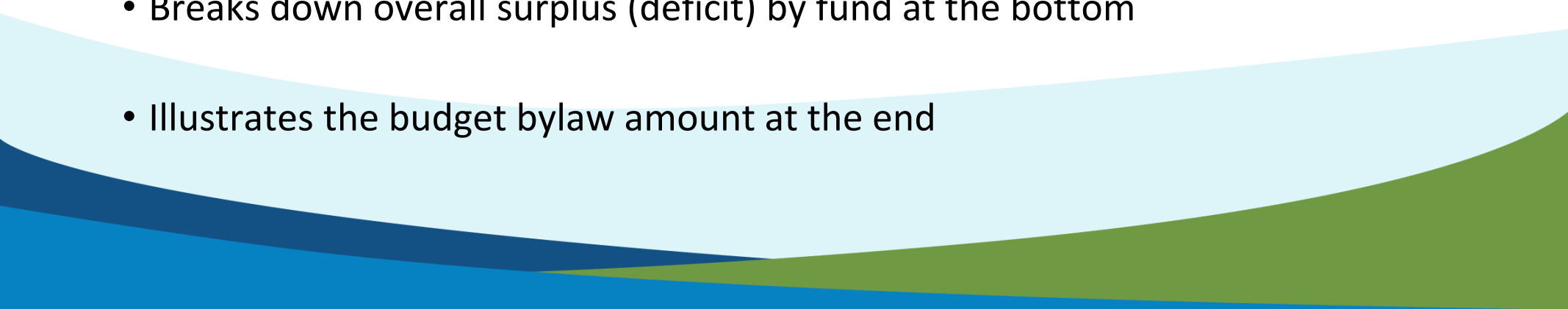


# 2022-2023 Budget Process



# 2022-2023 Draft Annual Budget

## Statement 2 – Revenue and Expense

- Shows revenue and expense for all funds to produce an overall surplus (deficit)
  - Revenue by major source, including tuition separately
  - Expenses are shown by function
  - Breaks down overall surplus (deficit) by fund at the bottom
  - Illustrates the budget bylaw amount at the end
- 

# Statement 2 – Revenue and Expense

	<b>2022-2023</b>	<b>2021-2022</b>	
	<b>Annual Budget</b>	<b>Amended Budget</b>	<b>Surplus/ (Deficit)</b>
<b>Revenues</b>			
Ministry of Education	\$ 548,718,547	\$ 549,652,609	\$ (934,062)
Other Provincial Revenue	6,131,941	5,607,598	524,343
Federal Grants	2,720,926	2,457,164	263,762
Tuition	20,723,248	20,983,902	(260,654)
Other Revenue	33,374,002	30,007,777	3,366,225
Rentals and Leases	7,220,701	5,253,306	1,967,395
Investment Income	3,611,273	1,567,857	2,043,416
Amortization of Deferred Capital Revenue	24,919,089	22,524,687	2,394,402
	<u>647,419,727</u>	<u>638,054,900</u>	<u>9,364,827</u>
<b>Expenses</b>			
Instruction	529,421,283	527,390,713	(2,030,570)
District Administration	22,817,677	24,047,431	1,229,754
Operations and Maintenance	105,164,206	101,985,882	(3,178,324)
Transportation and Housing	3,190,857	3,252,935	62,078
Debt Services	149,115	76,707	(72,408)
	<u>660,743,138</u>	<u>656,753,668</u>	<u>(3,989,470)</u>
<b>Net Revenue (Expense)</b>	(13,323,411)	(18,698,768)	5,375,357
Budgeted Allocation of Surplus	<u>10,611,799</u>	<u>16,790,176</u>	<u>(6,178,377)</u>
<b>Surplus (Deficit) for the Year</b>	<u>\$ (2,711,612)</u>	<u>\$ (1,908,592)</u>	<u>\$ (803,020)</u>

# 2022-2023 Annual Budget Surplus / (Deficit)

	<b>Operating</b>	<b>SPF</b>	<b>Capital</b>	<b>Total</b>
Revenues	\$ 531,612,284	\$ 88,244,520	\$ 27,562,923	\$ 647,419,727
Expenses	537,600,362	87,276,537	35,866,239	660,743,138
Net Revenue (Expense)	(5,988,078)	967,983	(8,303,316)	(13,323,411)
Budgeted Allocation of Surplus	10,611,799			10,611,799
Tangible Capital Assets Purchased	(1,630,949)	(967,983)	2,598,932	-
Other (Capital Leases)	(2,992,772)		2,992,772	-
Budgeted Surplus (Deficit)	\$ 0	\$ 0	\$ (2,711,612)	\$ (2,711,612)



