

BUDGET DEVELOPMENT PROCESS 2022-2023

January 2022



Table of Contents

Responsibility for Budget Development	2
Budget Development Process 2022-2023.....	2
District Context	2
Reporting Standards	3
Guiding Principles	3
Strategic Direction	4
<i>Our Vision</i>	4
<i>Guiding Principles</i>	5
Budget Process Timeline and Stakeholder Engagement	7
<i>Timeline</i>	7
<i>Engagement with Stakeholders</i>	8
Budget Assumptions	10
<i>COVID-19 Pandemic</i>	11
<i>Cost Pressures</i>	11
Student Enrolment Trends and Forecast	11
Staffing	12
Aligning Budget Planning and Resource Allocation with the Strategic Plan.....	13
Financial Governance and Accountability.....	15
<i>Budget Timeline</i>	16
Difference between Capital Budgets, Operating Budgets and Special Purpose Funds	17
Composition of a School District's Operating Budget.....	18
<i>Funding</i>	19
<i>Annual Operating Expenditures 2021-2022</i>	20
Student Success	21
Stakeholder Engagement Commitment	23
Stakeholder Engagement Process – Karen to eliminate Step 2.....	24
Stay Informed.....	25

Responsibility for Budget Development

The Board of Education is responsible, through the Superintendent of Schools, for overseeing the educational and operational activities of the District and for all statutory requirements of Provincial legislation to implement educational standards and policies. The approval of the Annual Budget is one of those specific requirements under the *School Act*, specifically school districts must approve a balanced budget for the next fiscal year and submit it to the Ministry of Education by June 30, 2022. In addition, under Section 9.1 of the Board [Policy 2](#), the Board must approve the budget process and timelines at the outset of the budget process.

The Board is committed to undertaking a transparent process in order to approve the budget and has fully adopted Ministry recommended requirements for financial governance including the development of the annual budget guided by its vision statement and encompassing a consultative budget process. In terms of process, while productive engagement helps to inform budget development, responsibility for the budget and decision-making regarding it remain with the Board.

Budget Development Process 2022-2023

District Context

The Vancouver School District is a large, urban and multicultural school district that provides learning opportunities to approximately 48,000 students in Kindergarten to grade 12. The educational services are offered in 89 elementary schools (including 11 annexes), 18 secondary schools, the Vancouver Alternate Secondary School (VASS), an Adult Education school and the Vancouver Learning Network (distributed learning school). It offers programs and services to address the extraordinary and complex challenges associated with a diverse district, with the goal of serving the needs and tapping the potential of each student so they may achieve their unique potential.

There are several factors that currently exist that will need to be taken into consideration in the development of the 2022-2023 preliminary annual budget. These include:

- The continued impact of the COVID-19 pandemic
- The impact of projected declining enrolment
- The impact of the Ministry of Education K-12 Public Education Financial Planning and Reporting Policy, requiring multi-year financial plans to support strategic initiatives
- The impact of the Ministry of Education K-12 Public Education Accumulated Operating Surplus Policy, requiring more definition on the use of surpluses in budgeting
- The provincial economic outlook
- The beginning of Provincial bargaining for teachers and support staff
- Additional cost pressures

Considering these factors, District staff will ensure the budget development process (as presented in this report) will be consistent with the process used in the previous four years while recognizing the need to pivot to refinements if necessary.

Reporting Standards

The District's budget is prepared in accordance with the following Provincial legislation and regulation that establishes government's framework for financial reporting:

1. Section 23.1 of the Budget Transparency and Accountability Act
2. Regulations 257/2010 and 198/2011 issued by the Province of BC Treasury Board

As required by Public Sector Accounting Board ("PSAB") standards for budgeting and financial reporting the District reports revenues and expenses under three separate funds: the operating fund, the special purpose fund and the capital fund. Under the PSAB standards the District is required to prepare a budget incorporating the format described in Appendix A. The summary budget document (Statement 2 – Revenue and Expense) contains the required budget bylaw that the Board of Education must approve by June 30, 2022 as per the *School Act*. Statement 2 is the consolidation of the operating, special purpose and capital funds of the District. A brief description of these funds follows:

OPERATING FUND: The operating fund includes Ministry grants and other revenues used to fund instructional programs, school and District administration, facilities operations, maintenance, and transportation.

SPECIAL PURPOSE FUND: The special purpose fund includes separate, identifiable funds designed for a specific use or program. These funds are received from the Ministry of Education and other sources with restrictions on how they may be spent.

CAPITAL FUND: The capital fund includes a combination of Ministry capital grants and locally generated funds. These funds are used for facility operations including construction, seismic upgrades, enhancement, and maintenance of buildings, fields and infrastructure.

While the District is required to budget for all three funds, most of the budget process is focused on Schedule 2 of the PSAB format (Operating Revenue and Expense), which encompasses the District's operating activities. Separate budgets will be prepared for the Special Purpose Fund and the Capital Fund and will be presented throughout the budget development process.

Guiding Principles

The budget development process used by the Vancouver School District lays the foundation for resource allocation from a District-wide perspective. We focus on providing equity for schools and enhancing learning opportunities for students. We endeavour to do this in a cost-effective manner, recognizing our fiscal responsibility to maintain a balanced budget position. As such, the budget process provides accountability and is transparent. It contains beliefs, values and guiding principles that address the District's educational focus and includes extensive engagement with all stakeholders.

The strategy to develop the budget in this way is based on the following budget priorities:

- Maintaining a focus on student achievement, recognizing the personalized learning needs of students;

- Reflecting on responsible stewardship in implementing the objectives of the District’s educational, financial and facilities-related plans;
- Respecting the District’s decision-making culture, encouraging creativity and innovation in meeting the learning needs of specific communities;
- Be sustainable over the longer term while providing the flexibility to address changing short-term needs;
- Focus on equity for schools and for students of the District;
- Reflect the specific needs of vulnerable students; and,
- Include engagement with the District’s educational leaders and stakeholder groups as well as the opportunities for broader community input.

In developing the budget for 2022-2023 the overall goal is to provide, to the extent possible, the same level of programs and services as provided in 2021-2022. However, the impact of declining enrolment and the financial impacts on revenues and expenses due to the pandemic have to be recognized. The 2021-2022 budget was significantly impacted by COVID-19, resulting in the need to appropriate \$9.4 million of prior years’ surplus to balance it. District staff will create a preliminary draft budget for next year using the current year amended budget as a base and adjusting it for the enrolment decline, remove costs no longer required and add new cost pressures, including those based on assumptions related to pandemic impacts.

