

# **SPECIAL BOARD MEETING / COMMITTEE OF THE WHOLE AGENDA**

**Monday, March 29, 2021  
at 7:00 pm  
Teams Live Broadcast**

**1. CALL MEETING TO ORDER**

**1.1 INDIGENOUS LAND ACKNOWLEDGEMENT**

The meeting is being held on the traditional unceded territory of the Musqueam, Squamish and Tsleil-Waututh Nations.

**1.2 OPENING REMARKS**

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.

**2. ADOPTION OF MINUTES**

2.1 Meeting of March 2, 2021

2.2 Matters Arising from the Minutes

**3. MOTION TO DISSOLVE THE BOARD MEETING INTO COMMITTEE OF THE WHOLE**

*That the Board dissolve itself into Committee of the Whole*

**4. PRESENTATION OF DRAFT STATUS QUO BUDGET FOR 2021-2022**

(Information will be provided at the meeting)

**5. DISCUSSION WITH STAKEHOLDER REPRESENTATIVES**

**6. MOTION TO RISE AND REPORT FROM THE COMMITTEE-OF-THE-WHOLE**

*That the Board rise and report from the Committee-of-the-Whole*

**7. MOTION TO RECONVENE THE BOARD MEETING**

*That the Board meeting be reconvened*

**8. ADJOURNMENT**

# SPECIAL BOARD/ COMMITTEE OF THE WHOLE MEETING MINUTES

The Board of Education of School District No. 39 (Vancouver) met online in Teams on Tuesday, March 2, 2021 at 7:00 pm. The meeting was live-streamed.

Trustees Present in Teams: Carmen Cho, Chairperson, Estrellita Gonzalez, Vice-Chairperson, Fraser Ballantyne, Lois Chan-Pedley, Janet Fraser, Oliver Hanson, Barb Parrott, Jennifer Reddy, Allan Wong

Senior Management Present in Teams: Suzanne Hoffman, Superintendent  
J. David Green, Secretary Treasurer  
David Nelson, Deputy Superintendent  
Carmen Batista, Associate Superintendent-Employee Services  
Pedro da Silva, Associate Superintendent-Learning and Information Technology  
Jody Langlois, Associate Superintendent-Learning Services

Also Present in Teams: Shehzad Somji, Assistant Secretary Treasurer  
Marlene Phillips, Executive Assistant (Recorder)

## 1. CALL MEETING TO ORDER

### 1.1 Indigenous Land Acknowledgement

The Chairperson called the meeting to order and acknowledged that the meeting is being held in the traditional unceded territory of the Musqueam, Squamish and Tsleil-Waututh Nations.

### 1.2 Opening Remarks

The Chairperson informed everyone 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. She reviewed meeting decorum for respectful behavior.

## 2. MOTION TO DISSOLVE THE BOARD MEETING INTO COMMITTEE OF THE WHOLE

Moved by E. Gonzalez, seconded by A. Wong, that the Board dissolve itself into Committee-of-the-Whole.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was:

APPROVED UNANIMOUSLY

## 3. DELEGATIONS RE BUDGET PRIORITIES FOR THE DEVELOPMENT OF THE 2021-2022 OPERATING BUDGET

The Chairperson reviewed the Procedure for Delegations to the Board. The following delegates presented their views regarding the development of the Vancouver Board of Education 2021-2022 Draft Operating Budget. Written briefs were provided and retained for the Board's records.

1. International Union of Operating Engineers (IUOE) – Harjit Khangura
2. Vancouver District Students’ Council (VDSC) – Divyan Karunakaran
3. Vancouver Elementary School Teachers’ Association (VESTA) – Joanne Sutherland
4. VESTA Adult Education - Donna Brack
5. Friends of the School Library (FOSL) – Rebecca Low
6. Trustee Reddy on behalf of a school

During her presentation, Trustee Reddy read part of a letter emailed to trustees from Michele Buckman, a member of xpeý Parents’ Advisory Council. A copy of the full letter is on file with the meeting agenda. It has also been included in budget correspondence received.

Trustees asked questions and delegations provided responses pertaining to their presentations. Staff also provided information to trustees on additional information that could be provided to them.

#### **4. PRESENTATION OF BUDGET DEVELOPMENT 2021/2022: ENGAGEMENT SUMMARY REPORT**

The Secretary Treasurer presented and reviewed the Budget Development 2021/2022 Engagement Summary Report, included in the agenda package.

The following motion was made at 8:12 pm.

Moved by F. Ballantyne, seconded by E. Gonzalez, to adjourn the meeting for 10 minutes, in order to receive questions through the on-line link posted on the website.

The Chairperson called the meeting back to order at 8:22 pm and took a roll call of trustees returning to the meeting, to ensure a quorum existed. All trustees returned to the meeting.

#### **5. PUBLIC QUESTION PERIOD**

Staff responded to questions from trustees and the public regarding:

- Survey questions and Appendix A in the Engagement Summary Report
- Budget process and next steps
- The Divisional Budget
- Staffing from the Attendance support program
- Class size moving forward
- Vancouver Learning Network (VLN) teachers

During discussion, and following up on a request from a trustee, the Chairperson requested staff update the Engagement Summary Report in Appendix A to include the names of trustees that attended the various stakeholder workshops. Following the meeting, the report was updated as requested and posted on the website.

#### **6. MOTION TO RISE AND REPORT FROM THE COMMITTEE OF THE WHOLE**

Moved by E. Gonzalez, seconded by J. Fraser, that the Committee-of-the-Whole rise and report.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was:

APPROVED UNANIMOUSLY

**7. MOTION TO RECONVENE THE BOARD MEETING**

Moved by E. Gonzalez, seconded by J. Fraser, that the Board meeting be reconvened.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was:

APPROVED UNANIMOUSLY

**8. MOTION TO ADJOURN THE MEETING**

Moved by A. Wong, seconded by L. Chan-Pedley, that the Board meeting be adjourned.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was:

APPROVED UNANIMOUSLY

The meeting adjourned at 8:40 pm.

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J. David Green, Secretary Treasurer

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Carmen Cho, Chairperson

## 2021-2022 OPERATING FUND BUDGET

### PRELIMINARY DRAFT DOCUMENT

*Embargoed until 7:00 pm*

*Monday, March 29, 2021*

*Senior Management Team  
March 29, 2021*



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# 2021-2022

## Preliminary Draft Operating Fund Budget

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## Vancouver School Board 2021-2022 Preliminary Draft Annual Budget Operating Fund

*Reference to Strategic Plan:*

*Goal 2: Build capacity in our community through strengthening collective leadership*

*Objective: Encourage and appreciate contributions made by our students, families, employee group and community partners*

*Goal 4: Provide effective leadership, governance, and stewardship.*

*Objective: Effectively utilize school district resources and facilities.  
Support effective communication, engagement, and community partnerships.*

### INTRODUCTION:

The development of the district's operating fund budget for 2021-2022 is intended to be a collaborative discussion among all stakeholders of the supports that are needed in our schools and centrally to support the schools. The approach being taken is explained in detail below and the in the Stakeholder Engagement Guide (at page 13 in this package). The preliminary draft operating fund budget for 2021-2022 is being presented as a balanced budget. Having said that, the summary budget in the package today will not be the final budget that will be incorporated in the overall budget bylaw the Board of Education will eventually pass.

### BACKGROUND:

The process for the development of the operating fund budget for 2021-2022 and the associated budget development timeline up to February 2021 was approved by the Board at the November 30, 2020 public board meeting. The timeline for March and April 2021 was approved at the December 14, 2020 meeting with the addition of a Committee of the Whole meeting on April 15, 2021 and moving the Finance Committee meeting from April 14, 2021 to April 21, 2021. One of the key components of the budget development process is consultation with District stakeholder groups. Finance Department staff held individual meetings with the stakeholder groups in January and their input is included in the Engagement Summary Report (at page 35 in this package). Another key component of the budget development process is public engagement. The public engagement survey was held February 8 – 19, 2021. Feedback from the individual stakeholder meetings and the public engagement was presented at the March 2, 2021 Committee of the Whole by the Secretary-Treasurer as the Engagement Summary Report.

The 2020-2021 Amended Budget was approved at the February 22, 2021 public meeting of the Board. Finance and Employee Services staff have worked since then to start building a forecasted expenditure budget for 2021-2022, using the amended budget as the base. The Ministry of Education announced the

operating grants for school districts on March 12, 2021. Using the enrolment projections submitted to the Ministry in February, staff have now developed a revenue forecast for 2021-2022, and together with the expenditure forecast have developed a preliminary balanced budget for presentation tonight. As stated above, this draft budget will be subject to changes before adoption by the Board.

The draft 2021-2022 preliminary operating fund budget takes a balanced budget approach, where all budget decisions are made in a balanced position. Meaning that to add something there should be a reallocation of existing resources or finding cost savings to reduce the need to appropriate prior year's surplus.

The funding announcement from the Ministry of Education on March 12, 2021 indicated the government is providing \$5.756 billion in operating funds to B.C. school districts, which is a \$0.260 billion increase from the prior year. Ministry funding is on a per student basis and the following table outlines the increases in the funding formula components for the 2021-2022 school year. More information on government funding for education can be found on the Ministry website or [here](#).

<b>Supplement</b>	<b>2021/22 Rate Increase</b>	<b>2021/22 Rates</b>
Basic Allocation (standard, continuing education and alternate schools)	\$325.00	\$7,885.00
Basic Allocation (Distributed Learning)	\$260.00	\$6,360.00
Students with Special Needs – Level 1	\$1,850.00	\$44,850.00
Students with Special Needs – Level 2	\$880.00	\$21,280.00
Students with Special Needs – Level 3	\$450.00	\$10,750.00
English / French Language Learners	\$65.00	\$1,585.00
Indigenous Education	\$65.00	\$1,565.00
Non-graduated Adult Education	\$207.00	\$5,030.00
Student Location Factor (elementary)	\$11.52	\$282.45
Student Location Factor (secondary)	\$15.36	\$376.60
Small Community Supplement	N/A	N/A
Low Enrolment Factor	N/A	N/A

A PowerPoint presentation will take the Committee members through the changes to revenue and expense from the 2020-2021 Amended Annual Budget to the 2021-2022 preliminary draft budget. The intent is to shift the focus on budget development from “budget cuts” to “budget considerations”. As we start with a balanced budget, the discussion will center around where to reduce if something is to be added. As we go forward in the process it is hoped there will be healthy discussion of what we value as a collective community for our students.

**PRELIMINARY DRAFT BUDGET:**

The attached preliminary draft operating fund budget for 2021-2022 has total budgeted revenue of \$523,011,334 and total budgeted expense of \$532,759,378 which produces a budgeted net expense, before fund transfers of \$9,748,044. The budgeted purchase of capital assets of \$5,172,069 funded from

operations results in a net expense after transfers of \$14,920,113, which will be offset with the use of prior year surplus and cost savings to produce a balanced draft budget. The preliminary draft budget, in the PSAB format is presented on pages 11-13.

As stated above this draft budget is not final and has been developed by returning many accounts in the amended budget for 2020-2021 back to pre-pandemic base budget levels. A key assumption in the budget is that students will return to in-class instruction in September and that the 2021-2022 school year will be reflective of pre-pandemic times. As such, some of the accounts that make up the draft budget will change as we go through the process of finalizing the budget. For example, the budgeted purchase of capital assets of \$5,172,069 is a base budget amount reflecting the spending of previous years. In addition, staffing levels in the schools will not be finalized until later in April. The draft budget does however consider an initial impact of a projected enrolment increase of 84 school-aged students, the first projected increase in several years.

The estimated surplus that will be available to offset the \$14.9 million projected deficit is \$10.6 million as shown in the following table. This estimate was completed in January 2021 during the 2020-2021 Amended Budget process and may change by June 30, 2021.

<b>Accumulated Surplus June 30, 2020:</b>	
Operations Spanning Future School Years	\$ 14,499,276
Anticipated Unusual Expenses	2,876,397
Nature of Constraints on Funds	3,863,185
Contingency Reserve	5,049,436
Unrestricted Operating Surplus	<u>3,841,394</u>
	30,129,688
<b>Less:</b>	
Appropriated Surplus June 2021 Annual Budget	(8,949,210)
Additional spending June 2021 Amended Budget	(5,598,157)
Technology purchases 2021-22	(1,104,610)
Print Shop equipment lease 2021-22	(58,444)
North Hamber enrolment pressure 2021-22	<u>(349,000)</u>
	<u>(16,059,421)</u>
Available Surplus	14,070,267
Projected Surplus 2020-21*	<u>1,686,276</u>
	15,756,543
Restricted portion of surplus	<u>(5,179,435)</u>
Projected unrestricted surplus available June 30, 2021	<u>\$ 10,577,108</u>

\* The projected surplus was at January 31, 2021 and may change

With the draft 2021-2022 operating fund budget deficit of \$14.9 million and only \$10.6 million of prior year's surplus available to be appropriated, there is a shortfall of \$4.3 million. District staff will continue

to review revenue and expense accounts in order to find savings. Some of the work that will be done is as follows:

- Reconcile student FTE numbers to determine staffing levels
- Review overage in non-enrolling staffing
- Review admin allocations
- Review costing in central departments
- Look at a premium holiday for benefits
- Consider overtime control
- Analyze services and supplies budgets
- Analyze cost structure in the International Student Program
- Analyze operating fund amounts supporting special purpose funds
  - Community LINK
  - Strong Start

There are some risks that are associated with the draft budget, some of which are within the District's control and some of which are out of the District's control. These risks are based on student choice or health and safety measures. Some of the identified risks are:

- Further enrolment decline in the International Student Program would result in a reduction in funding offset partially by a reduction in staffing and departmental costs.
- The average teacher salary cost may be higher than what is projected.
- Students opt for distance learning rather than in-class instruction will decrease the District's revenue due to how distance courses are funded.
- COVID-19 protocols need to continue – enhanced cleaning, PPE requirements etc. with no special funding.