# 2022-2023 Annual Budget Revenue

	<b>Operating</b>	<b>SPF</b>	<b>Capital</b>	<b>Total</b>
Ministry of Education	\$ 487,772,021	\$ 60,946,526	\$ 0	\$ 548,718,547
Other Provincial Revenue	62,249	6,069,692		6,131,941
Federal Grants	2,720,926			2,720,926
Tuition	20,723,248			20,723,248
Other Revenue	12,122,989	21,051,013	200,000	33,374,002
Rentals and Leases	4,937,018		2,283,683	7,220,701
Investment Income	3,273,833	177,289	160,151	3,611,273
Amortization of Deferred Capital Revenue			24,919,089	24,919,089
	<b>\$ 531,612,284</b>	<b>\$ 88,244,520</b>	<b>\$ 27,562,923</b>	<b>\$ 647,419,727</b>

# 2022-2023 Annual Budget Expenses

	<b>Operating</b>	<b>SPF</b>	<b>Capital</b>	<b>Total</b>
Instruction	\$ 445,886,646	\$ 83,534,637	\$ 0	\$ 529,421,283
District Administration	21,647,819	1,169,858		22,817,677
Operations and Maintenance	66,875,040	2,572,042	400,000	69,847,082
Transportation and Housing	3,190,857	-		3,190,857
Amortization of Capital Assets			35,317,124	35,317,124
Interest			149,115	149,115
	<b>\$ 537,600,362</b>	<b>\$ 87,276,537</b>	<b>\$ 35,866,239</b>	<b>\$ 660,743,138</b>

# 2022-2023 Annual Budget Bylaw Amount

	<b>Operating</b>	<b>SPF</b>	<b>Capital</b>	<b>Total</b>
Operating Fund - Total Expense	\$ 537,600,362	\$ -	\$ -	\$ 537,600,362
Operating Fund - Tangible Capital Assets Purchased	1,790,218			1,790,218
Special Purpose Fund - Total Expense		87,276,537		87,276,537
Special Purpose Fund - Tangible Capital Assets Purchased		967,983		967,983
Capital Fund - Total Expense			35,866,239	35,866,239
Capital Fund - Tangible Capital Assets Purchased from Local Capital			2,055,235	2,055,235
	<b>\$ 539,390,580</b>	<b>\$ 88,244,520</b>	<b>\$ 37,921,474</b>	<b>\$ 665,556,574</b>

# Schedule 2 – Operating Fund Revenue and Expense

- Shows revenue and expense for the Board's operating fund to produce a balanced budget position
- Revenue by major source, including tuition separately
- Expenses are shown by function
- Appropriation of prior year's surplus is permitted as per Section 111 of the *School Act*

# Schedule 2 – Operating Fund

	<b>2022-2023</b>	<b>2021-2022</b>	<b>Surplus/</b>
	<b>Annual Budget</b>	<b>Amended</b>	<b>(Deficit)</b>
	<b>Budget</b>	<b>Budget</b>	<b>(Deficit)</b>
<b>Revenues</b>			
Ministry of Education	\$ 487,772,021	\$ 485,629,176	\$ 2,142,845
Other Provincial Revenue	62,249	62,249	-
Federal Grants	2,720,926	2,457,164	263,762
Tuition	20,723,248	20,983,902	(260,654)
Other Revenue	12,122,989	9,986,019	2,136,970
Rentals and Leases	4,937,018	3,844,757	1,092,261
Investment Income	3,273,833	1,226,971	2,046,862
	<u>531,612,284</u>	<u>524,190,238</u>	<u>7,422,046</u>
<b>Expenses</b>			
Instruction	445,886,646	443,814,198	(2,072,448)
District Administration	21,647,819	22,640,273	992,454
Operations and Maintenance	66,875,040	65,391,023	(1,484,017)
Transportation and Housing	3,190,857	3,122,687	(68,170)
	<u>537,600,362</u>	<u>534,968,181</u>	<u>(2,632,181)</u>
<b>Net Revenue (Expense)</b>	<b>(5,988,078)</b>	<b>(10,777,943)</b>	<b>4,789,865</b>
Interfund Transfer to Capital Fund	(4,623,721)	(6,012,233)	1,388,512
Budgeted Appropriation of Surplus	10,611,799	16,790,176	(6,178,377)
<b>Budgeted Surplus (Deficit) for the Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# Schedule 3 – Special Purpose Funds

- Under PSAB standards any monetary contribution from an external source that meets the definition of a liability under PSAB must be reported in the Special Purpose Fund.
- School Generated Funds are reported as a Special Purpose Fund if they have a restriction – otherwise are included in the Operating Fund
- Significant Special Purpose Funds
  - Annual Facilities Grant
  - Classroom Enhancement Fund
  - Learning Improvement Fund
  - School Generated Funds
  - CommunityLINK
  - Strong Start