The preliminary draft budget process allows stakeholders, through engagement, to comment and provide suggestions on the budget so the Board of Education can consider them prior to adoption of a final budget.

The District is committed to open, clear and transparent engagement. Input received by stakeholder groups will be included in the final budget development engagement report together with that of the broader public’s.

Strategic Direction

An organization’s budget is its tool for planning the allocation of resources. In order to be effective, the allocation should align with, and support, the organization’s objectives and goals. For the Vancouver School District, the goals and objectives are being developed in the [Education Plan 2026](#) for Board approval in March 2022. The knowledge gathering phase has been completed and goals and objectives will be developed over the coming months.

The [VSB Strategic Plan 2021](#) goals and objectives are outlined below and will be replaced once the Education Plan 2026 is approved. The Strategic Plan was developed in consultation with District partners including students, families, staff and stakeholder groups. It sets out a clear and shared vision for the future of public education in the Vancouver School District. The Strategic Plan will enable the fulfillment of the District’s vision and goals and provides direction for future planning.

Our Vision

We inspire student success by providing an innovative, caring and responsive learning environment.

Guiding Principles

Collaboration

We value strong relationships and open communication to promote the sharing of ideas and practice.

Engagement

We encourage and support the use of creative and innovative practices.

Excellence

We strive for excellence in everything we do.

Inclusion

We value and celebrate diversity by supporting the well-being of every individual, creating a sense of belonging.

Transparency

We are open, honest and accountable.

OUR GUIDING PRINCIPLES



The [Framework for Enhancing Student Learning](#) (Framework) will also play a key role in developing spending plans to ensure the focus is on enhancing student learning and success. The Framework combines accountability with evidence-informed decision making and system-wide continuous improvement to support equity of outcomes for all students in the provincial K-12 public system. It also reflects a public commitment by Indigenous peoples, Indigenous rightsholders, education partners and communities to work together to improve student learning and enhance the intellectual, social and career development of all learners.

The [Framework Policy Statement](#) sets out Ministry and Boards of Education responsibilities to enhance student learning. Specific responsibilities for the Board are:

1. Develop and implement a multi-year District strategic plan and individual school plans and publish annually on or before September 30;

2. Use the District strategic and individual school plans to align all District annual operational plans, including but not limited to financial plans; human resources, Information Technology, engagement and communications and long-range facilities plans with the educational objectives from the District strategic plan; and
3. Participate in a continuous improvement review program, including:
 - a. Reviewing the alignment of school district strategic plan and the results of the educational outcomes for the school district to address student outcome deficiencies and inequities;
 - b. Acting on findings coming out of the continuous improvement review; and
 - c. Collaborating with Indigenous peoples and key education stakeholders throughout the process.

As specified in the [Statement of Education Policy Order](#), the purpose of the British Columbia school system is to enable learners to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy society and a prosperous and sustainable economy. To achieve this purpose, the Ministry has a mandate to develop the “educated citizen”, which is defined as having:

- *Intellectual Development* – to develop the ability of students to analyze critically, reason and think independently, and acquire basic learning skills and bodies of knowledge; to develop in students a lifelong appreciation of learning, a curiosity about the world around them, and a capacity for creative thought and expression.
- *Human and Social Development* – to develop in students a sense of self-worth and personal initiative; to develop an appreciation of the fine arts and an understanding of cultural heritage; to develop an understanding of the importance of physical health and well-being; to develop a sense of social responsibility, acceptance and respect for the ideas and beliefs of others.
- *Career Development* – to prepare students to attain their career and occupational objectives; to assist in the development of effective work habits and the flexibility to deal with change in the workplace.

Budget Process Timeline and Stakeholder Engagement

Timeline

Date/Time	Meeting
Wednesday, January 12, 2022	Release Budget Process Stakeholder Consultation Guide Release Financial Planning and Reporting Admin Procedure
February 14 – 25, 2022	Budget Public Survey
Wednesday, February 16, 2022 5:00 – 6:30 PM	Finance Committee Amended Budget
Thursday, February 17, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Thursday, February 17, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Wednesday, February 23, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Wednesday, February 23, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Thursday, February 24, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Thursday, February 24, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Monday, February 28, 2022 7:00 - 9:00 PM	Board Public Meeting Amended Budget Approval
Wednesday, March 2, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Wednesday, March 2, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Thursday, March 3, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans

Thursday, March 3, 2022	Stakeholder Workshop Budget discussion & Multi-Year Financial Plans
Tuesday, March 8, 2022 7:00 - 9:00 PM	Committee-of-the-Whole Delegations, Stakeholder and public input on priorities
Friday, March 11, 2022	MOE Funding Announcement 2022-2023 Funding announcement from the MoE
March 14-25, 2022	Spring Break Budget team to finalize budget proposal documents
Monday, April 4, 2022 7:00 – 9:00 PM	Special Board Public Meeting Present Status Quo Budget 2022-23 and survey/stakeholder results
Tuesday, April 12, 2022 7:00 – 9:00 PM	Committee-of-the-Whole Delegations, Stakeholder and public input on priorities
Wednesday, April 20, 2022 5:00 -6:30 PM	Finance Committee Budget 2022-23 discussion
Tuesday, May 3, 2022 7:00 – 9:00 PM	Committee-of-the-Whole Delegations, Stakeholder and public input on priorities
Wednesday, May 18, 2022 5:00-6:30 PM	Finance Committee Budget 2022-23 discussion
May 19-27, 2022	Staff prepare recommendation based on delegation and stakeholder feedback for Trustees to consider at the May 30, 2022 Board meeting
Monday, May 30, 2022 7:00-9:00 PM	Board Meeting Three readings and adoption of 2022-2023 budget bylaws

Engagement with Stakeholders

Goal 2 speaks to the contributions of the District’s stakeholder groups in supporting student outcomes and informing the District’s budget process through shared leadership with appreciation for the contributions by stakeholder groups. The following stakeholder groups are integral in the process:

- Canadian Union of Public Employees (CUPE) Local 15
- CUPE Local 407
- District Parent Advisory Council (DPAC)
- The International Union of Operating Engineers (IUOE) Local 963

- Professional and Administrative Staff Association (PASA)
- Trades (various unions)
- Vancouver Association of Secondary School Administrators (VASSA)
- Vancouver District Student Council (VDSC)
- Vancouver Elementary School Teachers' Association (VESTA)
- Vancouver Elementary Principals and Vice Principals Association (VEPVPA)
- Vancouver Secondary Teachers' Association (VSTA)

District stakeholder groups will be included in the budget development process. Workshops with representatives of these groups take place throughout the budget development process beginning in February. The information gained at these workshops is shared with trustees and the public at meetings of the Finance Committee.