Further risks may be identified as the budget is being finalized.

## NEXT STEPS AND TIMELINE

These budget documents presented to the March 29, 2021 Special Board Meeting/Committee of the Whole are in association with a PowerPoint presentation. The PowerPoint presentation will illustrate the major changes from the amended budget for 2020-2021 that have been incorporated in the preliminary draft budget for 2021-2022.

The Committee of the Whole meetings scheduled for April 6, 2021 and April 15, 2021 will provide stakeholder representatives and the general public an opportunity to have further input to the budget discussion.

All feedback will come to the April 21, 2021 Finance Committee meeting for final discussion. At that meeting the Special Purpose Fund and Capital Fund components of the overall district budget will be presented.

The overall budget will then be finalized in preparation for three readings and adoption of the budget bylaw at the April 26, 2021 public board meeting.

## 2021-2022 Draft Annual Operating Budget

### Schedule 2

	2022 Preliminary Draft Budget	2021 Amended Annual Budget	Increase (Decrease)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	489,719,334	482,286,608	7,432,726
Other	62,249	62,249	-
Federal Grants	2,457,164	2,414,888	42,276
Tuition	19,214,007	21,792,177	(2,578,170)
Other Revenue	5,729,513	4,610,408	1,119,105
Rentals and Leases	4,438,931	2,904,384	1,534,547
Investment Income	1,390,136	1,962,779	(572,643)
<b>Total Revenue</b>	<b>523,011,334</b>	<b>516,033,493</b>	<b>6,977,841</b>
<b>Expenses</b>			
Instruction	442,206,717	431,894,403	10,312,314
District Administration	23,268,200	23,213,124	55,076
Operations and Maintenance	63,694,028	64,224,141	(530,113)
Transportation and Housing	3,590,433	2,758,293	832,140
<b>Total Expense</b>	<b>532,759,378</b>	<b>522,089,961</b>	<b>10,669,417</b>
<b>Net Revenue (Expense)</b>	<b>(9,748,044)</b>	<b>(6,056,468)</b>	<b>(3,691,576)</b>
<b>Required Prior Year Surplus Appropriation</b>	<b>14,920,113</b>	<b>12,861,091</b>	<b>2,059,022</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(2,007,924)	(3,674,295)	1,666,371
Other	(3,164,145)	(3,130,328)	(33,817)
<b>Total Net Transfers</b>	<b>(5,172,069)</b>	<b>(6,804,623)</b>	<b>1,632,554</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **2021-2022 Draft Annual Operating Budget**

### Schedule 2A

	<b>2022 Preliminary Draft Budget</b>	<b>2021 Amended Annual Budget</b>	<b>Increase (Decrease)</b>
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	480,984,420	458,901,610	22,082,810
Other Ministry of Education Grants	8,734,914	23,384,998	(14,650,084)
<b>Total Provincial Grants - Ministry of Education</b>	<b>489,719,334</b>	<b>482,286,608</b>	<b>7,432,726</b>
<b>Provincial Grants - Other</b>	<b>62,249</b>	<b>62,249</b>	<b>-</b>
<b>Federal Grants</b>	<b>2,457,164</b>	<b>2,414,888</b>	<b>42,276</b>
<b>Tuition</b>			
Summer School Fees	639,375	616,640	22,735
Continuing Education	1,005,632	578,513	427,119
International and Out of Province Students	17,569,000	20,597,024	(3,028,024)
<b>Total Tuition</b>	<b>19,214,007</b>	<b>21,792,177</b>	<b>(2,578,170)</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	1,150,000	1,150,000	-
Instructional Cafeteria	1,080,000		1,080,000
Miscellaneous Fees and Revenue	3,499,513	3,345,908	153,605
Other Grants	-	114,500	(114,500)
<b>Total Other Revenue</b>	<b>5,729,513</b>	<b>4,610,408</b>	<b>1,119,105</b>
<b>Rentals and Leases</b>	<b>4,438,931</b>	<b>2,904,384</b>	<b>1,534,547</b>
<b>Investment Income</b>	<b>1,390,136</b>	<b>1,962,779</b>	<b>(572,643)</b>
<b>Total Operating Revenue</b>	<b>523,011,334</b>	<b>516,033,493</b>	<b>6,977,841</b>



## 2021-2022 Draft Annual Operating Budget

### Schedule 2B

	2022 Preliminary Draft Budget	2021 Amended Annual Budget	Increase (Decrease)
<b>Salaries</b>			
Teacher Salaries	239,022,522	235,492,006	3,530,516
Principal and Vice Principal Salaries	26,338,459	26,371,372	(32,913)
Educational Assistant Salaries	43,850,762	41,679,878	2,170,884
Support Salaries	56,815,299	55,103,464	1,711,835
Other Professional Salaries	11,429,384	11,690,334	(260,950)
Substitute Salaries	10,865,224	11,508,032	(642,808)
<b>Total Salaries</b>	<b>388,321,650</b>	<b>381,845,086</b>	<b>6,476,564</b>
<b>Employee Benefits</b>	<b>102,721,313</b>	<b>99,309,236</b>	<b>3,412,077</b>
<b>Total Salaries and Benefits</b>	<b>491,042,963</b>	<b>481,154,322</b>	<b>9,888,641</b>
<b>Services and Supplies</b>			
Services	13,655,091	14,278,821	(623,730)
Student Transportation	3,574,546	2,677,626	896,920
Professional Development and Travel	1,567,958	1,057,751	510,207
Rentals and Leases	645,270	852,231	(206,961)
Dues and Fees	994,802	1,011,634	(16,832)
Insurance	1,021,552	1,073,037	(51,485)
Supplies	11,973,556	11,896,998	76,558
Utilities	8,283,640	8,146,372	137,268
<b>Total Services and Supplies</b>	<b>41,716,415</b>	<b>40,994,470</b>	<b>721,945</b>
<b>Total Operating Expense</b>	<b>532,759,378</b>	<b>522,148,792</b>	<b>10,610,586</b>

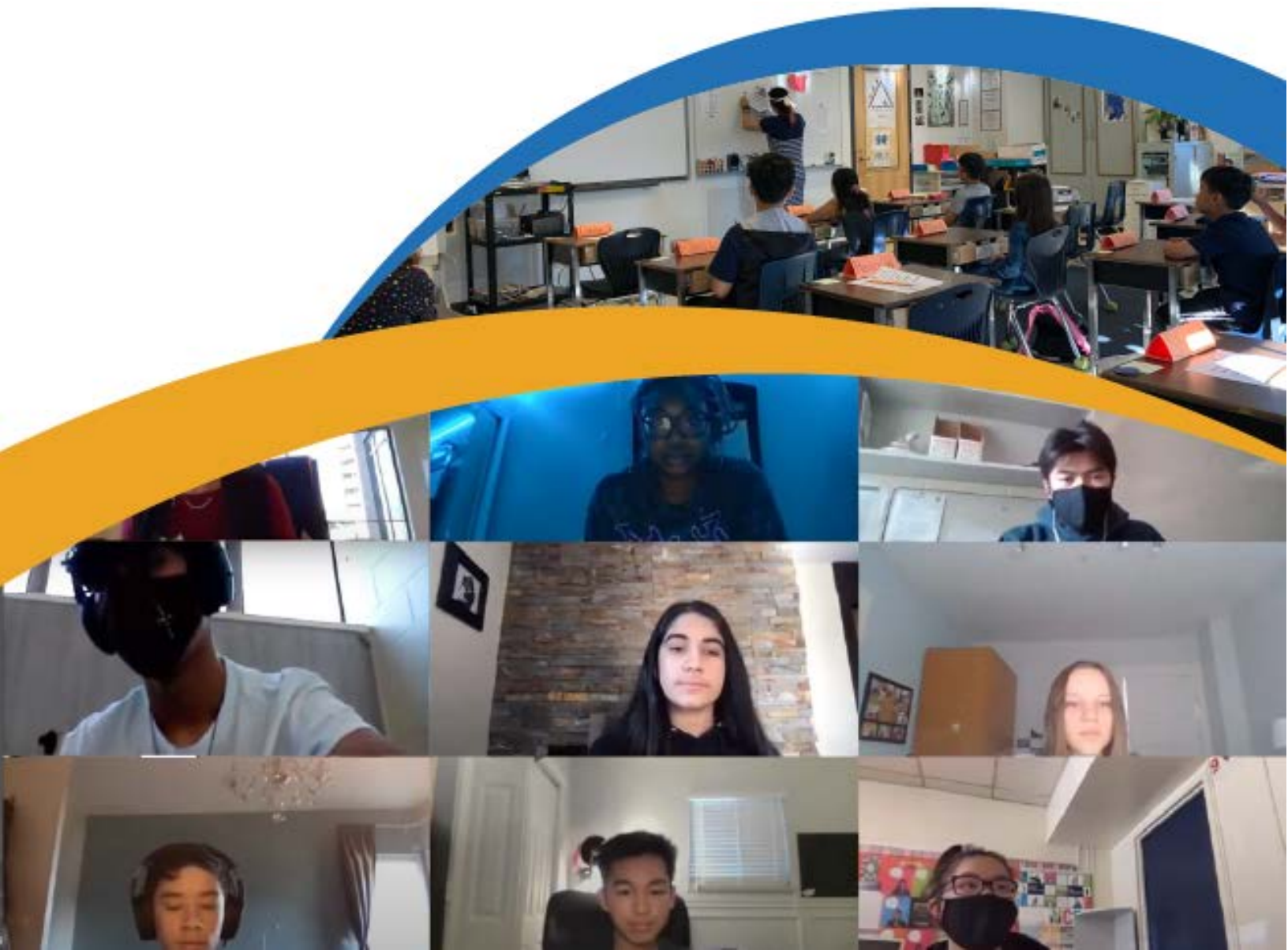
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# BUDGET DEVELOPMENT PROCESS 2021-2022

*Stakeholder Engagement Guide*

*January 2021*



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## Budget Development Process 2021-2022

The budget development process used by the Vancouver School Board lays the foundation for looking at resource allocation from a District perspective, providing equity for schools and creating a cost consciousness, all of which will serve to enhance learning opportunities for Vancouver students. The process is transparent and provides accountability; in that way it contains beliefs, values and guiding principles which address the educational focus of the District and includes extensive engagement with all stakeholders.

This comprehensive strategy to develop the budget for 2021-2022 is based on the following budget priorities:

- Maintaining a focus on student achievement, recognizing the personalized learning needs of students;
- Reflect on responsible stewardship in implementing the objectives of the District's educational, financial and facilities-related plans;
- Respect 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 all schools and for all 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 2021-2022 the overall goal is to provide, to the extent possible, the same level of programs and services as provided in 2020-2021. However, the impact of declining enrolment and the financial impacts on revenues and expenses due to the pandemic have to be recognized. The 2019-2020 budget was significantly impacted by COVID-19, resulting in the need to appropriate \$8.9 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 publics.

## VSB Strategic Plan 2021

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 Board, the goals and objectives are detailed in the [VSB Strategic Plan 2021](#). 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



## Strategic Goals and Objectives

The goals, objectives, priorities and actions of the Strategic Plan follow below:

### GOAL 1

#### *Engage our learners through innovative teaching and learning practices.*

- a. Provide increased opportunities to connect students to their learning.
- b. Enhance support for students with specific needs.
- c. Support the implementation of the curriculum.
- d. Enhance assessment and reporting strategies to support teaching and learning.
- e. Ensure Indigenous students achieve increased academic success in Vancouver schools and that they participate fully and successfully from kindergarten through the completion of Grade 12.

### GOAL 2

#### *Build capacity in our community through strengthening collective leadership.*

- a. Support professional networking opportunities and collaborative practices for our staff.
- b. Support professional development opportunities for staff in the implementation of the curriculum.
- c. Enhance and support opportunities for student voice.
- d. Enhance and support opportunities for parental engagement.
- e. Encourage and appreciate the contributions made by our students, families, employee groups and community partners.

### GOAL 3

#### *Create a culture of care and shared social responsibility.*

- a. Encourage and enhance practices that support cultural, emotional, physical and mental well-being.
- b. Support effective, thoughtful transitions for all students at each stage of their development.
- c. Increase Indigenous students' sense of pride, self-esteem, belonging, place, acceptance and caring in their schools.
- d. Increase knowledge, awareness, appreciation of, and respect for Indigenous histories, traditions, cultures and contributions by all students through eliminating institutional, cultural and individual racism within the Vancouver school district learning communities.
- e. Respect and celebrate all forms of diversity.
- f. Support collaborative relationships with community partners that enhance student learning and well-being.