# Schedule 3 – Special Purpose Funds

	<b>2022-2023</b>	<b>2021-2022</b>	
	<b>Annual Budget</b>	<b>Amended Budget</b>	<b>Surplus/ (Deficit)</b>
<b>Revenues</b>			
Ministry of Education	\$ 60,946,526	\$ 64,023,433	\$ (3,076,907)
Other Provincial Revenue	6,069,692	5,545,349	524,343
Other Revenue	21,051,013	19,809,861	1,241,152
Investment Income	177,289	205,748	(28,459)
	<u>88,244,520</u>	<u>89,584,391</u>	<u>(1,339,871)</u>
<b>Expenses</b>			
Instruction	83,534,637	83,576,515	41,878
District Administration	1,169,858	1,407,158	237,300
Operations and Maintenance	2,572,042	3,686,597	1,114,555
Transportation and Housing		130,248	130,248
	<u>87,276,537</u>	<u>88,800,518</u>	<u>1,523,981</u>
<b>Net Revenue (Expense)</b>	967,983	783,873	184,110
Tangible Capital Assets Purchased	(967,983)	(783,873)	(184,110)
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Surplus (Deficit) for the Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# Schedule 4 – Capital Revenue and Expense

- The capital fund budget is comprised of estimates of amounts in Invested in Tangible Capital Assets and in Local Capital.
- The Invested in Tangible Capital Assets component of the fund consists of the budgeted purchases of tangible capital assets to be made in 2022-2023 and includes capital commitments the Board of Education has made to support seismic projects at:
  - Maple Grove Elementary
  - Dr. George M. Weir Elementary
  - Eric Hamber Secondary
  - Henry Hudson Elementary
  - Edith Cavell Elementary.
- The Local Capital component of the fund consists of revenue and expense amounts of a capital nature, and capital lease payments.



# Schedule 4 – Capital Revenue and Expense

	<b>2022-2023</b>	<b>2021-2022</b>	
	<b>Annual Budget</b>	<b>Amended Budget</b>	<b>Surplus/ (Deficit)</b>
<b>Revenues</b>			
Other Revenue	\$ 200,000	\$ 211,897	\$ (11,897)
Rental and Leases	2,283,683	1,408,549	875,134
Investment Income	160,151	135,138	25,013
Amortization of Deferred Capital Revenue	24,919,089	22,524,687	2,394,402
	<u>27,562,923</u>	<u>24,280,271</u>	<u>3,282,652</u>
<b>Expenses</b>			
Operations and Maintenance	400,000	490,812	90,812
Amortization of Tangible Capital Assets	35,317,124	32,417,450	(2,899,674)
Capital Lease Interest	149,115	76,707	(72,408)
	<u>35,866,239</u>	<u>32,984,969</u>	<u>(2,881,270)</u>
<b>Net Revenue (Expense)</b>	<b>(8,303,316)</b>	<b>(8,704,698)</b>	<b>401,382</b>
<b>Net Transfers (to) from Other Funds</b>			
Capital Assets Purchased	2,758,201	3,803,334	(1,045,133)
Capital Lease	2,833,503	2,992,772	(159,269)
<b>Total Net Transfers</b>	<u>5,591,704</u>	<u>6,796,106</u>	<u>(1,204,402)</u>
<b>Budgeted Surplus (deficit), for the Year</b>	<b>\$ (2,711,612)</b>	<b>\$ (1,908,592)</b>	<b>\$ (803,020)</b>

# Updated Draft Status Quo 2022-2023 Operating Fund Budget



# Assumptions 2022-23 Budget

## Enrolment

- Enrolment projection – **47,486 (+590)** K-12 standard school head count
- International Student enrolment – **1,219 (+119)**
- Adult Education enrolment - 206
- Regular summer school
- In class learning for all students