Feedback and input from parents, guardians, students, and the broader community will be sought through an online engagement process as well as through meetings of the Finance Committee and Committee-of-the-Whole/public Board meetings.

Budget Assumptions

The School District operates under the authority of the School Act of British Columbia as a corporation and receives over 90% of revenue from the British Columbia Provincial Government through the Ministry of Education. Any changes to provincial grants will have a significant impact on the School District's budget. The District is exempt from any provincial or federal corporate income taxes.

The following assumptions will be used in the development of the budget:

Enrolment
<ul style="list-style-type: none">• 46,896 K-12 Standard School• Int'l Ed enrolment to be confirmed in Feb. 2022
Financial
<ul style="list-style-type: none">• No major changes to supplementary funding• Inflation rates:<ul style="list-style-type: none">• 3.20% general inflation• 4.20% food inflation• 11.00% water & sewer• 1.20% electricity• 17.50% natural gas• 34.40% fuel & oil• Negotiated wage lifts will be fully funded• No change to rental rates, update cost recovery rates based on wage and utility rate increases• No change in interest rates
Wages & Benefits
<ul style="list-style-type: none">• Not budgeting for wage lifts until negotiations complete• Teacher Step Increment - 1.17%• Exempt wage lifts will be budgeted once PSEC approves.• Average Teacher Salary \$87,899 (2021-22 - \$87,000)• Benefit Rates:<ul style="list-style-type: none">• Teachers - 27.20%• Principals & Vice Principals - 22.80%• Educational Assistants - 29.30%• Support Staff - 22.70%• Other Professionals - 23.80%• Substitutes - 23.10%
Staffing
<ul style="list-style-type: none">• Ratios<ul style="list-style-type: none">• Enrolling Teacher<ul style="list-style-type: none">• K - 20:1• 1-3 - 21:1• 4-7 - 29:1• 8-12 - 30:1• International - ELL - 20:1• International - Non-ELL - 24:1• Education Assistants<ul style="list-style-type: none">• Category A/B - 1:1• Category C - 2:1• Category D - 4:1• Category E - 5:1• Category G - 2:1
Operational
<ul style="list-style-type: none">• In class learning for all students• Regular summer school• COVID-19 contingency for enhanced cleaning - \$300,000• Community rentals open• Cafeterias operate normally

COVID-19 Pandemic

The 2021-2022 school year opened with full-time in-person instruction for students and the increased health and safety measures from the previous year continued as per Provincial Health guidelines. The Ministry released the Operating Grant Holdback for 2020-21 as one-time restart funding to support schools and districts with a safe and near-normal opening in September 2021. The District received \$1.5 million and have allocated \$1.17 million for staffing to support Indigenous students, children and youth in care, students with disabilities and diverse needs and students who missed 10% or more instructional days in the 2020-2021 school year. The remaining \$0.33 million will be used for supplies.

After the winter break, the Provincial Health Officer announced a one-week delay in school opening due to the Omicron variant. There are recommendations for additional safety measures and use of 3-ply masks by students and staff. The Federal Government announced mid-January 2022 their intent to provide additional ventilation funding to Provinces through the Federal Safe Return to Class Fund that was initiated in 2020. There has not been any notice to the District as to how much funding can be expected, however the Facilities team is already reviewing the ventilation systems at all sites to determine the need and implementation plan when the funding is announced.

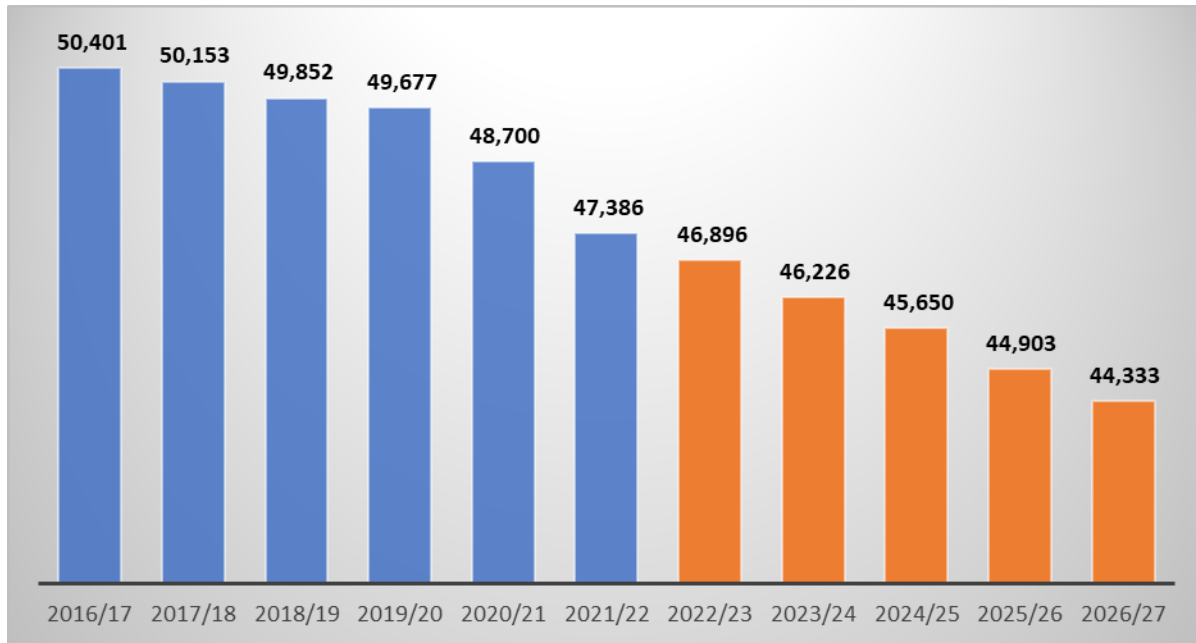
Cost Pressures

There are many cost pressures that the District faces each year which are usually not known until after the budget has been approved. In the 2021-2022 budget, the District used \$9.4 million of prior year surplus to balance a status quo budget. It is anticipated that the 2022-2023 status quo budget will also be in a deficit position, however to what extent is still to be determined. There are some known areas of cost pressures that the District will encounter in the development of the 2022-2023 budget, with the dollar impact still to be determined. They are:

- Safe and Caring Schools Department -
- Pandemic health and safety measures –
- Higher inflation –

Student Enrolment Trends and Forecast

The enrolment information presented below is for K-12 Standard School students by head count. The District has experienced an enrolment decline of 3,015 students, or 6.0%, from 2016-17 to 2021-22. The forecast for 2022-23 and beyond assumes that the downward enrolment pressure from COVID will continue in 2022-23 but will not last indefinitely. The rate of decline will return to pre-COVID levels, approximately 250 students per year, however the District will not regain the students lost during the pandemic.