### GOAL 4

#### *Provide effective leadership, governance and stewardship.*

- a. Develop and implement a long term financial planning model.
- b. Implement the recommendations of the Long Range Facility Plan.
- c. Effectively utilize school district resources and facilities.
- d. Support effective communication, engagement and community partnerships.
- e. Advocate for public education.
- f. Implement the recommendations of the Sustainability Action Plan.

## Key Goals and Objectives

The following two goal areas and specific objectives of the Strategic Plan speak directly to the budget development process.

### **Goal 2: Build capacity in our community through strengthening collective leadership.**

Encourage and appreciate the contributions made by our students, families, employee groups and community partners.

### **Goal 4: Provide effective leadership, governance and stewardship**

Effectively utilize District resources and facilities.

Goal 4 of the Strategic Plan outlines the District's responsibilities regarding stewardship of public funds and informs the budget process in terms of how resources are allocated.

## *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:

- CUPE Local 15  
CUPE Local 407
- District Parent Advisory Council
- The International Union of Operating Engineers Local 963
- Professional and Administrative Staff Association
- Trades (various unions)
- Vancouver Association of Secondary School Administrators
- Vancouver District Student Council
- Vancouver Elementary School Teachers' Association
- Vancouver Elementary Principals and Vice Principals Association
- Vancouver Secondary Teachers' Association

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 early January. 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.



## 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 VSB 2021 Strategic 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 providing transparent accountability.

The model will ensure that budget input and resource allocations are connected to and align with the *VSB Strategic Plan 2021* vision, goals and objectives.



## Financial Governance and Accountability

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

- Budget monitoring and reporting;
- 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 (VSB 2021 Strategic Plan); and,
- Development of a balanced budget with policy provisions (accumulated surplus) to address unforeseen and emergent issues.



## Budget Development Process

The 2021-2022 budget development process is guided by:

- Legislation which stipulates that the District must produce a balanced budget;
- Board Policy 2: Role of the Board;
- The following logistical processes:
  - The development and approval of the 2020-2021 amended annual budget;
  - The development of enrolment projections for the 2021-2022 school year;
  - The Ministry of Education funding announcement;
  - The creation of a status quo budget and the consideration of resource allocation decisions to ensure the budget is balanced;
  - A commitment to stakeholder engagement.

To accomplish this, there must be an understanding of the connection between the guiding principles in the VSB Strategic Plan 2021 and the allocation of resources in the budget. Overall, the process of budget development should be one of excellence, driven by the District's vision to *"inspire student success by providing an innovative, caring and responsive learning environment."*

In terms of process, while productive engagement helps to inform budget development, responsibility for the budget and decision-making regarding it remains with the Board, as outlined in [Policy 2](#) of the Board Policy Handbook.

### *Budget Assumptions*

The Board of Education is committed to being responsible stewards of its resources and making budget decisions which are responsive to the overall District and which support the health and equity of our schools. To emphasize this commitment, the following assumptions will be employed by the District in the development of its annual operating budget

1. The budget shall be developed in accordance with all legal and legislative requirements
2. The wages and salaries paid to teachers and support staff will be the negotiated amount in the respective collective agreements. The Teacher Step Increase is projected to be 1.2 percent.
3. The salaries paid to principals and vice-principals as well as exempt staff will be those currently in place and any lifts permitted by the Public Sector Employers' Council (PSEC). At this time there has not been an increase approved by the Public Sector Employers Council Secretariat for 2021.
4. Services and supplies will be updated based on existing contract terms or a general inflation factor of 1.0 percent.
5. Utilities are projected to increase 3.6 percent.
6. Staffing levels are adjusted to reflect changes in enrolment.
7. Wage and non-wage sensitive employee benefit rates are adjusted as per Canada Revenue Agency (CRA) or Morneau Shepell projections.
8. A reduction of 50 basis points in investment income is projected.

## *COVID-19 Pandemic*

The 2020-2021 school year transitioned from full-time in person teaching to a combination of in-person and remote learning for students. A number of International students who had registered in the District opted to remain in their home country or were impacted by the travel restrictions. The Provincial and Federal governments announced pandemic grants for school districts in September 2020. The District received \$3.6 million from the Provincial Safe Return to School Grant (SR2SG) and \$19.4 million from the Federal Safe Return to Class Fund (SR2CF) to be used for increased health and safety measures as students returned to classrooms. With the announcement of a vaccine and a vaccination plan for Canada, there is still uncertainty as to the impact the pandemic will have on the 2021-2022 budget. There may continue to be additional cost pressures or loss of revenue similar to that experienced in the 2020-2021 fiscal year and it is unknown if additional Provincial and Federal funding will be provided.

## *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 2020-2021 budget, the District used \$8.9 million of prior year surplus to balance a status quo budget. It is anticipated that the 2021-2022 status quo will also be in a deficit position, however to what extent is still to be determined. There are some known cost pressures that the District will encounter in the development of the 2021-2022 budget. They are:

- Anti-racism training for staff - \$700,000
- Increase WorkSafe BC premiums - \$700,000

## *Budget Priorities*

The allocation of resources in the budget is determined by developing and analyzing competing priorities. When looking at competing priorities there will need to be an understanding that the allocation of resources to schools, in schools and in central departments will:

- focus on student achievement, recognizing the personalized learning needs of our students;
- reflect responsible stewardship in implementing the objectives of the District's educational, financial and facilities-related plans;
- respect 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 all schools and for all students in our schools;
- address the specific needs of our vulnerable students;
- include continual engagement with the District's educational leaders and stakeholders;
- be transparent and easily understood, in terms of methodology

## *Needs Budget*

A Needs Budget Working Group (NBWG) was formed in November 2018 after the Board of Education unanimously passed a motion at the May 28, 2018 public meeting to prepare a Needs Budget.

The [Report presented at the June 2019 meeting](#) provided a summary of the discussion at the NBWG meetings and the list of needs identified. A commitment was made that the work of the NBWG will be used to inform the development of the District's 2021-2022 budget and the development of a three-year financial plan. The development of a three-year financial plan will occur once the new funding formula is in place.

Members of the NBWG comprised of representatives from all District stakeholder groups, and they worked with a focus on equity and advocacy. When asked to provide thoughts on what to include in the Needs Budget, some stakeholders provided specific positions or past reductions for consideration whereas other stakeholders provided general items for consideration. There was also input on areas where stakeholders want the Board to advocate on the District's behalf. All these considerations will be further discussed with stakeholders when District staff meet with them.

## Budget Timeline



**September 30:**  
Student enrolment actual count.



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



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



**February 8 - 19:**  
Budget Survey open  
for input on budget  
priorities and  
proposals



**February 22:**  
Board adopts an  
Amended Annual  
Budget for the current  
school year.



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



**March 12:**  
Ministry releases  
preliminary  
Operating Grant  
Revenue estimates for  
upcoming school year.



**March 29:**  
Draft Preliminary Budget and  
documented assumptions  
presented to the Board and  
public for comment.



**April 26:**  
Budget 2021-2022 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
		
<p>Instruction Programs Utilities Administration &amp; Operations</p>	<p>Seismic Upgrades Construction of Buildings Fields Infrastructure</p>	<p>Funds provided for a specific purpose.</p>

The main focus of the budget development process primarily considers the operating budget, which is the largest portion of the District's overall budget.

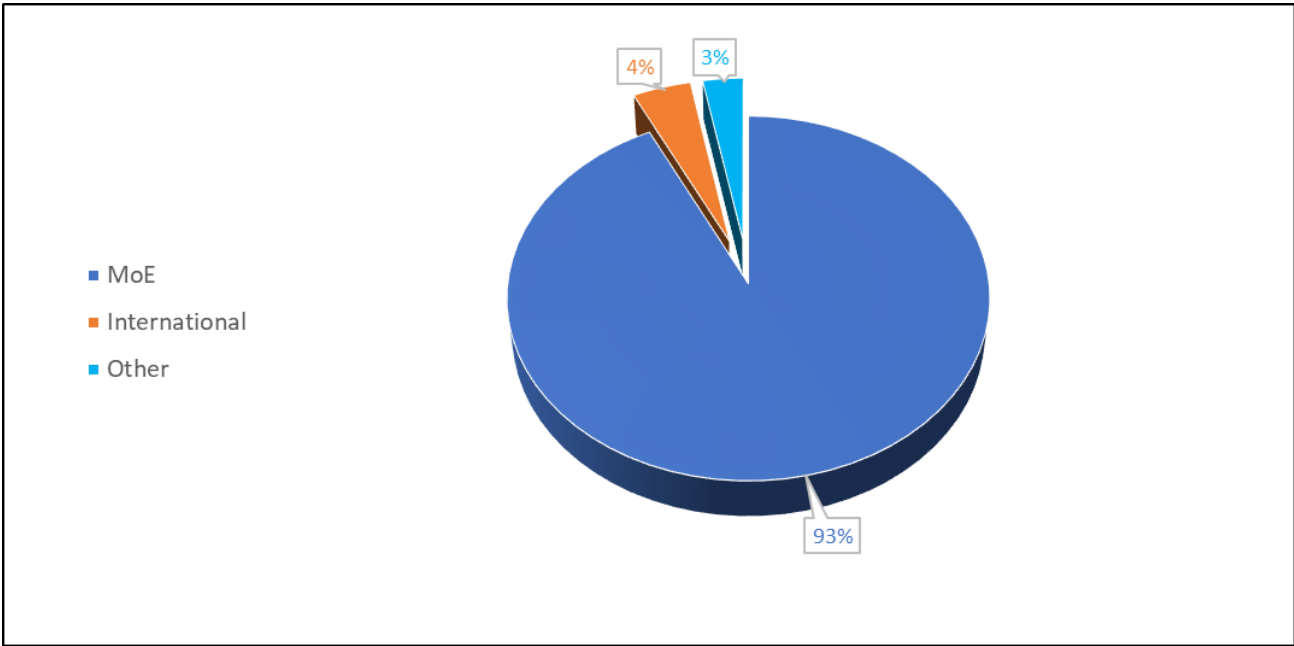
Funds within the capital budget are used for infrastructure upgrades and may not be used for operational budget items.

Special purpose funds are funds received by the District and are designated for specific use. The District receives funds from the Ministry of Education, the Federal government and from other sources designated for particular programs or functions, such as the Annual Facilities Grant, Provincial Resource Programs and CommunityLINK. These funds, similar to capital funds, cannot be used to fund operating budget items.

# Composition of a School District's Operating Budget

The District's operating budget for 2020-2021 is 519.2 million, with 93 per cent of the funding provided by the Ministry of Education.

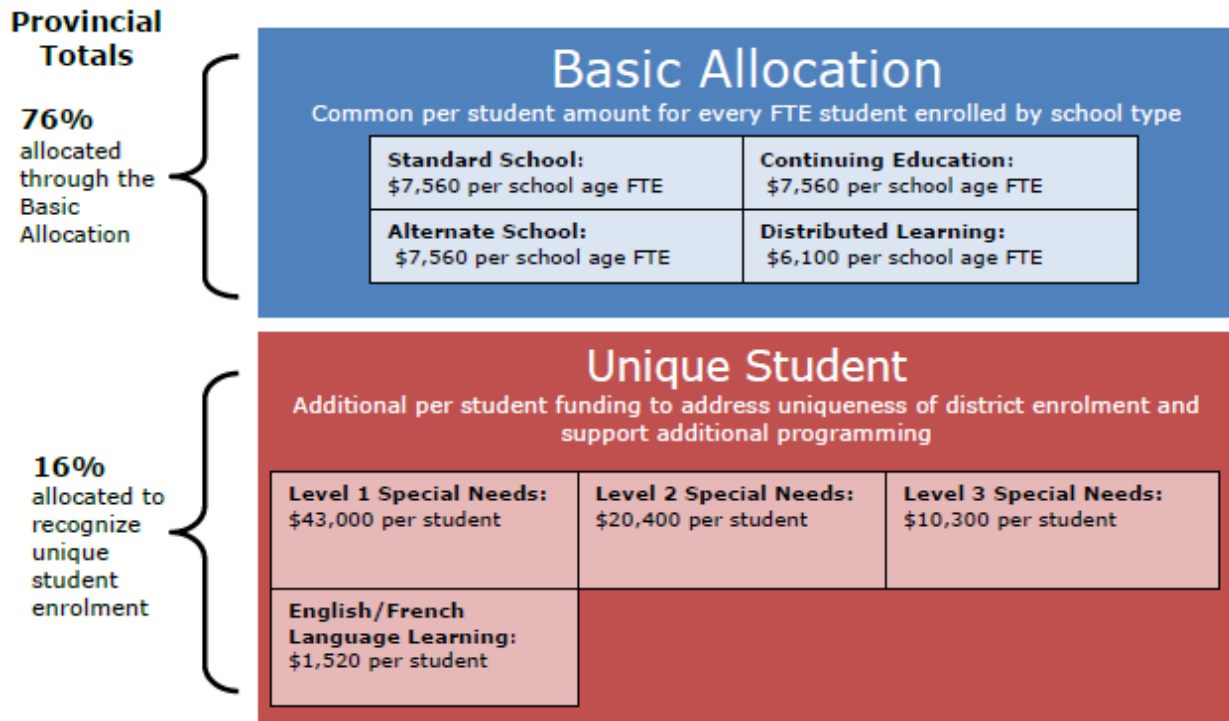
## VSB Sources of Revenue Budget 2020-2021