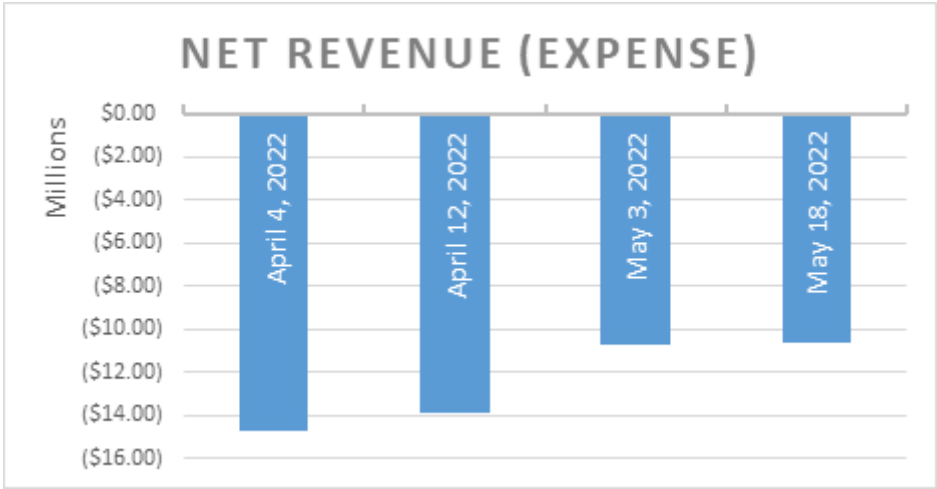
## Revenue

- Rental rates increasing by annual Vancouver CPI, **2.70%** - update cost recovery rates based on wage and utility rate increases
- Community rentals open
- Cafeterias operate normally
- **Interest rate on CDP increasing 2.00% from March 2022 to June 2023**

## Expenses

- Inflation – **reduced inflationary increase, requiring departments to operate more efficiently and help reduce structural deficit**
- No budgeted wage lifts until CA's ratified
- No budgeted increase for exempt staff until PSEC approval
- WorkSafe and Benefit premium increases
- Average Teacher Salary - **\$87,928** (\$87,899) (2021-22 - \$88,172)

# Draft 2022-2023 Annual Budget – Operating Fund



# Draft 2022-2023 Annual Budget – Operating Fund

	Presented at April 4th CoTW	Presented at April 12th CoTW	Presented at May 3rd CoTW	Changes	Draft 2022-2023 Annual Budget May 18, 2022
	\$	\$	\$	\$	
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	482,758,695	482,758,695	487,772,021	-	487,772,021
Other	62,249	62,249	62,249	-	62,249
Federal Grants	2,478,912	2,478,912	2,720,926	-	2,720,926
Tuition	19,853,038	19,853,038	20,723,248	-	20,723,248
Other Revenue	12,122,989	12,122,989	12,122,989	-	12,122,989
Rentals and Leases	4,891,153	4,891,153	4,937,018	-	4,937,018
Investment Income	2,889,214	2,889,214	3,273,833	-	3,273,833
<b>Total Revenue</b>	<b>525,056,250</b>	<b>525,056,250</b>	<b>531,612,284</b>	<b>-</b>	<b>531,612,284</b>
<b>Expenses</b>					
Instruction	447,274,781	446,775,399	445,886,646	-	445,886,646
District Administration	22,147,553	21,902,528	21,779,363	(131,544)	21,647,819
Operations and Maintenance	67,177,561	67,053,815	66,885,148	(10,108)	66,875,040
Transportation and Housing	3,190,375	3,190,375	3,190,857	-	3,190,857
<b>Total Expense</b>	<b>539,790,270</b>	<b>538,922,117</b>	<b>537,742,014</b>	<b>(141,652)</b>	<b>537,600,362</b>
<b>Net Revenue (Expense)</b>	<b>(14,734,020)</b>	<b>(13,865,867)</b>	<b>(6,129,730)</b>	<b>141,652</b>	<b>(5,988,078)</b>
<b>Required Prior Year Surplus Appropriation</b>	<b>14,734,020</b>	<b>13,865,867</b>	<b>10,753,451</b>	<b>(141,652)</b>	<b>10,611,799</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	(1,790,218)	(1,790,218)	(1,790,218)	-	(1,790,218)
Capital Leases	(2,833,503)	(2,833,503)	(2,833,503)	-	(2,833,503)
Transfer from Local Capital Reserve	4,623,721	4,623,721	-	-	-
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>(4,623,721)</b>	<b>-</b>	<b>(4,623,721)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Operating Fund Changes – April 12<sup>th</sup> – May 18<sup>th</sup>

Status Quo Deficit - April 12, 2022	\$ 13,865,867
Adjustment to February Enrolment Projection	(4,652,150)
Revised International Student Program Enrolment	(1,248,676)
Change in Inflation	(1,399,585)
SEA Alignment	(931,160)
Update in VLN and Summer School Programming and Enrolment	(814,735)
Change in Interest Income	(384,619)
2.7% CPI Increase on Rentals	(45,865)
SLP/Psychologist College Fees	30,000
ESA 5-Day Sick Leave	450,000
AIRS & Cafeteria Renovation by Restricted Surplus	440,000
Elementary Make-up Prep Time	451,407
LIT Supervisors	227,594
Remove Transfer from LCR	4,623,721
Revised Deficit	<u>\$ 10,611,799</u>

# Operating Fund Changes – May 3<sup>rd</sup> – May 18<sup>th</sup>

	18-May-22	3-May-22	Increase / (Decrease)
Revenue	\$ 531,612,284	\$ 531,612,284	\$ -
Salaries & Benefits	490,872,047	491,013,699	(141,652)
Services & Supplies	46,728,315	46,728,315	-
Net Revenue (Expense)	(5,988,078)	(6,129,730)	(141,652)
Net transfers (to) from Other Funds	(4,623,721)	(4,623,721)	-
<b>Required Prior Year Surplus Appropriation</b>	<b>\$ (10,611,799)</b>	<b>\$ (10,753,451)</b>	<b>\$ (141,652)</b>