Staffing

With the enrolment decline shown above, overall staffing levels remained relatively stable with a slight increase of 8.47 FTE positions, or 0.17%, from 2016-17 to 2021-22 that are funded from the Operating Fund as shown in the following table:

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	Net Change
Teachers	(82.08)	5.54	(7.82)	(42.84)	10.62	(116.58)
Principals/VPs	0.09	5.28	2.00	2.00	4.00	13.37
Other Professionals	2.00	2.00	1.61	6.10	3.39	15.10
Education Assistants	17.99	47.81	(27.73)	45.14	(0.51)	82.70
Support Staff	2.27	(0.82)	13.41	(17.08)	16.10	13.88
Trustees	-	-	-	-	-	-
Total	(59.73)	59.81	(18.53)	(6.68)	33.60	8.47

The biggest impact to staffing has been a reduction of 116.58 FTE on teachers, which is attributable to the enrolment decline and the introduction of the Classroom Enhancement Fund (CEF) in 2017-2018. Of the 82.08 FTE reduction in 2017-2018, 47.11 FTE was transferred to and funded from CEF. However, the District increased Education Assistants by 82.70 FTE due to increased enrolment of students with special needs.

The following table summarizes the changes in the Principals/Vice Principals staffing. The increase of 13.37 FTE over the past 5-years is broken down into four categories: budget approval, enrolment driven,

budget reallocation and other. The Other category captures the staffing change made by Management based on the support needed at the school.

Principals/VPs	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	Net Change
Budget Approval	(1.00)	1.00	1.00	-	1.00	2.00
Enrolment	2.06	-	-	1.00	-	3.06
Reallocation/Reclassification	(1.00)	2.50	1.00	1.00	2.00	5.50
Other	0.03	1.78	-	-	1.00	2.81
Total Change	0.09	5.28	2.00	2.00	4.00	13.37

The increase in Other Professionals uses the same categorical breakdown as above, except for enrolment driven. The Other category for Other Professionals identifies positions added largely in 2020-2021 to support the technological needs for students and staff.

Other Professionals	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	Net Change
Budget Approval	2.50	1.00	2.70	-	0.30	6.50
Reallocation/Reclassification	(0.50)	(1.00)	(1.00)	1.50	2.00	1.00
Other	-	2.00	-	4.51	1.09	7.60
Total Change	2.00	2.00	1.70	6.01	3.39	15.10

Aligning Budget Planning and Resource Allocation with the Strategic Plan

The Vancouver School District is committed to transparent budget planning and resource allocation that is directly aligned with the strategic vision and goals, established by the Board.

It is an interactive model that coordinates budget planning and resource allocation activities with inclusive stakeholder engagement and feedback based on the vision, goals and objectives. The model includes:

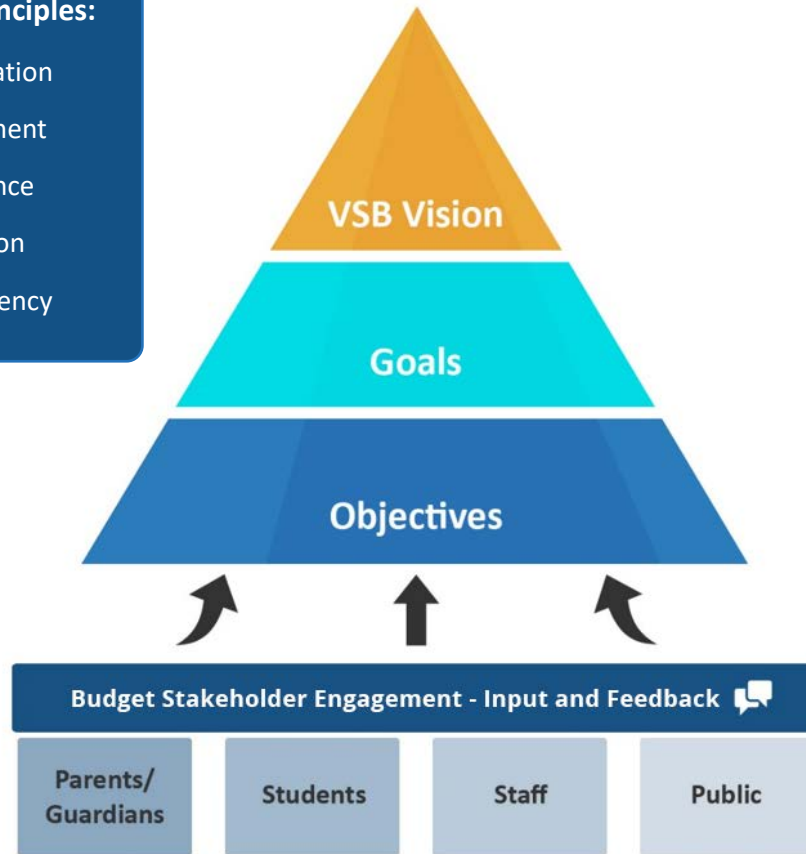
- Articulating the District's Strategic Plan (Education Plan);
- Providing timely and accurate budget information;
- Receiving budget input and feedback;
- Prioritizing budget requests for the upcoming budget year;
- Allocating available resources to best meet requests that align with the vision, goals and objectives;
- Communicating the outcomes effectively by providing transparent accountability.

The model will ensure that budget input and resource allocations are connected to and align with the vision, goals and objectives of the District.