*Funding*

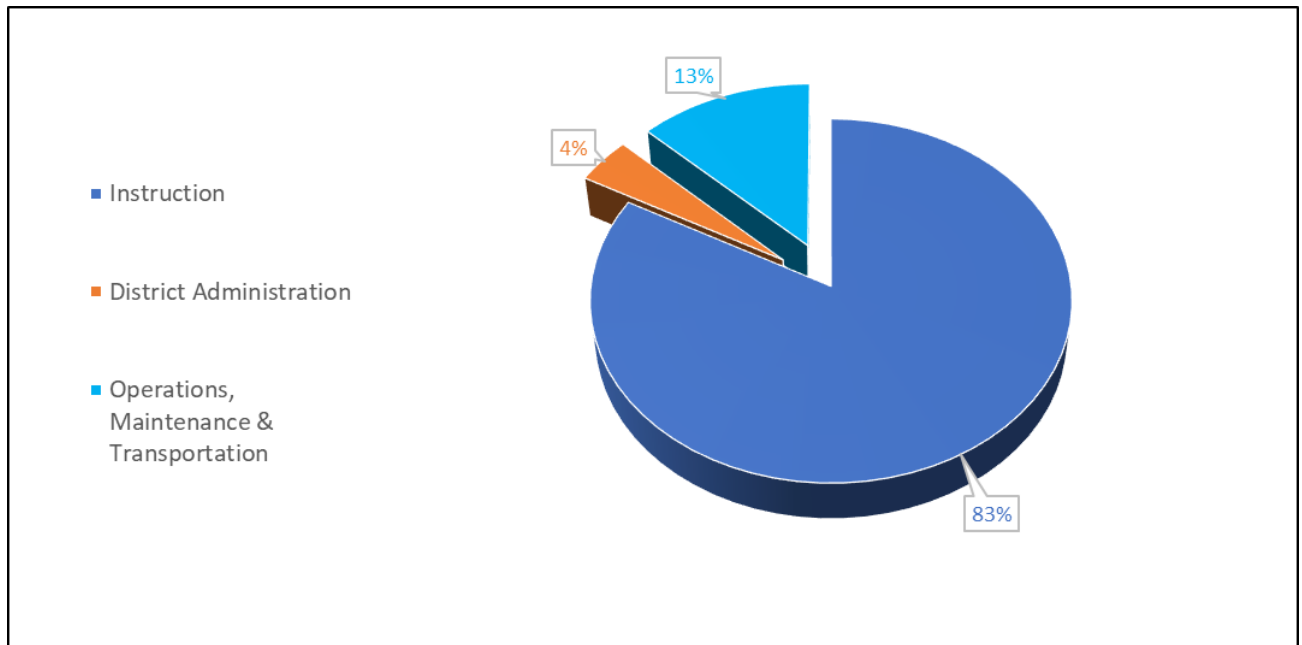
The basic student operating grant allocation for 2020-2021 is \$7,560 per FTE student. VSB, like other school Districts, also receives additional funding for unique student and school factors. The Ministry’s current grant allocation formula is as follows:



*Annual Operating Expenditures 2020-2021*

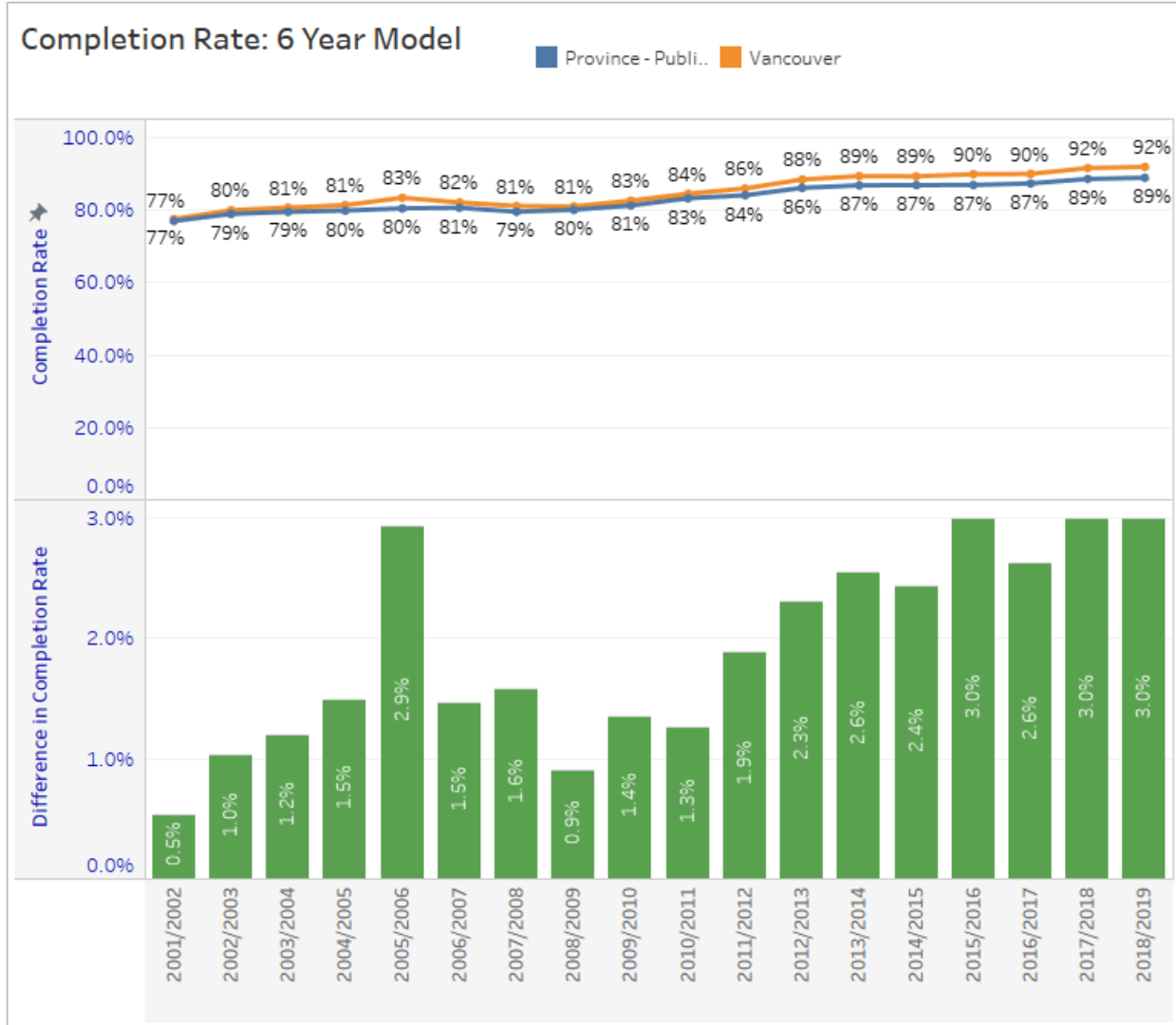
The Board's vision to "inspire student success by providing an innovative, caring and responsive learning environment" is reflected in the proportion of the annual budget dedicated to instruction.

**Vancouver School District Operating Expenses Budget 2020-2021**



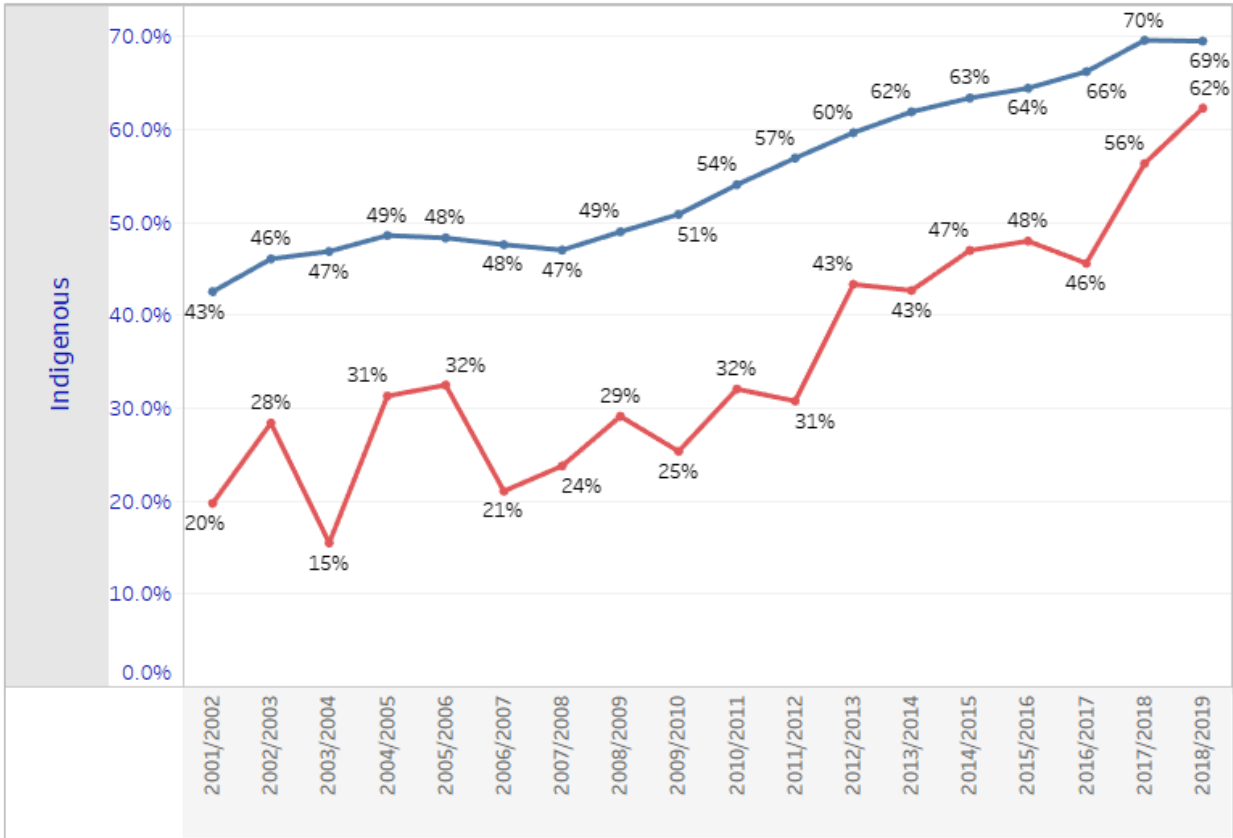
## Student Success

The District has had a history of overall student success. The *2018-19 Achievement Levels* released by the Ministry of Education show that the District's student achievement results exceed provincial averages.



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:

2018/2019		
6 Year Completion Rate		
	Province - Public Schools	Vancouver
Indigenous	69.5%	62.3%



# 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](http://www.vsb.bc.ca) to:

- Learn about government funding and allocation;
- Learn about the budget process;
- Learn about the [VSB Strategic Plan 2021](#);
- 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. [Policy 2 of the Board Policy Manual](#) outlines the role of the Board, including:

### 1. Accountability to the Provincial Government

The Board shall:

- 1.1. Act in accordance with all statutory requirements of provincial legislation to implement educational standards and policies.
- 1.2. Perform Board functions required by governing legislation and existing Board policy.

### 9. Fiscal Accountability

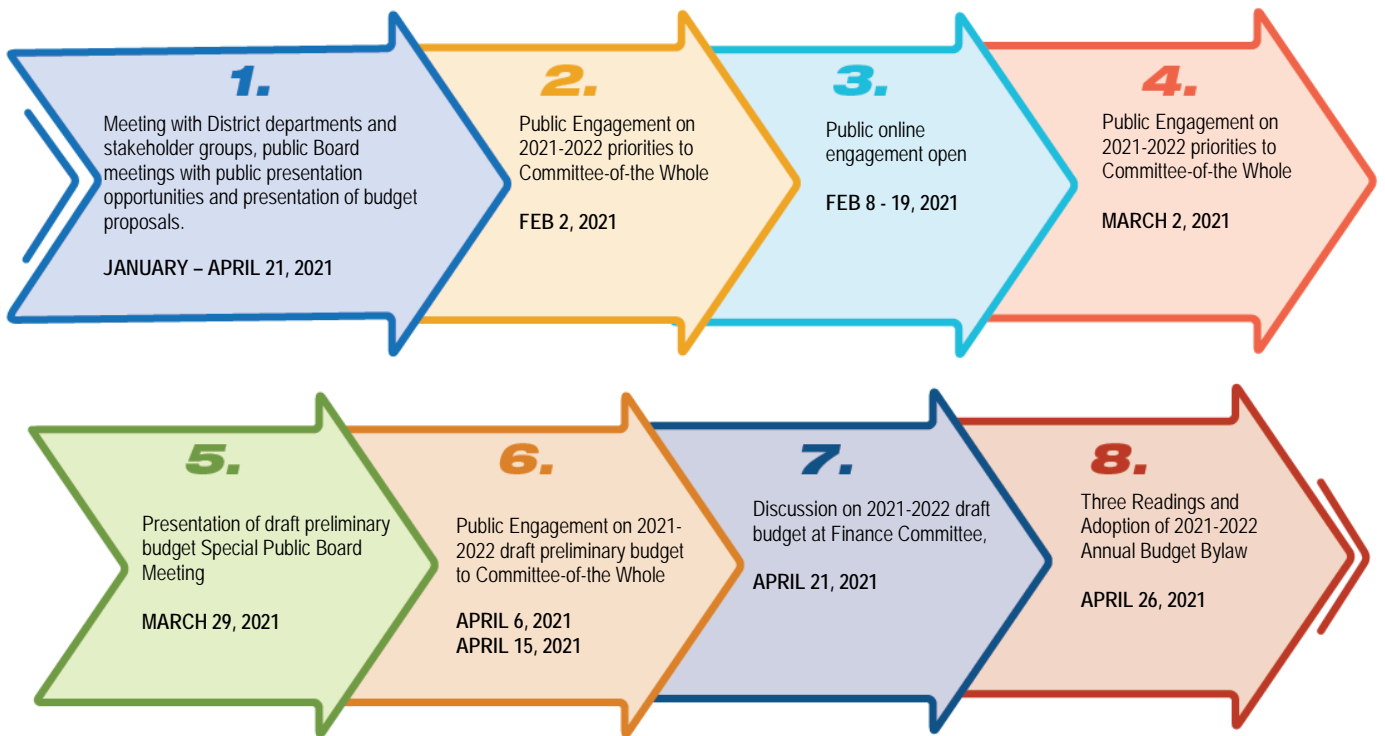
The Board shall:

- 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.
- 9.4. Annually approve the District's Five-Year Capital Plan.
- 9.5. Annually approve or reappoint the auditor and approve the terms of engagement.
- 9.6. Review annually the audit report and management letter and approve those recommendations to be implemented.
- 9.7. Make decisions regarding ratification of any memoranda of agreement in local bargaining matters.
- 9.8. Approve the acquisition and disposition of District land and buildings.