- Removal of Health & Safety Manager, presented as a proposal

# Use of Surplus





# Accumulated Surplus – June 30, 2021

	\$	Policy Minimum	Policy Maximum	Policy Compliance
Operating Fund Expenses - 2020-2021	517,827,797			
Operations Spanning Multiple School Years	\$ 14,131,325	7,767,417	15,534,834	Yes
Anticipated Unusual Expenses	2,589,139	2,589,139	5,178,278	Yes
Nature of Constraints on Funds	12,832,758			N/A
Unrestricted Operating Surplus	11,108,506			N/A
Accumulated Surplus June 30, 2021	\$ 40,661,728			

# Use of Surplus

- District will be using Unrestricted Operating Surplus to balance the 2022- 2023 budget
- Actual Unrestricted Operating Surplus from prior year is **\$11,108,506**
- Projected deficit is **\$10,611,799**
- As per Board Policy 19, a Board motion should be made to restrict this amount, transferring it to the Operations Spanning Multiple School Years category.
- Remaining actual unrestricted operating surplus is \$496,707
- **This reflects the structural deficit the District has in its budget**
  - **Continued use of prior years' surpluses to balance the budget is not sustainable**
  - **The Board needs to take action to address the structural deficit**

# Budget Proposals

# Balanced Budget Concept

- Approval of budget proposals must align with the balanced budget concept
  - Corresponding savings must be identified to maintain Annual Budget bylaw amount
- Bylaw Amount

Operating Fund - Total Expense	\$ 537,600,362
Operating Fund - Tangible Capital Assets Purchased	1,790,218
Special Purpose Fund - Total Expense	87,276,537
Special Purpose Fund - Tangible Capital Assets Purchased	967,983
Capital Fund - Total Expense	35,866,239
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,055,235
	<u>\$ 665,556,574</u>

# Proposals for Consideration

Submitted By	Proposal	Amount	Savings From	Budget Required
Staff	Health & Safety Manager	\$ 141,652	Future savings of WorkSafe BC premiums/rebate. Net surplus of \$178,000 after year 2.	Ongoing
Trustee Parrott	Teacher Librarian not doing prep time	\$ 1,371,213	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Library prep used for music programs	\$ 1,371,213	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Replace non-enrolling teachers on first day of absence	\$ 1,688,625	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Add 8 Safe & Caring Schools liaison staff	\$ 566,080	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Add 5 secondary counsellors	\$ 636,900	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Parrott	Add 10 elementary counsellors	\$ 1,273,800	Reduction of exempt staff from the Education Centre	Ongoing
Trustee Reddy	Anti-Racism In-Service Training	\$ 159,311	Reduction in Consulting Budget	Ongoing
Trustee Wong	Library Support for Schools	\$ 50,000	Reduction in Consulting Budget	One-Time

# Proposal – Health and Safety Manager

## Proposal

- Assist the District in obtaining a WorkSafe BC Certificate of Recognition (COR)
- Need someone with a Health & Safety background
- Premium rebates up to 10% (\$487,000 based on 2021 assessment), net savings of \$178,000 by the end of year 2 and ~\$850,000 in a 4-year cycle
- Proposal will help reduce the structural deficit
- Year 1 investment - \$141,652