VSB STRATEGIC PLAN

Guiding Principles:

Collaboration
Engagement
Excellence
Inclusion
Transparency

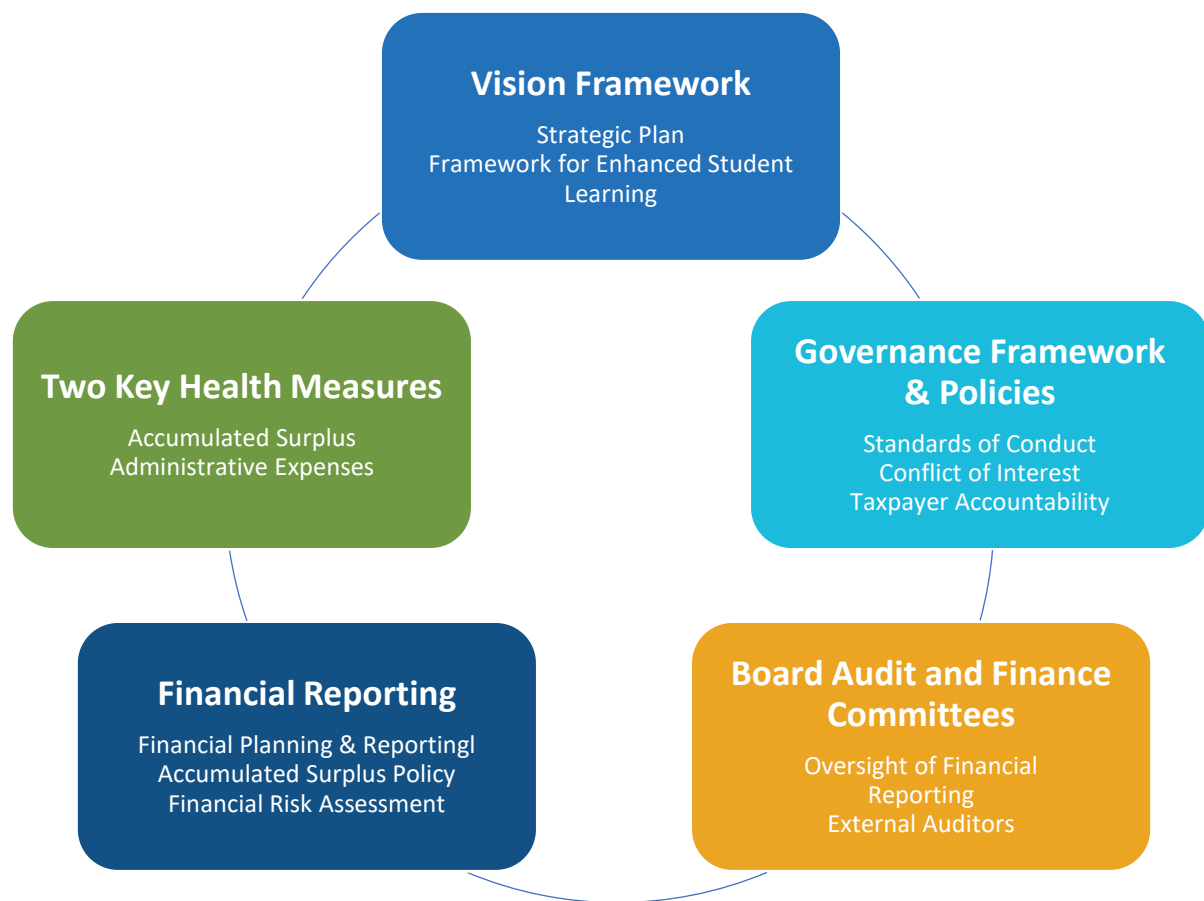


Financial Governance and Accountability

The Board follows the Ministry of Education's good practices guidelines for financial governance and accountability. These include:

- Financial planning and reporting administrative procedure;
- Accumulated operating surplus policy;
- Financial statement and discussion analysis;
- Capacity building for trustees;
- Separation of the responsibilities of the Audit Committee from the Finance Committee;
- Alignment with the District's Strategic Plan and vision; and,
- Development of a balanced budget with policy provisions (accumulated surplus) to address unforeseen and emergent issues.

An updated [Accumulated Operating Surplus Policy](#) and Financial Planning & Reporting Administrative Procedure have been developed to align with the new Ministry of Education financial policies.



Budget Timeline



September 30:
Student enrolment actual count.



February:
Stakeholder Engagement Process –
Invitations to provide input on the
upcoming budget year.



February 15:
District submits an estimate of
next school year's FTE student
enrolment to the Ministry of
Education.



February 14 - 25:
Budget Survey open
for input on budget
priorities and
proposals



February 28:
Board adopts Amended
Annual Budget for the
current school year.



February/March:
Development of staffing,
school and departmental
budget estimates for next
school year.



March 11:
Ministry releases
preliminary
Operating Grant
Revenue estimates for
upcoming school year.



April 4:
Draft Preliminary Budget and
documented assumptions
presented to the Board and
public for comment.






May 30:
Budget 2022-2023 three readings and
adoption



June 30:
The School Act requires the
Board pass a balanced budget.

Difference between Capital Budgets, Operating Budgets and Special Purpose Funds

The Board has a large and complex budget that has three separate sections:

Operating Budget	Capital Budget	Special Purpose Funds
		
Instruction Programs Utilities Administration & Operations	Seismic Upgrades Construction of Buildings Fields Infrastructure	Funds provided for a specific purpose.

The operating fund budget includes operating grants and other revenues used to fund the expenditures for instructional programs, school and District administration, facilities operations, maintenance, and transportation.

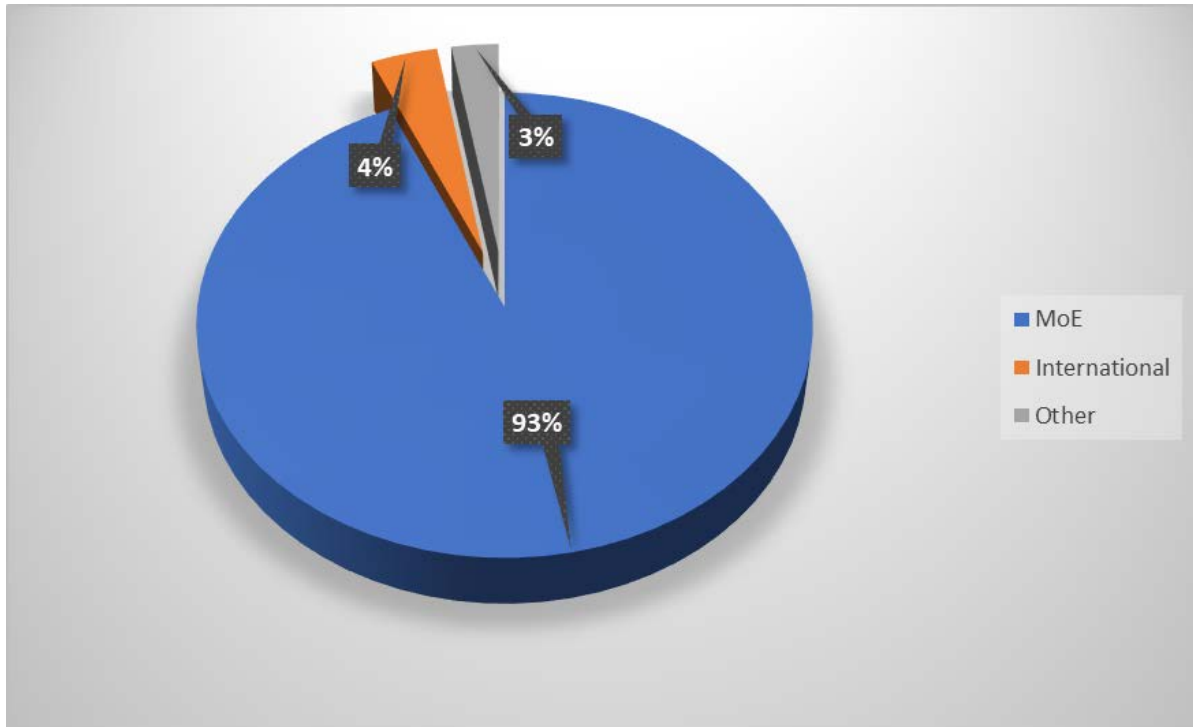
The capital fund budget includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education capital grants, operating funds and special purpose funds. An annual budgeted deficit in the capital fund is the result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue and is permitted under the Accounting Practices Order of the Ministry of Education. Funds within the capital budget are used for infrastructure upgrades and may not be used for operational budget items.