- 9.9. Approve the annual spending plan for the annual facilities grant.
- 9.10. Approve the amended annual budget.
- 9.11. Monitor the fiscal management of the District through receipt of quarterly variance analyses and year-end projections.
- 9.12. Approve borrowing for capital expenditures within provincial restrictions.
- 9.13. Approve transfer of funds to/from restricted and non-restricted surplus funds.

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



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.



# BUDGET DEVELOPMENT 2021/2022: Engagement Summary Report

Prepared February 2021



## OVERVIEW

The budget development process lays the foundation for looking at resource allocation from a district-wide perspective. The District works to provide equity for schools and create a cost consciousness, which will enhance Vancouver students' learning opportunities. The process is transparent and provides accountability. In that way, it contains beliefs, values and guiding principles that address the District's educational focus and includes extensive engagement.

This strategy to develop the budget for 2021-2022 reflects the following budget priorities:

1	Maintaining a focus on student achievement, recognizing the personalized learning needs of students
2	Reflecting on responsible stewardship in implementing the objectives of the District's educational, financial and facilities-related plans
3	Respecting the District's decision-making culture, encouraging creativity and innovation in meeting the learning needs of specific communities
4	Being sustainable over the longer-term while providing the flexibility to address changing short-term needs
5	Focusing on equity for all schools and all students of the District
6	Reflecting the specific needs of vulnerable students
7	Including input from the District's educational leaders, stakeholder groups and the broader community

## UPDATES REGARDING COVID-19

In developing the budget for 2021-2022, the overall goal is to provide the same level of programs and services as provided in 2020-2021. However, the impact of declining enrolment and the financial effects of the pandemic have to be recognized. The 2019-2020 budget was impacted by COVID-19, resulting in the need to appropriate \$8.9 million of prior years' surplus to balance it. District staff will create a preliminary draft budget for the upcoming year using the current amended budget as a base. This adjusted budget will reflect enrolment changes, the removal of costs no longer required and new cost pressures - including those based on assumptions related to pandemic impacts.

## TIMELINE

Timing	Action	Notes
Nov. 23, 2020	Finance Committee	Budget process and timeline announced
Nov. 30, 2020	Board Public Meeting	Approve budget process and timeline (partially approved)
Jan. 11, 2021	CUPE 15 Stakeholder Workshop	
Jan. 11, 2021	VEPVPA and VASSA Stakeholder Workshop	
Jan. 11, 2021	IUOE Stakeholder Workshop	
Jan. 11, 2021	Building Trades Stakeholder Workshop	
Jan. 13, 2021	PASA Stakeholder Workshop	
Jan. 13, 2021	CUPE 407 Stakeholder Workshop	
Jan. 13, 2021	VESTA Stakeholder Workshop	
Jan. 13, 2021	VSTA Stakeholder Workshop	
Jan. 14, 2021	VDSC Stakeholder Workshop	
Jan. 15, 2021	DPAC Stakeholder Workshop	
Jan. 15, 2021	Release Budget Process Document	Describe the process and survey assumptions and priorities
Jan. 20, 2021	Finance Committee	Budget Process document
Feb. 2, 2021	Committee of the Whole	Delegations, stakeholder and public input on priorities and stakeholder workshops feedback

Feb. 8, 2021	Budget Engagement Open	Engagement opens for input - budget priorities, budget proposals
Feb. 17, 2021	Finance Committee	Amended budget, review Committee of the Whole input
Feb. 19, 2021	Budget Survey Closes	
Feb. 22, 2021	Board Public Meeting	Amended budget approval
Mar. 2, 2021	Committee of the Whole	Delegations, stakeholder and public input on priorities, budget survey results
Mar. 12, 2021		Ministry of Education funding announcement
Mar. 15-26, 2021	Spring Break	Develop Budget 2021-2022 draft
Mar. 29, 2021	Special Board Public Meeting	Present Status Quo Budget 2021-2022 draft
Apr. 6, 2021	Committee of the Whole	Delegations, stakeholder and public input on the draft budget
Apr. 15, 2021	Committee of the Whole	Delegations, stakeholder and public input on the draft budget
Apr. 21, 2021	Finance Committee Meeting	
Apr. 16-22, 2021	Staff	Prepare recommendations based on delegation and stakeholder feedback for trustees to consider at the Apr. 26, 2021 Board meeting
Apr. 26, 2021	Board Public Meeting	Three readings and adoption of Budget 2021-2022

## ENGAGEMENT SPECTRUM

The District is committed to open, clear and transparent engagement. The District has summarized input from stakeholders and members of the public in this report.

[The District's Administrative Procedure 106 District Public Engagement](#) guides all engagement activities. Best practices acknowledge that the engagement spectrum can and should be fluid to reflect meaningful engagement opportunities. As such, engagement for the 2021-2022 budget development rested within both the consult and inform levels of the International Association of Public Participation (IAP2) spectrum. Early and deliberate meetings with formal stakeholder groups and several Committee-of-the-Whole meetings (during which delegation presentations by members of the public can share input) are vital in ensuring early and frequent input.

Following the pandemic's onset, engagement moved to the inform category with timely and frequent communication on multiple owned channels. Our team used website updates, social media updates, news stories, and live-streamed committee and Committee-of-the-Whole meetings with status updates and formal report backs to communicate about the engagement program.

## SUMMARY OF STAKEHOLDER INPUT

### Staffing and Staff Development

Stakeholders made requests for funding to provide additional staff, along with training and professional development. Examples include:

- School and student support assistants
- Administrative and clerical support
- Increased funding for mental health support due to the Pandemic
- Retention, recruitment and succession planning support
- Technical support

### Supplies, Equipment and Technology

Formal stakeholder groups and members of the public also asked for increased access to supplies, equipment and technology. Examples include:

- Enhanced access to technology (both hardware and training) to continue to accommodate for at-home learning
- Improved technology for schools
- Cafeteria equipment replacements
- Continued distribution of personal protection equipment

### Supporting Student Needs with Equity in Mind

Equitably supporting students was a central theme throughout this year's budget engagement. Stakeholders and the public reiterated the need to support VSB's most vulnerable students, noting that the pandemic has increased inequity among students, families and schools. Examples include:

- Enhancing support for vulnerable learners
- Enhancing support for remote learners
- Maintaining all Adult Education Programs
- Amplifying the Indigenous Education Program

## Other Considerations

Stakeholders and the public voiced an eagerness to have an increased role in the budget development process. They asked for greater transparency and accessibility of information and more opportunities to provide feedback. Similarly, participants are looking to see how public and stakeholder engagement informs budget development and to view a full divisional budget.

*\*The full stakeholder input documentation can be found in the report's appendices.*

# SUMMARY OF PUBLIC ENGAGEMENT

## SECTION 1 - Funding Options

We asked participants: if the 2021-2022 draft budget has funding available for use, please indicate your level of support for prioritizing each of the following. For this portion of the online engagement, the District invited people to provide additional comments about each section. We have provided a summary of these open-ended comments within the table below.

	Totally Oppose	Slightly Oppose	Neutral	Slightly Support	Totally Support	Total Participants
<b>School supplies</b>	Participants distinguished "must-haves" (e.g., textbooks) supplies versus "nice-to-haves" (e.g., art supplies). Others called for changes that could produce some cost savings (e.g., stop charging for and distributing paper agendas, or create a borrowing library for supplies).					
	11.34%	13.31%	35.11%	22.68%	17.55%	1014
<b>Replacing aging equipment and furniture</b>	Many participants supported replacing equipment and furniture only when it is no longer functional or safe, but noted that other areas should be prioritized this year if additional budget constraints from COVID-19 exist. Some participants wondered if this category included IT upgrades and computers, indicating this was necessary for some schools with less equitable access to modern equipment.					
	1.48%	7.86%	24.03%	34.01%	32.62%	1082
<b>Teacher staffing</b>	On this topic, many comments fall across a dividing line: those who echo teachers' calls for higher, more competitive compensation (nationally), along with greater protections, supports and IT training for teaching in pandemic conditions; compared to those who say teachers are currently fairly compensated, are no more at-risk in their workplace conditions than other workers, and who expect teachers to have a firmer grasp of modern remote learning tools.					
	Participants expressed concern over hours of instruction time during the adapted COVID-19 schedules and supported additional funding to address these gaps. There was also support for increasing funds for specialized courses and programs, French immersion, special education and substitute teachers.					
	1.4%	2.51%	10.06%	21.79%	64.25%	1074
<b>School and student support assistants</b>	On this matter, participants indicated that counsellors and support staff are critical for neuro-diverse and vulnerable students. Participants supported additional resources for counsellors and support staff, whom they described as overburdened, or in need of better training and compensation.					

	1.68%	3.26%	15.83%	26.26%	52.98%	1074
<b>Teaching mentors</b>	Several participants indicated mentorship could be achieved voluntarily through a collaborative teaching culture. Others suggested investing in mentorship could be most beneficial for specialized topics, such as supporting neurodiverse learners. Overall, there was little awareness of the role of teaching mentors in the district.					
	5.73%	10.15%	36.84%	26.22%	21.05%	1064
<b>Maintenance of school buildings</b>	Similar to the topic of replacing equipment and furniture, participants differentiate between necessary maintenance to address function and safety versus "nice to have" aesthetic improvements (e.g., fresh paint). Participants expressed that adequate maintenance of buildings was a necessary "non-starter." Participants expressed frustration over facilities' cleanliness in some schools and concern that many schools still have not undergone necessary seismic upgrades.					
	1.5%	3.85%	20.26%	34.90%	39.49%	1066
<b>Investing in green technology and upgrades</b>	There was a strong consensus among the comments on this question. Most participants agreed that while green technology and upgrades are worthwhile, this particular year may not be the appropriate time to invest in this area.					
	7.10%	10.09%	27.2%	29.16%	26.45%	1070

## SECTION 2 - Funding Sources

VSB is required by law to pass a balanced budget. Participants were asked: If the 2021-2022 draft budget is in a deficit position, please indicate your level of support for considering a reduction in each of these program areas. (Refer to Statement 2 and Schedule 2C of the Jun. 30, 2020, Financial Statements.)



	Totally Oppose	Slightly Oppose	Neutral	Slightly Support	Totally Support	Total Participants
Instruction – Salaries and Benefits or Services and Supplies	39.88%	15.78%	17.23%	13.17%	13.94%	1033
Administration – Salaries and Benefits or Services and Supplies	7.45%	13.46%	29.82%	25.36%	23.91%	1033
Operations and Maintenance – Salaries and Benefits or Services and Supplies	14.57%	23.66%	33.14%	19.84%	8.80%	1023
Transportation – Salaries and Benefits or Services and Supplies	6.6%	13.93%	34.39%	27.17%	17.89%	1012

### SECTION 3 – Generating Revenue

Participants were asked to speak to support for various mechanisms for generating revenue. Participants were asked: What areas do you think the District should focus on to generate additional revenue?

	Totally Oppose	Slightly Oppose	Neutral	Slightly Support	Totally Support	Total Participants
Grants and donations	3.46%	5.13%	19.84%	31.98%	39.59%	1013
Rental and Lease rates	2.08%	4.55%	25.78%	33.99%	33.6%	1012
School supplies	11.34%	13.31%	35.11%	22.68%	17.55%	1014
Tuition Fees	25.15%	16.60%	27.34%	17.59%	13.32%	1006
Cafeterias	7.33%	13.35%	33.33%	28.21%	17.77%	996

### SECTION 4 – Equity in Education and Prioritization of Spending

The District is committed to providing continuing opportunities to develop equity in education and create an environment free from racism. Discussion of equity in education is present at public meetings, committee meetings, and with our stakeholders and staff. To broaden the public discourse on this topic and receive support applying an equity lens for budgetary decisions, we asked our community to share their views on equity.