## How to pay for proposal

- Recommend offsetting with use of Appropriated Surplus for 2022-2023

**Decision**

# Proposal – Teacher Librarian not doing Prep Time

## Proposal

- Budget Amount - \$1,371,213

## How to pay for proposal

- Reduction of exempt staff from the Education Centre

Decision

# Proposal – Library Prep Time used for Music Programs

## Proposal

- Budget Amount - \$1,371,213

## How to pay for proposal

- Reduction of exempt staff from the Education Centre

Decision



# Proposal – Replace non-enrolling teachers on first day of absence

## Proposal

- Budget Amount - \$1,688,625

## How to pay for proposal

- Reduction of exempt staff from the Education Centre

Decision

# Proposal – Add 8 Safe & Caring Schools liaison workers

## Proposal

- Budget Amount - \$566,080

## How to pay for proposal

- Reduction of exempt staff from the Education Centre

Decision

# Proposal – Add 5 secondary school counsellors

## Proposal

- Budget Amount - \$636,900

## How to pay for proposal

- Reduction of exempt staff from the Education Centre

Decision

# Proposal – Add 10 elementary school counsellors

## Proposal

- Budget Amount - \$1,273,800

## How to pay for proposal

- Reduction of exempt staff from the Education Centre

Decision

# Proposal – Anti-Racism In-Service Training

## Proposal

- That the 2022-2023 budget include an additional \$159,311 (page 9 of preliminary operating budget) to continue engaging independent experts to design and deliver anti-racism training for all educators with a focus on ongoing anti-Black, anti-Indigenous and anti-Asian racism, race-based data collection, racist history of BC, and race-based incident reporting.
- And that this training be at least one full day of in-service training, referencing child rights, VSB policies and procedures on discrimination, hate, racism, SOGI, and incident reporting and response.
- And that this training be mandatory for all employee groups (teachers, support staff, principals, senior staff, trustees) in the 2022-2023 school year with continued follow-up to obtain feedback and make needed changes.

## How to pay for proposal

- Proposal recommends reducing the Professional and Consulting Fees budget by \$159,311 in 2022-2023 to fund.

## Decision

# Proposal – Increase Library Support for Schools

## Proposal

- Opportunity for students to become more aware of racism in society which will support their mental health and sense of belonging.
- Increase Library resource funding \$1/student, one-time funding increase, rounded to \$50,000.

## How to pay for proposal

- Proposal recommends decreasing the Consulting budget by \$50,000 in 2022-2023 to fund.

Decision

# Budget Bylaw Amount

# Draft 2022-2023 Annual Budget – Bylaw

Operating Fund - Total Expense	\$ 537,600,362
Operating Fund - Tangible Capital Assets Purchased	1,790,218
Special Purpose Fund - Total Expense	87,276,537
Special Purpose Fund - Tangible Capital Assets Purchased	967,983
Capital Fund - Total Expense	35,866,239
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,055,235
	<hr/>
	<b>\$ 665,556,574</b>



# Recommendation to Use Surplus to Balance the Budget

It is recommended that:

- The Board of Education of School District No. 39 (Vancouver) restricts \$10,611,799 of Unrestricted Operating Surplus (Contingency) to balance the Operating Fund in the 2022-2023 Annual Budget as per Board Policy 19 (Accumulated Operating Surplus).

# Recommendation

It is recommended that:

- The Board of Education of School District No. 39 (Vancouver) 2022/2023 Annual Budget Bylaw in the amount of \$665,556,574 be:
  - Read a first time on the 30<sup>th</sup> day of May 2022;
  - Read a second time on the 30<sup>th</sup> day of May 2022
  - That the Board of Education adopts the 2022-2023 Annual Budget Bylaw for School District No. 39 (Vancouver) at the May 30, 2022, public board meeting by having all three readings of the bylaw at that meeting.
  - Read a third time, passed, and adopted on the 30<sup>th</sup> day of May 2022.

# QUESTIONS?

## ITEM 3.1.1

### Budget Proposals

# ITEM 1.1

## Business Development Update

Matt Redkwich, Manager of Business Development

# Funding Summary June 2021 – May 2022

## **Food Security/Poverty Reduction = \$619,435**

- \$410,650 raised for District Food Security/Poverty Reduction initiatives managed by Food Services and Enhanced Services.
- \$208,785 raised for school-based Food Security/Poverty Reduction initiatives (gift cards, food hampers, program snacks etc.)

## **Technology = \$66,500**

- \$50,000 grant awarded to Seymour Elementary for the development of a tech space.
- \$16,500 raised to various school sites for technology-based initiatives.

# Funding Summary Continued

## **Scholarships = \$44,500**

- Multiple scholarship funds established at various Secondary school sites.

## **Miscellaneous School Programs/Activities = \$74,600**

- Literacy, Athletics, Arts, and outdoor learning spaces included in this total for initiatives at various school sites.

# Pending Grants

In addition to the funds acquired since June 2021, the following grant proposals, totaling \$125,000, are currently pending decision.

Organization	Department	Amount
Civil Forfeiture Grant	Indigenous Education	\$30,000
FPCC	Indigenous Education	\$35,000
ArtStarts	Indigenous Education	\$30,000
Adopt-a-School	Indigenous Education	\$5,000
McConnell Foundation	IT- Technology	\$25,000

# Previously Pending Grants

The table below is an update on grants which were pending when the last Business Development update was provided to the Finance Committee on Nov 17<sup>th</sup> 2021.

Organization	Department	Amount	Result
Federal Grant	Anti-Racism	\$120,000	Not Successful
Adopt-a-School	Food Services	\$50,000	Successful
Vancouver Foundation	Indigenous Education	\$10,000	Not Successful
ERASE School Mentorship Grant	Gang Prevention	\$10,000	Withdrawn*
Civil Forfeiture Grant	Restorative Justice	\$75,000	Not Successful



# District Sponsors Acquired

## **Fresh Plate:**

Supporting the enhancement of VSB Breakfast Programs by providing delicious and nutritious breakfast to young students.