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education, the Federal Government and other sources that have restrictions on how they may be spent (e.g., Classroom Enhancement Fund, Annual Facilities Grant, CommunityLINK, Ready Set Learn).

Composition of a School District's Operating Budget

The District's annual operating budget for 2021-2022 is \$528.3 million, with 93 per cent of the funding provided by the Ministry of Education.

VSB Sources of Revenue Budget 2021-2022



Funding

The basic student operating grant allocation for 2021-2022 is \$7,885 per FTE student. VSB, like other school districts, also receives additional funding for unique student and school factors. The Ministry's current grant allocation formula is as follows:

Provincial Totals

76%
allocated
through the
Basic
Allocation

Basic Allocation	
Common per student amount for every FTE student enrolled by school type	
Standard School: \$7,885 per school age FTE	Continuing Education: \$7,885 per school age FTE
Alternate School: \$7,885 per school age FTE	Distributed Learning: \$6,360 per school age FTE

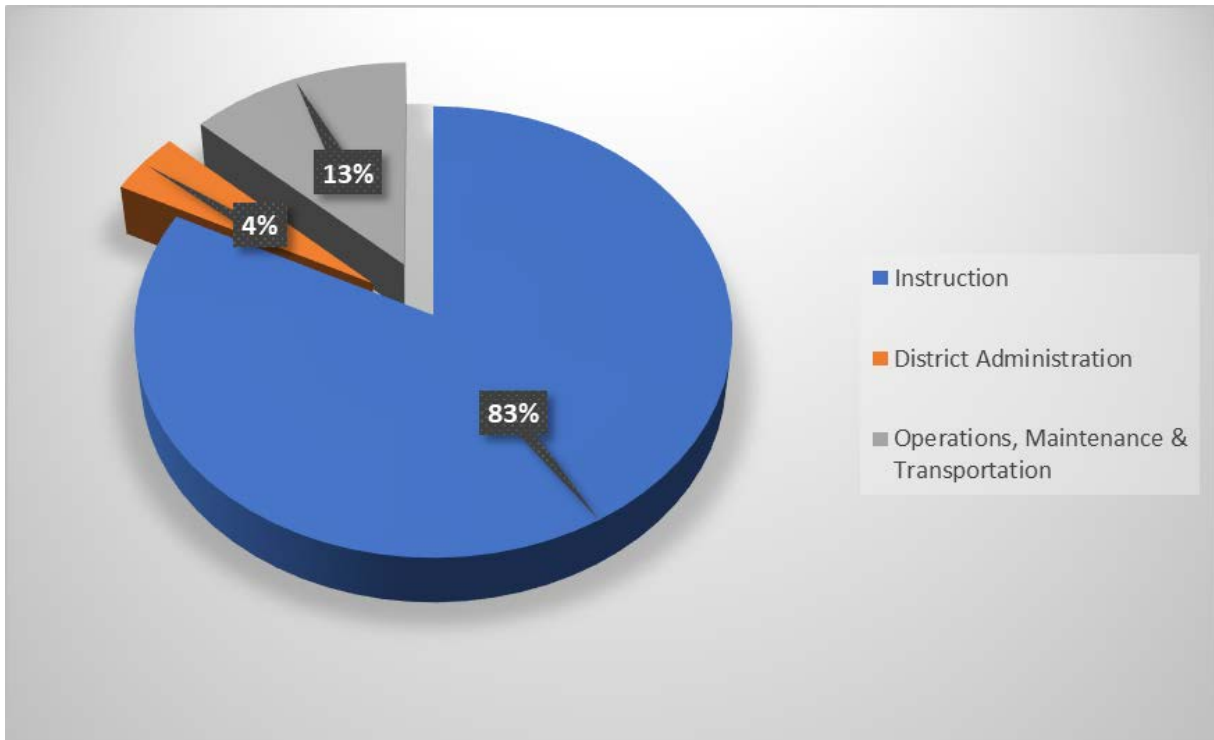
16%
allocated to
recognize
unique
student
enrolment

Unique Student		
Additional per student funding to address uniqueness of district enrolment and support additional programming		
Level 1 Special Needs: \$44,850 per student	Level 2 Special Needs: \$21,280 per student	Level 3 Special Needs: \$10,750 per student
English/French Language Learning: \$1,585 per student	Indigenous Education: \$1,565 per student	Adult Education: \$5,030 per FTE
Equity of Opportunity: Mental health; youth in care		