## Defining Equity in Education

Overall, 306 people provided their views on how they would define equity in education. Several themes emerged through this part of the conversation, two dominant themes and three supplementary themes.

Dominant Themes		No.	%
Access to education for all students	Many people wrote about the importance of meeting students where they're at and ensuring access to quality and safe education for every child. People view public education as an equalizing force.	136	44%
Deliberate distribution to address inequities	Other participants spoke to the importance of redistributing funds toward schools with students who may have greater need. These participants flagged that if the ultimate goal is equal outcomes for all Vancouver students, the level of support required for students will not be equal, especially for those who have faced systemic oppression.	82	27%
Supplementary Themes			
Considerations and comments tied to the pandemic	Some participants flagged that out-of-school instruction is not equitable. They raised concerns about how many students have the same access to parental support and at-home supplies. Some participants were concerned about the long-term impacts of remote learning.	21	7%
Support for diverse learning styles, needs and physical abilities	Some participants flagged that students' needs are not the same across the district. Equity, for these participants, included a focus on supporting students with diverse learning styles, needs and physical abilities.	20	7%
Supporting teachers to improve the quality of education	Some participants noted the importance of ensuring that teachers have adequate resources to provide high-quality, district-wide teaching. Comments included increased access to anti-bullying, anti-racism and diversity training.	13	4%
<b>Other</b>		<b>33</b>	<b>11%</b>

## Prioritizing Funding for Equity

The flexible portion of the District’s annual budget is approximately eight per cent. The District asked participants how they would like to prioritize funding for equity purposes. Two hundred eight participants provided feedback on this question. Several themes emerged through this part of the online engagement, two dominant themes and five supplementary themes.

Dominant Themes		No.	%
Equipping teachers to continue improving the quality of education	Many participants flagged the importance of maintaining small class sizes, holding extra-curricular activities and helping students develop skills needed for post-graduation (such as managing finances, being politically engaged, gardening and ‘soft skills.’)	68	30%
Deliberate distribution to address inequities	Many participants noted the importance of redistributing resources to address systemic inequities. Student needs are not synonymous across the district, and participants ask that resource allocation reflect divergent needs. Responses to this question flagged the importance of distributing access to specialized programs. Many participants also spoke to spreading PAC fundraising efforts across the district.	45	20%
Supplementary Themes			
Increasing anti-racism training and access to BIPOC teachers and leaders	Participants asked VSB to direct funding to anti-racism teaching for students, staff and families. They also asked for changes to the curriculum, including access to more Indigenous culture. Further, participants also asked for increased diversity among teachers. Where appropriate, participants requested that the District hire diversity consultants who can assess systemic issues and inequity and make recommendations.	22	10%
Considerations and comments tied to the pandemic	Again, participants flagged concerns about out-of-school instruction. People asked for more support for teachers to enhance remote learning and increased face-to-face instruction.	20	9%
Equipping schools to meet physical needs	Participants called for increased funding to meet students’ physical needs. People called for funding to be directed to food programs, and mental health and wellness support.	19	8%
Support for diverse learning styles, needs and physical abilities	Funding support for diverse students’ needs was also flagged as critical. This was addressed in two ways: first, through increased in-class support, second through stigma-reduction work.	17	7%
<b>Other</b>		<b>37</b>	<b>16%</b>

## Participant Analysis

Throughout this engagement, we aimed for input from students, families, staff and community members across Vancouver. The following provides a breakdown of participants.

### Relationship to VSB

	VSB Student	Family Member	Staff	Community Member
Total	109	730	81	99
Percent	11%	72%	8%	9%

### School Level

	Elementary School (including annexes)	Secondary school	Family member of both elementary and secondary school	Not applicable
Total	583	253	121	61
Percent	57%	25%	12%	6%

### Type of VSB student

	VSB student who is homeschooled	VSB student enrolled in a choice program	VSB student who receives special education support	VSB student enrolled in the Vancouver Learning Network	Not applicable
Total	16	310	99	88	581
Percent	1%	28%	9%	8%	53%

## APPENDIX A – Formal Stakeholder Summaries

### Building Trades

Trustee Fraser attended

- Mileage continues to be the main issue
  - Need to be addressed
  - Suggest a fleet of vehicles to support the VSB's Environmental Sustainability Plan
  - Need support of staff to move forward
  - Status quo is not working
  - 2014 budget decision to make the change

### CUPE 15

Trustee Parrott attended

#### 1. Office staff extra clerical:

We would like to see the formulary for extra clerical go back to 250 students at the elementary level and staffed accordingly. Former budget cuts have taken away these positions and have resulted in the Office Support C taking on the extra work that the Office support B would have been responsible for. This has caused workload issues and a backlog of work that is not reasonable for one person to do while also being the designated OFA person at the school. Also, mini-programs, alt programs, extra clerical have also been cut and now downloaded to the main school office staff at the secondary level, also causing workload issues. Extra clericals in schools play a vital role.

#### 2. Attendance support program:

CUPE 15 sees no need for ASP. It is costly with no benefit to the district or employees. Currently, we have the JEIS/LTD program that supports our members. Members are quite stressed out attending these meetings, and it is not helpful or supportive, especially when their supervisors are attending once it gets to the formal level. Those who are on the ASP have legitimate reasons as to why they are away and shouldn't be penalized for using sick days, appointment time, family days etc., that have been bargained in our collective agreement. We are also seeing those members with chronic illnesses who require specialist and doctor appointments on the ASP.

With the suspension of this program due to COVID-19, we have further seen that this program is not necessary. The money in savings would be better spent on Health and Wellness Initiatives for our members who have proven to be quite beneficial with the big rise in mental health, especially during the pandemic.

#### 3. Replacement policy:

- Example: Will only replace 4 hours absences for SSA's, under 4hrs has to work it out at the school level

- This causes a big hardship on schools, and often students don't have support
- There was only a savings of 40,000
- While we recognize the on-call shortage, it is beneficial to the school to have an extra SSA to support
- For example:
  - I have a Dr's appt at 1:45 pm, I would be forced to use 4 hours of my appt time if I wanted a sub. What used to happen is that a sub would be called 11:30-3:30 pm, and I would then leave at 1:45 pm. This would allow the school to use the on-call to support or cover breaks from 11:30-1:45. Currently, students go unsupported a lot of the time.
- SSB's who aren't in an approved specialty area aren't replaced until the 11th day, this position supports vulnerable students and families with things such as food and shelter insecurity
- To have absence not filled with a sub until the 11th day is to the detriment of students and their families who may be in crisis
- These positions are very connected with the school community, students & families depend on this person

#### 4. VSB CUPE Support Person for the EA Programs

- Would like to see two positions be created as a resource to SSA's who are taking on a Practicum student
- Currently, there are no rules of engagement or processes put in place at the VSB. To be transparent, everyone should know the roles and responsibilities of each person involved
- This position would support SSA's and their role with the practicum students to be successful
- Currently, there are two teachers in the district associated with this, but we believe it should be CUPE positions. EA's fall under our Union, and we know what our job entails
- Currently, we have Langara, Douglas College and Burnaby EA practicum students
- The feedback we are still getting from our members is that no one knows what their roles are, and there no point person besides a resource teacher who doesn't do the work of an EA
- Our view is that we should have a role in making this successful

#### 5. Offset for the Learning Improvement Fund

- Currently, any positions created after Jun. 4, 2019, aren't eligible to receive the one additional hour paid per week for the purpose of consultation and collaborative planning meetings.
- This would be a fund for any additional SSA-6.5hr positions created after to receive the extra 1 hour paid per week
- This time is incredibly important for SSA's to have to be able to support the students that they work with
- It is used for collaborative meetings with the educators (teachers, resource teachers, counsellors, YFW, LEEW, etc.) associated with the student that is being supported, create visuals, create different learning resources for the students ex. Social stories.

## CUPE 407

Trustee Parrott attended

- Increased staffing to aid in covering seasonal workloads
- Increased training: Equipment Operation
  - Driver Training
  - Technology training (i.e., Teams, and other technology initiatives)
  - Continued Respectful Workplace and Conflict Resolution Workshops.
- Improved Succession Planning
  - Greater emphasis on training of junior staff
  - Consideration of retirements within the next five years
- Equipment replacement and timely rotation budget appreciated
- PPE Safety Equipment
  - Continued distribution of PPE's to EE's
  - Quality over quantity (i.e., gloves, hearing protection, etc.)

## DPAC

Trustee Fraser attended

- Equity for all students
  - Support for vulnerable learners
- Pandemic has exposed more vulnerable students, specifically medically vulnerable
- Create a pandemic budget again
  - Support for vulnerable students
  - Enhancement to the current model to support remote learners

## IUOE

Trustee Parrott attended

- Incomplete consultation - should be later in the process
- Only using two of the 5 IAP2 guidelines - inform and consult - Jun. 17 Finance Committee report -
  - Should be more upfront as to what areas we are using -
- Cafeteria equipment replacement
- Permanently increase supervision aide hours

## PASA

Trustee Parrott attended

- Mental Health support - there have been valuable workshops presented by the District and support through our benefits (EFAP). For some, this may not be enough
  - Supports will be needed beyond the pandemic
  - Support exempt employee in a continued proactive manner to reduce the possibility of long-term disability leaves

- How can employees be met where they are at?
  - Is there a way to provide additional mental health support through our benefits provider? The coverage for medication is substantial, but the mental health services are limited
- Continued improvement and supports around technology
  - Understanding how to use new applications - training sessions
  - Hardware support at school sites
- Transparency and accessibility of information
  - Use plain language to explain budget/financial implications
  - More time to fully understand the budget and its impacts for departments within the District
  - Less use of acronyms
- Succession Planning and Recruitment and Retention
  - This is important not only for the continuation of services, but also in consideration of the pandemic, the potential for loss of skills and knowledge are at a higher risk than pre-COVID-19
  - Continue to build an environment where employees are valued. The current COVID-19 situation has created anxieties, employment insecurities and disconnection

## VDSC

Trustee Parrott attended

- Will be surveying their members and will present at a CoTW



## VEPVA/VASSA

Trustee Parrott attended

### 1. Adding to the administrative allocation and building educational leadership in the district:

- Increase baseline of all VP to 0.4 FTE
- Ensure that all schools that have enrollment over 375 have a VP
- Ensure that all secondary schools have two VPs
- Rationale:
  - 1. Leadership retention, development, and succession – VP’s will benefit from increase administrative time to build on their leadership experience and training.
  - 2. Work intensification – provincial data shows a large increase in numbers of administrators going on LTD as well as returning to the teaching profession

### 2. Additional Supports (Elementary focus):

- Maintain the increase in Supervision Aide work hours
- All schools without VP receive the “Small School Grant”
- Increased support for complex school sites (e.g., Tier 1, those with seismic projects and/or district programs, etc.)
- Rationale:
  - Due to the health & safety needs presented during the pandemic, there was a need to alter the schedule of the school day. An increase in Supervision Aide work hours supported the much-needed time for teachers to meet during the day (e.g., for School-Based Team meetings, to collaborate, etc.)
  - Current “Small School Grant” is provided for schools <400; however, there are schools slightly >400 that have a single administrator that would benefit from the support that the Small School Grant provides
  - While school size is an initial determining factor for administrator allocation, some other factors that impact school site complexities would be: Tier 1, seismic planning, district programs. Currently, there have been many school sites that have received support from retired administrators and district staff – this highlights the fact that support is very much needed

### 3. Additional Supports (Secondary focus):

- Additional/Equitable clerical support
- Rationale:
  - Currently, there are some schools with similar student profiles and enrolment but with quite different, dissimilar clerical/office support. i.e., a school with four office staff, another with two – the same student population and profile.
  - Add clerical coverage if office staff are absent on union business.

#### 4. Adding district and school-level staffing:

- Increase staffing to support students impacted by the pandemic (e.g., those not attending regularly or not at all)
- Increase SSA's staffing allocations to schools
- Increase YFW & counsellor allocations to schools
- Increase district YFW support from 1 to 3
- Rationale:
  - SSA and EOC shortages have been a challenge and strain on administrators. When support staff are absent, administrators cover their assignment – thereby leaving the school without administrative leadership during that time.
  - When students' needs are not met – it is common practice for school administrators to advocate throughout the year for more support staffing.
  - Having adequate numbers of trained professionals (e.g., mental health) to provide the support needed for the entire school community (i.e., youth and adult members)
  - School placement or fit for complex students is well served by one-to-one attention from a YFW who knows schools and programs, when a student needs a more appropriate educational setting in the district

#### 5. Funding for Department Heads

- There is currently an inequitable distribution of department heads in and across schools. Resources should be allocated to fund formal leadership positions such as Department Heads, in order to address equity issues as well provide support for the implementation of the new curriculum.