## **1000 x 5 Rotary Club of Vancouver Arbutus:**

The mission of this initiative is to have children be given access to 1,000 books before the age of 5. The Rotary Club has donated over 500 books and counting to the VSB StrongStart programs.

## **Fairmont Hotels:**

Piloting an initiative with Grandview Elementary to feed families in need outside of school hours, Fairmont hotels has donated 100 quality frozen meals per month since January of 2022.

## **United Hearts for Canada:**

This non-profit organization has connected with quality Canadian clothing brands to distribute surplus inventory to children in need across the country.

# QUESTIONS?

## ITEM 1.1

# Business Development Update

# ITEM 1.2

## Financial Update to March 31, 2022 (Operating Fund)

Shehzad Somji, Assistant Secretary Treasurer

# Public Sector Accounting Board Standards

- District's financial activities recorded in three funds:
  - Operating
  - Capital
  - Special Purpose
- Focus is on the Operating Fund – focuses on the MoE grants and other revenue and expenses related to the provision of educational services

# Statement of Operations

	2021-2022			2020-2021		
	YTD Mar	Amended Annual Budget	%	YTD Mar	Amended Annual Budget	%
<b>Revenue</b>	<b>\$ 363,787,803</b>	<b>\$ 524,190,238</b>	<b>69.4%</b>	<b>\$ 361,878,877</b>	<b>\$ 516,033,493</b>	<b>70.1%</b>
<b>Expenses</b>						
Salaries-Educational Assistants	31,083,541	45,218,804	68.7%	28,320,731	41,679,879	67.9%
Salaries-Other Professionals	9,249,407	12,271,782	75.4%	9,278,329	11,690,338	79.4%
Salaries-Principals and VP's	19,407,033	26,353,765	73.6%	19,300,350	26,371,368	73.2%
Salaries-Substitutes	9,526,716	13,810,384	69.0%	5,654,740	11,508,029	49.1%
Salaries-Support Staff	38,908,875	55,154,590	70.5%	38,134,901	55,103,468	69.2%
Salaries-Teachers	166,482,766	236,952,969	70.3%	163,764,399	235,492,004	69.5%
Benefits	66,581,607	100,099,235	66.5%	68,556,695	99,309,223	69.0%
Services and Supplies	30,772,894	45,106,652	68.2%	24,143,089	40,935,652	59.0%
<b>Total Expenses</b>	<b>372,012,839</b>	<b>534,968,181</b>	<b>69.5%</b>	<b>357,153,234</b>	<b>522,089,961</b>	<b>68.4%</b>
<b>Net Revenue (Expense)</b>	<b>(8,225,036)</b>	<b>(10,777,943)</b>		<b>4,725,643</b>	<b>(6,056,468)</b>	
<b>Funded from Operating</b>						
Capital Lease	2,212,976	2,992,772		2,115,794	3,130,328	
Capital from Operating	1,309,314	3,019,461		2,848,063	3,674,295	
<b>Surplus / (Deficit) from Operations</b>	<b>\$ (11,747,326)</b>	<b>\$ (16,790,176)</b>		<b>\$ (238,214)</b>	<b>\$ (12,861,091)</b>	
School Generated Funds (net)	1,447,184			9,143,020		
<b>Adjusted Surplus / (Deficit)</b>	<b>\$ (10,300,142)</b>	<b>\$ (16,790,176)</b>		<b>\$ 8,904,806</b>	<b>\$ (12,861,091)</b>	

# Surplus – Operating Fund

Surplus (Deficit) from Operations	\$ (11,747,326)
Net Surplus (Deficit) SGF	<u>1,447,184</u>
Adjusted Surplus (Deficit)	<u>\$ (10,300,142)</u>

- SGF did not meet criteria for being restricted as a SPF
- Reclassified from SPF to Operating Fund
- SGF net surplus is not available for District operations

# Change in Net Unrestricted School Generated Funds

2020-2021 Audit Adjustment	\$	(9,254,339)
2021-2022 Change		<u>1,558,503</u>
Net change in SGF	\$	<u>(7,695,836)</u>

- 2020-2021 year-end one-time adjustment to record prior years' net funds

# Change in Surplus (Deficit) Position – Regular Operations

	<b>2021-2022</b>	<b>2020-2021</b>	<b>Increase / (Decrease)</b>
Revenue	\$ 363.79	\$ 361.88	\$ 1.91
Total Expenses	372.01	357.15	14.86
Net Revenue (Expense)	(8.22)	4.73	(12.95)
Funded from Operating			
Capital Lease	2.22	2.12	0.10
Capital from Operating	1.31	2.85	(1.54)
	3.53	4.97	(1.44)
Surplus / (Deficit)	\$ (11.75)	\$ (0.24)	\$ (11.51)