Annual Operating Expenditures 2021-2022

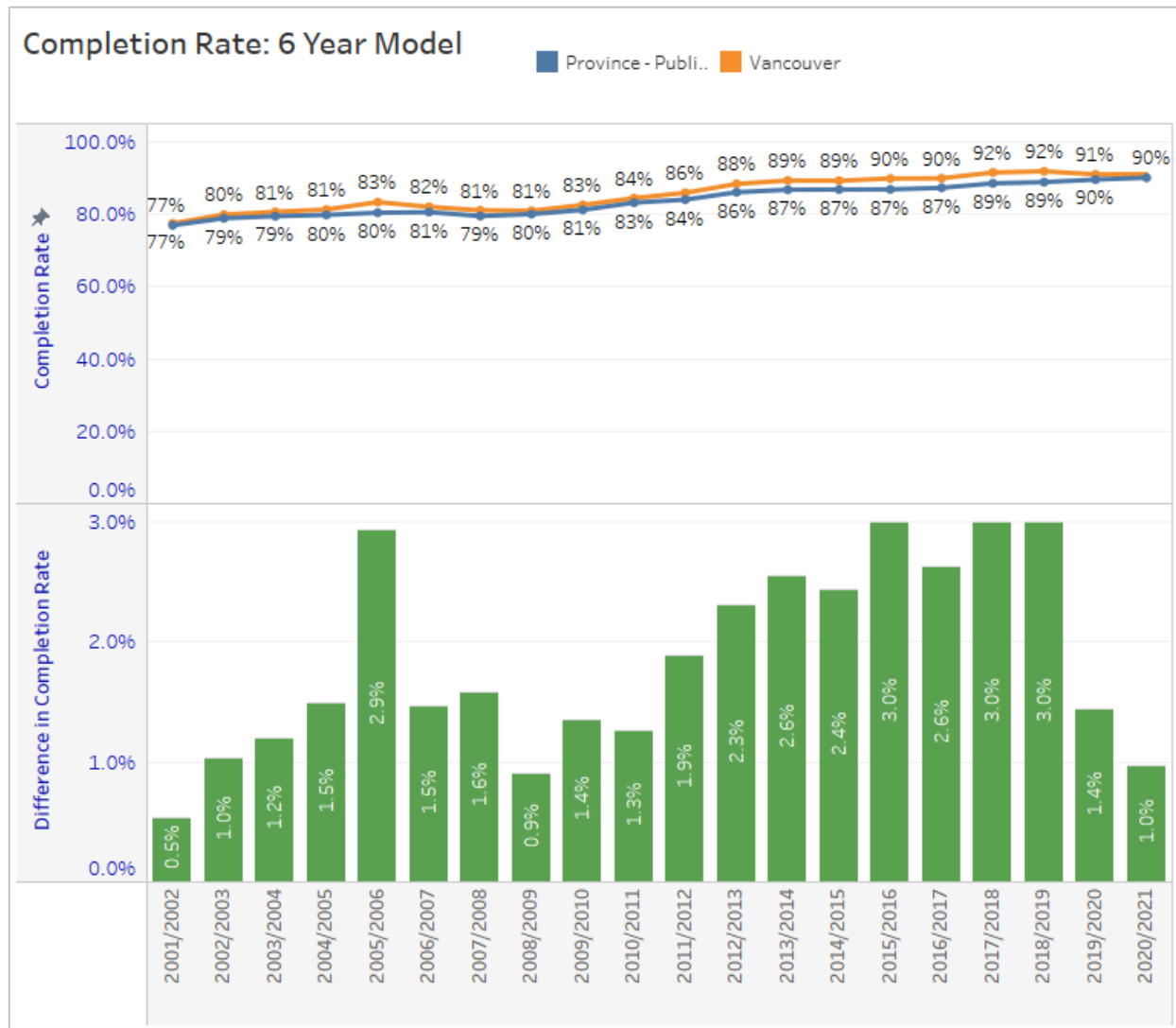
The Board's vision to *"inspire student success by providing an innovative, caring and responsive learning environment"* is reflected in the proportion of the annual budget dedicated to instruction.

Vancouver School District Operating Expenses Budget 2021-2022



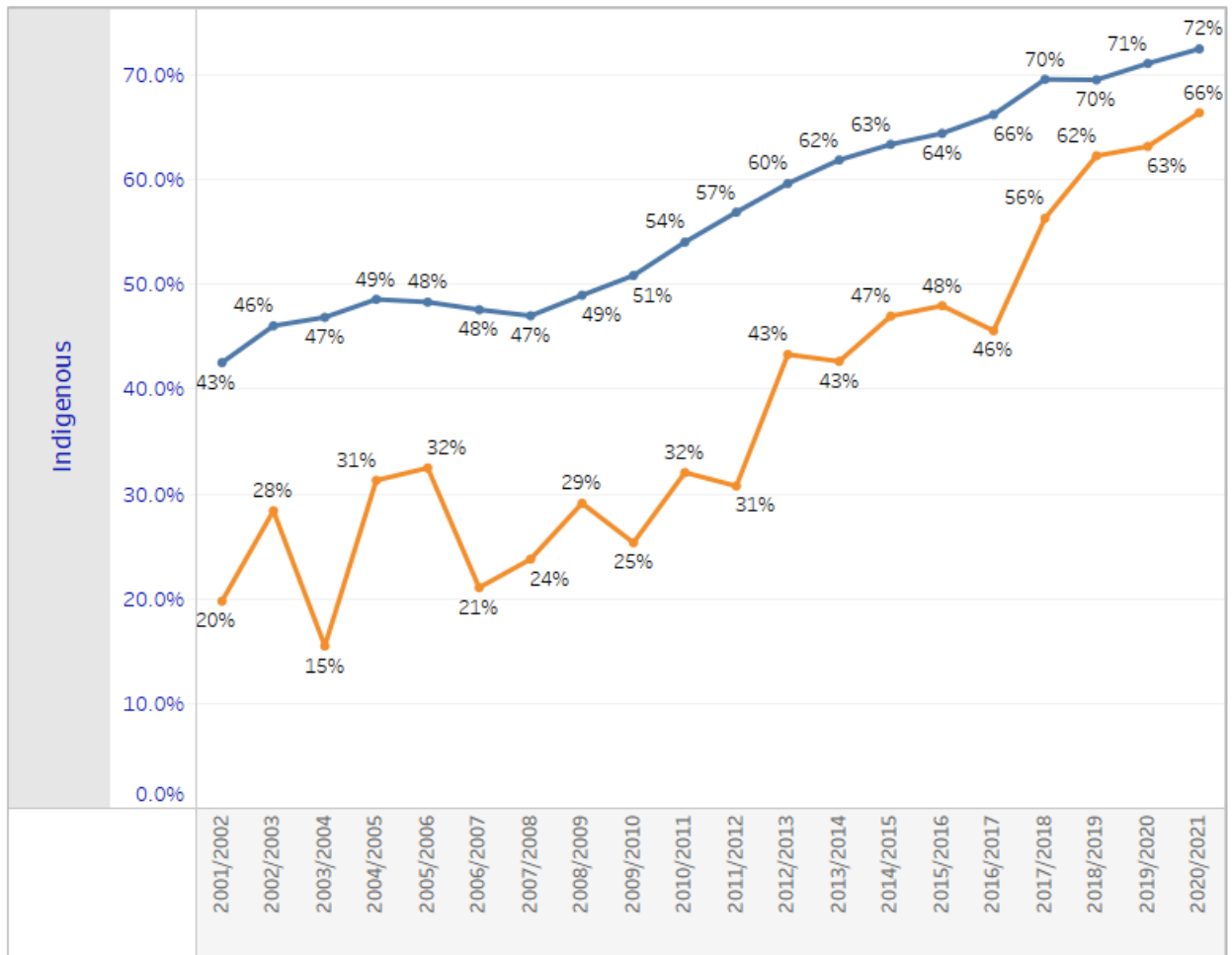
Student Success

The District has had a history of overall student success. The *2020-21 Achievement Levels* released by the Ministry of Education show that the District's student achievement results are on par with the provincial average.