## VESTA

Trustee Parrott attended

The following motion that we passed at the VESTA General meeting on Tuesday, Jan. 19: “That VESTA’s preliminary input to the 2021-2022 VSB budget include advocacy for the following:”

#### Procedural cost-neutral recommendations:

- That any surplus funds generated from the previous year be directed to support direct service to students. This includes restoring support lost during the pandemic, and including the provision of, if necessary, a robust remote learning option
- That any reductions or movement of funding from programs be made as far from the classroom as possible
- That full, public, transparent debate be held on the budget with all stakeholders, and that a full divisional budget be provided to all stakeholder groups
- That the district disaggregates learning resources budget from school flex accounts

#### Budgetary recommendations:

- Increases to non-enrolling staffing based on student and school needs
- Maintain all current Adult Ed programs and sites and consider growing additional programs
- Provision of TTOC coverage for non-enrolling teachers from first day of absence
- Increased support for early primary classes for fall entry
- Top up school organization funding to allow for increased flexibility in upper intermediate class organizations
- That the Indigenous Education Program be increased

## VSTA

Trustee Fraser attended

- Additional support for TTOC's, particularly in respect to technology
  - Technology not available when they arrive in classrooms
- Students have benefitted from smaller class sizes, which is due to the pandemic, is there any opportunity to reduce class size moving forward
- Increased teachers for VLN - new model is putting a strain on teachers (Is there a Program Review upcoming?)
  - Pre-pandemic there is also a need to increase

## VSB BUILDING TRADES SUBMISSION FOR 2021-22 BUDGET

### Stakeholder Budget Workshop – Jan. 11, 2021

The Bargaining Council of Vancouver School Board Construction and Maintenance Trade Unions is comprised of over one hundred Trades Employees who proudly repair, renovate, service, and maintain over one hundred and ten Vancouver School Board education facilities from the following nine Trade Unions:

- International Union of Bricklayers and Allied Craftworkers, Local #2 BC
- British Columbia Regional Council of Carpenters, Local 1907
- Cement Masons' Section of Operative Plasterers and Cement Masons International Association, Local 919
- International Brotherhood of Electrical Workers, Local 213
- International Association of Heat and Frost Insulators, Local 118,
- International Association of Machinists and Aerospace Workers, Vancouver Lodge 692
- International Union of Painters and Allied Trades, District Council 38
- United Association of Journeyman and Apprentices of the Plumbing and Pipefitting Industry of United States and Canada, Local 170
- International Association of Sheet Metal, Air, Rail, and Transportation Workers, Local 280

### Proposal – Mileage Issue

In 2014 the mileage policy reimbursement rates were significantly reduced despite several compelling concerns brought up during the consultation process by Trade's representatives. The Trustees of the day at a Committee meeting reportedly assured Trade's representatives in response that they are not to subsidize the Boards logistics costs. The Boards Senior Management Team also made the same assurance to Trades representatives at a Mileage Committee Meeting that same spring.

In spring of 2018 at two mileage committee meetings with the Senior Management Team, and at the Committee of the Whole meeting as part of the 2018-19 budget year development, Trade's representatives produced extensive documentation that clearly quantified the significant subsidization of board logistics that is occurring by Trades Employees on an annual basis as a result of the cuts. Trade's representatives also presented an objective and wholistic analysis of the other significant issues with the continued use of employee vehicles for Trade's logistics at these meetings which include but are not limited to:

- A significant greenhouse gas emissions issue due to the inability of Trades employees to take sustainable forms of transportation to and from work like their peers and to team up and drive between sites in pairs or groups instead of in individual vehicles. This is incompatible with the Boards strong commitment to become the greenest, most sustainable school district in North America, the

Boards intention to align itself with the City of Vancouver’s climate emergency plan, along with being inconsistent with several other complimentary sustainability plans from other public sector organizations;

- A major personnel issue due to being a hiring and retention disadvantage where the competition including other school districts and public sector organizations, provides fleet vehicles for trades staff; the necessity of personal vehicle ownership amongst younger workers who are replacing the retiring “baby boomers” is waning due to the progression of the city towards densification, the high cost of living and vehicle ownership, and the improving viability of significantly cheaper and more environmentally sustainable alternative transportation options;
- An employee safety issue; the use of employee vehicles does not offer as great of control over employee transportation safety as most other options;
- A school zone safety liability; the board recently made a commitment to enhance the safety of students, parents, and staff in school zones. Due to the use of employee vehicles, using conservative assumptions, we calculate that there are more than 30,000 additional ingress and egress of school zones by trades employees in vehicles annually compared to other options.

Trades Representatives took a solutions-based approach in the Spring of 2018 and after showing the above analysis, presented a fiscally responsible solution that addresses the major issues above as well as many other smaller issues. The 2021-22 budget development represents the fourth consecutive year that this issue has been brought forward as a budget submission due to no resolution having occurred to date.

A mileage committee meeting was recently held in October of 2020 where assurances were made by Senior Management that they were going to seriously explore and cost out alternatives and report back to us a month later at a follow up meeting, which has yet to be held. Trades Representatives remain available to meet again in the near future so we can move forward together with an innovative, fiscally responsible, and sustainable trades logistics model that is compatible with the needs of today and the future.

**Yours truly,**

**Neil Munro**

Chair

VSB Maintenance & Construction Trades Unions (Poly-Party)

Business Manager, International Association of Heat & Frost Insulators, Local 118

**Mike Logan**

Assistant Business Manager, International Brotherhood of Electrical Workers, Local 213

**Scott Kirkpatrick**

Trades Representative & Assistant Shop Steward, UA Local 170



# VANCOUVER SCHOOL DISTRICT SPECIAL BOARD / COMMITTEE OF THE WHOLE

March 29, 2021



This meeting is being held on the traditional unceded territory of the Musqueam, Squamish and Tsleil-Waututh Nations.





# Live Streaming & Recordings

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

It is our Board's responsibility to ensure that our meetings are conducted in a safe and respectful manner.

As a Board of Education for a school district, it is important that we model the behavior that we expect of students in their schools.

# Roll Call of Trustees, Staff, and Stakeholder Representatives Present in Teams

# ITEM 2

## Adoption of Minutes

# ITEM 3

## Motion to Dissolve into the Committee of the Whole

# Annual Budget 2021- 2022 Draft Status Quo

VSB

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

March 29, 2021



# Agenda

1. Opening Comments
2. Board and Legislative Requirements
3. Budget Process
4. Ministry Funding Announcement
5. Draft Status Quo 2021-2022 Operating Fund Budget
6. Use of Surplus
7. Risk Factors
8. Next Steps
9. Questions

# Opening Comments

- Thank –you
- Guiding Principles
  - Collaboration
  - Engagement
  - Excellence
  - Inclusion
  - Transparency



# Board and Legislative Requirements

# Policy 2: Role of the Board

*“...the Board of Education shall provide overall direction and leadership to the District.*

*It is accountable for the provision of appropriate educational programs and services to enrolled students of the District to enable their success, in keeping with the requirements of government legislation.*

*The Board is therefore charged with the responsibility of providing an education system that is organized and operated in the best interests of the students it serves.*

*It exercises this responsibility through setting of clear strategic direction and the wise use of resources in alignment with the strategic plan and District goals.”*

## **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
- The request is in the annual budget instructions

# 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

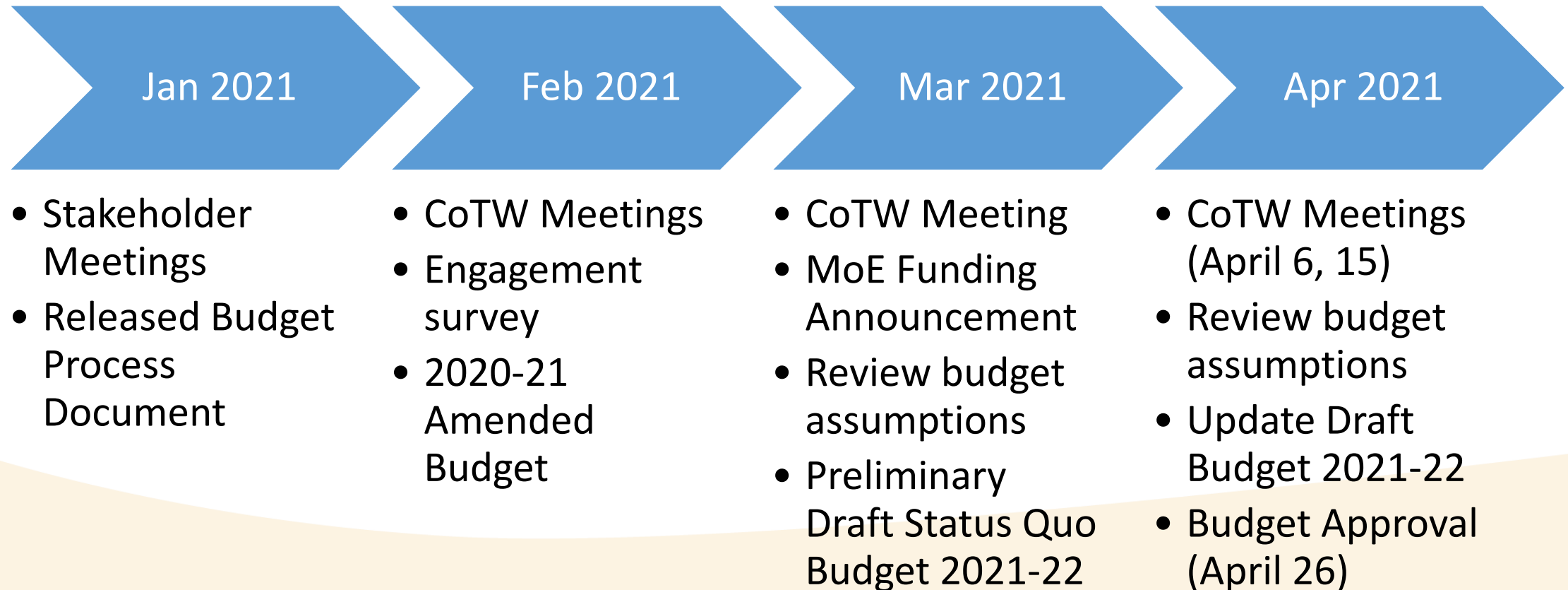
- Statement 2 – Revenue and Expense
- Statement 4 – Changes in Net Financial Assets (Debt)
- Schedule 1 – Changes in Accumulated Surplus (Deficit) by Fund
- **Schedule 2 – Operating Revenue and Expense**
- **Schedule 2A – Schedule of Operating Revenue by Source**
- **Schedule 2B – Schedule of Operating 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

# Balanced Budget Approach

- Meant to support learners through innovation – Goal 1
- Meant to build capacity through collective leadership – Goal 2
- Meant to create culture and social responsibility – Goal 3
- Meant to effectively utilize district resources – Goal 4
- All budget decisions going forward must be made in the context of a balanced position – to add something means to reallocate existing resources or to reduce the need to use surplus means savings must be found.

# 2021-2022 Budget Process





# MoE Funding Announcement

# Funding Announcement 2021-2022

- Provincial operating grants to districts increased \$0.260 B to \$5.756 B
  - \$4,399.3 M basic allocation grant
  - \$664.4 M supplement for students with special needs
  - \$95.2 M supplement for Indigenous learners
  - \$106.3 M for English Language Learners
  - \$23.9 M Equity of Opportunity Supplement provided for youth in care, children living in low-income families and students with mental health challenges
  - \$455.1 M supplement for Unique District Grants
  - Labour Settlement Funding rolled into Operating Grant

# Funding Allocation System

- Operating Grants “Inside the Block”
  - Multi-part formula primarily based on student enrolment
    - 76% allocated using a standard per student FTE amount (Basic Allocation)
    - Supplemental funding based on:
      - Unique student needs (includes Special Needs, ELL and Indigenous students)
      - Unique district factors
      - Funding protection/enrolment decline
- Special Grants “Outside the Block”
  - Special grants targeted for specific needs. For example:
    - Classroom Enhancement Fund
    - Learning Improvement Fund
    - Community LINK
    - Annual Facilities Grant (AFG)

# 2021-2022 Operating Grant Rate Changes

Supplement	2021/22 Rate Increase	2021/22 Rates
Basic Allocation (standard, continuing education and alternate schools)	\$325.00	\$7,885.00
Basic Allocation (Distributed Learning)	\$260.00	\$6,360.00
Students with Special Needs – Level 1	\$1,850.00	\$44,850.00
Students with Special Needs – Level 2	\$880.00	\$21,280.00
Students with Special Needs – Level 3	\$450.00	\$10,750.00
English / French Language Learners	\$65.00	\$1,585.00
Indigenous Education	\$65.00	\$1,565.00
Non-graduated Adult Education	\$207.00	\$5,030.00
Student Location Factor (elementary)	\$11.52	\$282.45
Student Location Factor (secondary)	\$15.36	\$376.60
Small Community Supplement	N/A	N/A
Low Enrolment Factor	N/A	N/A

# 2021-2022 Operating Grant – Basic Allocation

## Provincial Totals

**76%**  
allocated  
through the  
Basic  
Allocation

## Basic Allocation

Common per student amount for every FTE student enrolled by school type

<b>Standard School:</b> \$7,885 per school age FTE	<b>Continuing Education:</b> \$7,885 per school age FTE
<b>Alternate School:</b> \$7,885 per school age FTE	<b>Distributed Learning:</b> \$6,360 per school age FTE