- Revenue up \$1.91 m
- Expenses up \$14.86 m
- Capital spending down \$1.44 m



# Revenue

	2021-2022	2020-2021	Increase / (Decrease)
Operating Grants	\$ 334.00	\$ 322.83	\$ 11.17
Other Provincial Grants	2.04	13.01	(10.97)
Federal Grants	2.11	2.10	0.01
Tuitions	16.95	17.25	(0.30)
Other Revenue	4.99	3.38	1.61
Rental and Leases	2.80	2.07	0.73
Investment Income	0.90	1.24	(0.34)
	<u>\$ 363.79</u>	<u>\$ 361.88</u>	<u>\$ 1.91</u>

- Operating Grant (+ \$11.17 m)
  - MoE Basic Allocation increase \$325/FTE (+ \$13.24 m)
  - Enrolment decline (- \$1.88 m)
- Other Provincial Grants (- \$10.97 m)
  - Labour Settlement rolled into Operating Grant (+ \$9.45 m)
- Other Revenue (+ \$1.61 m)
  - Reopening school cafeterias (+ \$0.56 m)
  - Business Development donations (+ \$0.40 m)
  - Timing difference of Food grant from the City (+ \$0.20 m)
  - School meal program fees (+ \$0.15 m)
  - Maintenance Work (+ \$0.14 m)

# Expenses

	<b>2021-2022</b>	<b>2020-2021</b>	<b>Increase / (Decrease)</b>
Salaries-Educational Assistants	\$ 31.08	\$ 28.32	\$ 2.76
Salaries-Other Professionals	9.25	9.28	(0.03)
Salaries-Principals and VP's	19.41	19.30	0.11
Salaries-Substitutes	9.53	5.65	3.88
Salaries-Support Staff	38.91	38.13	0.78
Salaries-Teachers	166.48	163.76	2.72
Benefits	66.58	68.56	(1.98)
Services and Supplies	30.78	24.14	6.63
	<b>\$ 372.00</b>	<b>\$ 357.14</b>	<b>\$ 14.86</b>

- Salaries up \$10.22 m
- Benefits down \$1.98 m
- Services and Supplies up \$6.63 m

# Salaries and Benefits

	2021-2022	2020-2021	Increase / (Decrease)
Salaries-Educational Assistants	\$ 31.08	\$ 28.32	\$ 2.76
Salaries-Other Professionals	9.25	9.28	(0.03)
Salaries-Principals and VP's	19.41	19.30	0.11
Salaries-Substitutes	9.53	5.65	3.88
Salaries-Support Staff	38.91	38.13	0.78
Salaries-Teachers	166.48	163.76	2.72
Total Salaries	274.66	264.44	10.22
Benefits	66.58	68.56	(1.98)
Total Salaries and Benefits	\$ 341.24	\$ 333.00	\$ 8.24

- Salaries (+ \$10.22 m)
  - Wage increases (+ \$5.88 m)
  - Sick Leave replacement(+ \$0.77 m)
  - Increased permanent EA 39 FTE (+ \$0.91 m)
  - Summer School (+ \$0.81 m)
  - Adult and VLN substitute use (+ \$0.62 m)
  - Safe & Caring Schools (+ \$0.29 m)
- Benefits (- \$1.98 m)
  - Premium Holiday and Benefit Surplus Refund (- \$5.14 m)
  - Wage sensitive benefits (+ \$1.42 m)
  - Higher recovery of expenses from capital and special purpose funds (+ \$1.57 m)

# Services and Supplies

	2021-2022	2020-2021	Increase / (Decrease)
Services	\$ 10.58	\$ 9.10	\$ 1.48
Student Transportation	2.13	1.57	0.56
Pro-D & Travel	0.46	0.24	0.22
Rentals & Leases	0.50	0.63	(0.13)
Dues & Fees	0.68	0.62	0.06
Insurance	0.76	0.83	(0.07)
Supplies	8.01	5.75	2.26
Utilities	7.66	5.40	2.26
	<b>\$ 30.78</b>	<b>\$ 24.14</b>	<b>\$ 6.64</b>

- Student transportation (+ \$0.56 m)
- Pro-D & Travel (+ \$0.23 m)
  - Includes annual joint Pro-D expense for the prior year
- Rentals & Leases (- \$0.13 m)
  - Decrease in sale leaseback payments
- Utilities (+ \$2.26 m)
  - Increased usage
  - March 2021 heat not billed until April 2021 (+ \$0.62 m)

# QUESTIONS?

## ITEM 1.2

### Financial Update to March 31, 2022 (Operating Fund)

# Information Item Request

# Date and Time of Next Meeting

**To be determined**

Thank you for your time,

# The End