There are, however, areas that should continue to be a priority and focus such as outcomes for Indigenous youth. Although the District's achievement continues to trend below the Province, there has been significant improvement as indicated in the following chart:

	2020/2021	
	6 Year Completion Rate	
	Province - Public Schools	Vancouver
Indigenous	72.5%	66.4%



Stakeholder Engagement Commitment

What is Stakeholder Engagement?

Stakeholder engagement is a two-way dialogue to allow the Board and the District's stakeholder groups to define opportunities and challenges and consider solutions. It provides for valuable input to the District's direction and decision-making.

The Role of Stakeholders

To make stakeholder engagement a success, your role is to learn, engage and contribute. Start by visiting the VSB Budget page by clicking [here](#) or visit www.vsb.bc.ca to:

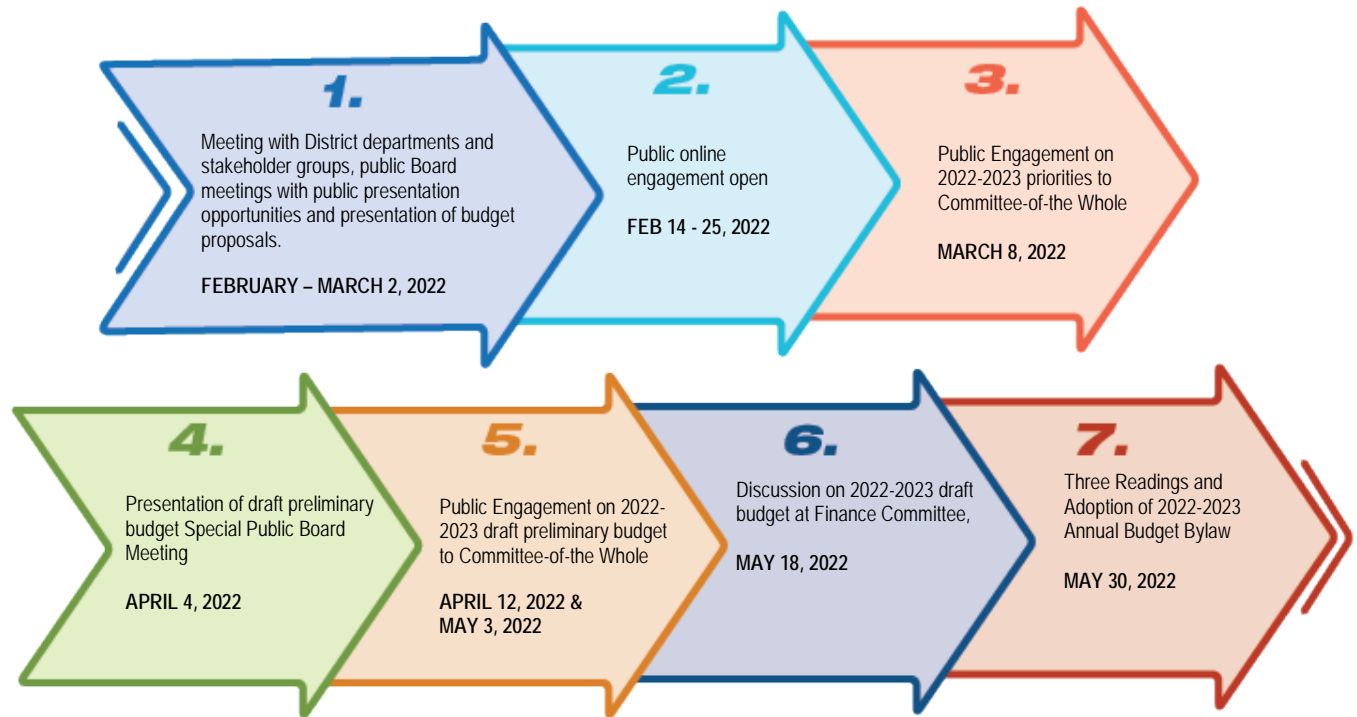
- Learn about government funding and allocation;
- Learn about the budget process;
- Learn about the [VSB Strategic Plan 2021](#) and the [Education Plan 2026](#);
- Engage in the process by asking questions about the budget;
- Share your concerns and input; and,
- Contribute ideas that align with the goals and objectives from *VSB Strategic Plan 2021* on how to address the opportunities and challenges.

The Role of the Board

As the elected decision-making body, the Board is accountable for the provision of appropriate educational services to students.

Trustees work as a Board to set clear strategic direction and decide on the use of resources in alignment with the Strategic Plan and District goals.

Stakeholder Engagement Process



Meetings with District stakeholder groups take place throughout the budget development process beginning in February.

Parents/guardians of students enrolled in the District and members of the broader community have several opportunities to be involved in the budget development process:

- Participation in the online engagement initiative.
- Attendance and/or making a delegation at one of several public Finance Committee or Plenary sessions of the Student Learning & Well-being/Finance Committee meetings.
- Attendance and/or making a delegation at a of public meeting of the Committee-of-the-Whole.
- Email comments for trustee review to budget2022-2023@vsb.bc.ca (note: all comments, delegation presentations and online engagement results will be shared with trustees and made public via regular reports to committees and the Board).

There will be three public meetings for budget discussion which all stakeholders and members of the public are invited to attend:

1. March 8, 2022 – Special Board/Committee-of-the-Whole meeting
2. April 12, 2022 – Special Board/Committee-of-the-Whole meeting
3. May 3, 2022 – Special Board/Committee-of-the-Whole meeting

All public Board and committee meetings are live-streamed and are available to watch at any time. Links to recordings are available on the [calendar](#) section of the District website.

Stay Informed

The District uses a variety of methods to keep stakeholders, staff, parents/guardians, students and the broader community informed about the budget process.

School District Website

All information on this process can be found on the District's budget page or click [here](#).

Twitter and Facebook

Budget information and event reminders will also be shared through the District's [Twitter](#) and [Facebook](#) channels.