# 2021-2022 Operating Grant – Unique Student Needs

**16%**  
allocated to  
recognize  
unique  
student  
enrolment

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

# 2021-2022 Operating Grant – Unique District Needs

**8%**  
allocated to  
recognize  
unique  
district  
factors

Unique District				
Additional funding to address uniqueness of district factors				
<b>Small Community:</b> for small schools located a distance away from the next nearest school	<b>Low Enrolment:</b> for districts with low total enrolment	<b>Rural Factor:</b> located some distance from Vancouver and the nearest large regional population centre	<b>Climate Factor:</b> operate schools in colder/ warmer climates additional heating or cooling requirements	<b>Sparseness Factor:</b> operate schools that are spread over a wide geographic area
<b>Student Location Factor:</b> based on population density of school communities			<b>Supplemental Student Location:</b> Level 1 and 2 special needs enrolment	
<b>Salary Differential:</b> Funding to districts that have higher average educator salaries				

# 2021-22 Operating Grant - Other

**0.3%**

allocated to  
buffer the  
effects of  
declining  
enrolment

## Funding Protection / Enrolment Decline

**Enrolment Decline:** funding to districts experiencing enrolment decline of at least 1% when compared to the previous year

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



# Draft Status Quo 2021-2022 Operating Fund Budget

# 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*

# Assumptions

## Enrolment

- School-aged enrolment projection – 48,535
- International Student enrolment – 1,100
- Modified summer school
- In class learning for all students

## Revenue

- No change to rental rates
- Community rentals start September 2021
- Interest rate on CDP dropping 0.50%
- Cafeterias open September 2021

## Expenses

- Inflation – 1.00%
- Utilities – 3.60%
- Teacher and Support Staff wage lifts – 2.00%
- No budgeted increase for exempt staff – need PSEC approval
- WorkSafe and Benefit premium increases
- Anti-Racism training costs - \$625,000
- Average Teacher Salary - \$87,000

# Schedule 2 – Operating Fund Revenue and Expenses

	2022 Preliminary Draft Budget	2021 Amended Annual Budget	Increase (Decrease)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	489,719,334	482,286,608	7,432,726
Other	62,249	62,249	-
Federal Grants	2,457,164	2,414,888	42,276
Tuition	19,214,007	21,792,177	(2,578,170)
Other Revenue	5,729,513	4,610,408	1,119,105
Rentals and Leases	4,438,931	2,904,384	1,534,547
Investment Income	1,390,136	1,962,779	(572,643)
<b>Total Revenue</b>	<b>523,011,334</b>	<b>516,033,493</b>	<b>6,977,841</b>
<b>Expenses</b>			
Instruction	442,206,717	431,894,403	10,312,314
District Administration	23,268,200	23,213,124	55,076
Operations and Maintenance	63,694,028	64,224,141	(530,113)
Transportation and Housing	3,590,433	2,758,293	832,140
<b>Total Expense</b>	<b>532,759,378</b>	<b>522,089,961</b>	<b>10,669,417</b>
<b>Net Revenue (Expense)</b>	<b>(9,748,044)</b>	<b>(6,056,468)</b>	<b>(3,691,576)</b>
<b>Required Prior Year Surplus Appropriation</b>	<b>14,920,113</b>	<b>12,861,091</b>	<b>2,059,022</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(2,007,924)	(3,674,295)	1,666,371
Capital Leases	(3,164,145)	(3,130,328)	(33,817)
<b>Total Net Transfers</b>	<b>(5,172,069)</b>	<b>(6,804,623)</b>	<b>1,632,554</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Schedule 2A – Operating Fund Revenues

	2022 Preliminary Draft Budget	2021 Amended Annual Budget	Increase (Decrease)
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	480,984,420	458,901,610	22,082,810
Other Ministry of Education Grants	8,734,914	23,384,998	(14,650,084)
<b>Total Provincial Grants - Ministry of Education</b>	<b>489,719,334</b>	<b>482,286,608</b>	<b>7,432,726</b>
<b>Provincial Grants - Other</b>	<b>62,249</b>	<b>62,249</b>	<b>-</b>
<b>Federal Grants</b>	<b>2,457,164</b>	<b>2,414,888</b>	<b>42,276</b>
<b>Tuition</b>			
Summer School Fees	639,375	616,640	22,735
Continuing Education	1,005,632	578,513	427,119
International and Out of Province Students	17,569,000	20,597,024	(3,028,024)
<b>Total Tuition</b>	<b>19,214,007</b>	<b>21,792,177</b>	<b>(2,578,170)</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	1,150,000	1,150,000	-
Instructional Cafeteria	1,080,000		1,080,000
Miscellaneous Fees and Revenue	3,499,513	3,345,908	153,605
Other Grants	-	114,500	(114,500)
<b>Total Other Revenue</b>	<b>5,729,513</b>	<b>4,610,408</b>	<b>1,119,105</b>
<b>Rentals and Leases</b>	<b>4,438,931</b>	<b>2,904,384</b>	<b>1,534,547</b>
<b>Investment Income</b>	<b>1,390,136</b>	<b>1,962,779</b>	<b>(572,643)</b>
<b>Total Operating Revenue</b>	<b>523,011,334</b>	<b>516,033,493</b>	<b>6,977,841</b>

# Change in Provincial Grants

	2022 Preliminary Draft Budget	2021 Amended Annual Budget	Increase (Decrease)
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	480,984,420	458,901,610	22,082,810
Other Ministry of Education Grants	8,734,914	23,384,998	(14,650,084)
Pay Equity	7,294,124	7,294,124	-
Funding for Graduated Adults	1,042,090	1,394,088	(351,998)
Student Transportation Fund	53,423	53,423	-
Teachers' Labour Settlement Funding		13,505,685	(13,505,685)
Early Career Mentorship Funding		1,060,000	(1,060,000)
Foundation Skills Assessment	41,621	41,621	-
Dogwood 23		27,000	(27,000)
Early Learning Framework		9,057	(9,057)
Budgeted Increase in Summer School Enrolment	303,656		303,656
<b>Total Provincial Grants - Ministry of Education</b>	<b>489,719,334</b>	<b>482,286,608</b>	<b>7,432,726</b>

# Change in Tuition Revenue

International Education	(3,005,288)
Vancouver Learning Network	317,579
Adult Education	109,540
	<hr/>
	(2,578,169)

# Schedule 2B – Operating Fund Expenses

	2022 Preliminary Draft Budget	2021 Amended Annual Budget	Increase (Decrease)
<b>Salaries</b>			
Teacher Salaries	239,022,522	235,492,004	3,530,518
Principal and Vice Principal Salaries	26,338,459	26,371,368	(32,909)
Educational Assistant Salaries	43,850,762	41,679,879	2,170,883
Support Salaries	56,815,299	55,103,468	1,711,831
Other Professional Salaries	11,429,384	11,690,338	(260,954)
Substitute Salaries	10,865,224	11,508,029	(642,805)
<b>Total Salaries</b>	<b>388,321,650</b>	<b>381,845,086</b>	<b>6,476,564</b>
<b>Employee Benefits</b>	<b>102,721,313</b>	<b>99,309,223</b>	<b>3,412,090</b>
<b>Total Salaries and Benefits</b>	<b>491,042,963</b>	<b>481,154,309</b>	<b>9,888,654</b>
<b>Services and Supplies</b>			
Services	13,655,091	14,236,197	(581,106)
Student Transportation	3,574,546	2,677,627	896,919
Professional Development and Travel	1,567,958	1,057,750	510,208
Rentals and Leases	645,270	852,232	(206,962)
Dues and Fees	994,802	1,011,635	(16,833)
Insurance	1,021,552	1,073,038	(51,486)
Supplies	11,973,556	11,880,800	92,756
Utilities	8,283,640	8,146,373	137,267
<b>Total Services and Supplies</b>	<b>41,716,415</b>	<b>40,935,652</b>	<b>780,763</b>
<b>Total Operating Expense</b>	<b>532,759,378</b>	<b>522,089,961</b>	<b>10,669,417</b>



# Enrolment Change Impact

- School based enrolment increase is projected to be 84 students
- Staffing in draft budget is based on staffing ratios and must be reconciled with school requirements
- Actual staffing is not complete and will change

# Change in Salaries

	<b>Wage Increase</b>	<b>Adding Back Vacancies</b>	<b>Enrolment Impact</b>	<b>Summer School</b>	<b>Other</b>	<b>Total</b>
Teacher	1,442,283	587,031	1,073,579	411,572	16,053	<b>3,530,518</b>
Principal and Vice Principal	-	-	-	19,890	(52,799)	<b>(32,909)</b>
Educational Assistant	864,595	-	-	188,215	1,118,073	<b>2,170,883</b>
Support Staff	1,140,003	-	(525)	202,584	369,769	<b>1,711,831</b>
Other Professional	1,594	-	-	(9,129)	(253,419)	<b>(260,954)</b>
Substitute	255,117	-	-	432	(898,354)	<b>(642,805)</b>
	<b>3,703,592</b>	<b>587,031</b>	<b>1,073,054</b>	<b>813,564</b>	<b>299,323</b>	<b>6,476,564</b>

# Change in Benefits

Benefit Rate Changes	
CPP/EI/WCB	1,672,187
Extended Health	116,077
Benefit Impact from Salary Increases	603,685
Enrolment and Staffing Impact	654,990
Reinstating Savings due to COVID	365,151
	<b>3,412,090</b>

# Change in Services

20/21 Items funded from Restricted Surplus	
Miscellaneous Grants	(46,205)
Energy Projects	(376,883)
IT Projects	(200,000)
Employee Services projects	(583,632)
LRFP Consulting and Data Validation	(198,050)
Increased ISP Commission and Recruiting Compare to 20/21	793,637
Other	30,027
	<b>(581,106)</b>

# Change in Student Transportation

Reverse Reduced Spending in 20/21	885,876
SWIS and Other Miscellaneous Grants	11,043
	<b>896,918</b>

# Change in Professional Development and Travel

Reverse Reduced Travel in 20/21	203,794
Reverse Reduced School Flex Spending	130,455
Reverse Reduced DMT Pro-D	61,224
Wellness and Other Pro-D (funded by COVID funding in 20/21)	66,954
Reverse Reduced Miscellaneous Grants Spending	44,696
Other	3,085
	<b>510,208</b>

# Change in Purchases of Capital Assets

Reverse Purchases Funded by 19/20 Surplus	
IT Projects	(254,451)
Furniture Replacements	(733,813)
North Hamber Enrolment Pressure (Year 1)	(101,000)
Gordon and L'Ecole Building Envelope Projects	(405,000)
Special Education and Special Needs	(109,915)
North Hamber Enrolment Pressure (Year 2)	349,000
One-time Reallocation of Supplies Budget for Furniture & Equipment	(416,369)
Inflation and Other	38,994
	<b>(1,632,554)</b>

# Use of Surplus



# Use of Surplus

- District will be using unrestricted accumulated surplus to balance the 2021-2022 budget
- Projected deficit is \$14.9 million
- Estimated surplus available is \$10.6 million
- Other savings of \$4.3 million or more will be required.

# Projected Surplus available for use

## Accumulated Surplus June 30, 2020:

Operations Spanning Future School Years	\$ 14,499,276
Anticipated Unusual Expenses	2,876,397
Nature of Constraints on Funds	3,863,185
Contingency Reserve	5,049,436
Unrestricted Operating Surplus	<u>3,841,394</u>
	30,129,688

## Less:

Appropriated Surplus June 2021 Annual Budget	(8,949,210)
Additional spending June 2021 Amended Budget	(5,598,157)
Technology purchases 2021-22	(1,104,610)
Print Shop equipment lease 2021-22	(58,444)
North Hamber enrolment pressure 2021-22	<u>(349,000)</u>
	<u>(16,059,421)</u>

Available Surplus	14,070,267
Projected Surplus 2020-21*	<u>1,686,276</u>
	15,756,543
Restricted portion of surplus	<u>(5,179,435)</u>
Projected unrestricted surplus available June 30, 2021	<u>\$ 10,577,108</u>

\* The projected surplus was at January 31, 2021 and may change

# Still to be done

- Reconcile student FTE numbers to determine staffing levels
- Review overage in non-enrolling
- Review Admin allocations
- Review costing in central departments
- Look at premium holiday for benefits
- Consider overtime control
- Analyze services and supplies budgets
- Analyze cost structure in the International Student Program
- Analyze operating fund amounts supporting special purpose funds
  - Community LINK
  - Strong Start

# Risk Factors

# Risks

- Further enrolment decline in the International Student Program would result in a reduction in funding offset partially by a reduction in staffing and departmental costs.
- The average teacher salary cost may be higher than what is projected.
- Students opt for distance learning rather than in-class instruction will decrease the District's revenue due to how distance courses are funded.
- COVID-19 protocols continue – enhanced cleaning, PPE requirements etc. with no funding.

# Next Steps

# Next Steps

- April 6, 2021 – Committee of the Whole – feedback on draft budget
- April 15, 2021 – Committee of the Whole – feedback on draft budget
- April 21, 2021 – Finance Committee – Budget 2021-22 discussion
- April 26, 2021 – Three readings and adoption of 2021-22 Annual Budget Bylaw

# Questions



# ITEM 6

## Motion to Rise and Report from the Committee of the Whole

# ITEM 7

## Motion to Reconvene the Board Meeting

# ITEM 8

## Adjournment

Thank you for your time,

# The End