Greater VICTORIA School District

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Office of the Secretary-Treasurer

Kim Morris - Secretary Treasurer

TO: **Board of Education**

FROM: **Kim Morris**

RE: **Budget Options**

DATE: **May 31, 2021**

The purpose of this memo is to provide the Board of Education options to consider as it moves into the 2021-2022 Annual Budget debate.

Provided is a list of suggested principles from the Independent Advisor's report that the Board may wish to consider as it evaluates the options attached, or new options that may be provided by trustees. Also provided is a high level cross section of principles presented by Stakeholders at the May 27, 2021 Public Feedback meeting during their presentations as interpreted by the writer. Note, these principles have not been directly submitted by the Stakeholders therefore are open to interpretation and may not be complete.

Each option is laid out in the following format:

- Key characteristics of the Option
- Calculation using the Independent Advisor's $8.7m deficit starting point
- List of proposed cuts or savings
- Risks

The various options are not exhaustive, rather the options are meant to:

- Promote discussion on what various levels of service cuts/savings, new spending and use of surplus could look like.
- Provide a template for trustees to begin to form their own options, if no options provided are adequate.
- Provide ideas for a healthy balance of use of surplus, savings, investment and reserve.
- Provide ideas for spreading savings/cuts over more than one fiscal year.
- Help the Board move to debate of the three readings of the budget.

The Board may wish to consider moving supplementary motions along with its debate and passing of readings of the budget bylaw. These may include but are not limited to:

- Approving a budget process in early Fall 2021 for the 2022-2023 budget.

- Forming Budget Working Groups with Rights Holders and stakeholders to inform the 2022-2023 budget. Working Groups could be established for music education, literacy, and/or other areas of interest and concern for the Board.
- Letter(s) of advocacy to ask the Ministry for increased funding related to the pandemic, contracts, and/or fulfilling the Minister's mandate.
- Making determinations around use of surplus, revenues and expenses should they be higher or lower than projected.

Recommendation:
None. Information only.

Sample Principles from Independent Advisor's Report

Maintenance or enhancement of quality programs and services for students
Delivery of effective, efficient and culturally appropriate programs and services
Maintaining a safe and healthy learning and working environments
Consideration and attention is given to environmentally sustainable practices
Maximizing the use of school district facilities and time within the school day and throughout the calendar year
Protecting any funds held in reserve for which there is a well-established and appropriate plan for use
Establishment of a contingency fund so that unforeseen budget pressures can be dealt with in a responsible and timely manner
Longer-term financial planning including effective management of surplus funds or potential budget deficits
Effective and transparent communication with Rights Holders, broader public to take in wide range of perspectives and suggestions
Consideration of, and adherence to, laws, regulations, collective agreements etc.
Exploration of revenue-generation options to supplement the annual operating grant from the province
District specific advocacy for stable, predictable, and adequate funding so that programs and services can be maintained and enhanced over time

Principles Cross Section (May 27 Public Feedback Meeting/Update	GVTA	VCPAC	CUPE947
Use some reserve	X		X
Use $1.4m from local capital	X		X
Cancel cuts	X		X
Delay adding programs and costs ($1.355m)	X	X	X
Prioritize Student Programs and Services	X	X	X
In Depth Review of Departments for Efficiencies	X	X	X
Effective & Transparent Communications	X	X	X
Carry a deficit	X	X	X
Clerical Hours	X		X
Fully Fund future collective agreements	X		X

Options	Option 1	Option 2	Option 3	Option 4	Option 5	Option 6	Option 7	Option 8
Deficit	8,771,427	8,771,427	8,771,427	8,771,427	8,771,427	8,771,427	8,771,427	8,771,427
Use of surplus	(5,658,000)	(3,000,000)	(3,658,000)	(2,000,000)	(3,000,000)	(2,168,427)	(2,168,427)	(4,189,370)
New Spending Removed	(948,650)	(948,650)	(948,650)	(384,427)	(523,427)	(1,355,000)	(855,000)	(366,650)
Proposed Savings	(2,164,777)	(4,822,777)	(4,164,777)	(6,387,000)	(5,248,000)	(5,248,000)	(5,748,000)	(4,215,407)
Balanced	-	-	-	-	-	-	-	-
Reserve	-	2,658,000	2,000,000	3,658,000	2,658,000	3,489,573	3,489,573	1,468,630
Strategic Plan Investment	240,000	-	-	564,223	18,873	-	500,000	822,000
Infrastructure	406,350	406,350	406,350	-	406,350	-	-	406,350

OPTION 1

Characteristics of the Option

1. Utilizes 100% of the available surplus
2. Provides $0 reserve
3. Invests $240,000 in the strategic plan (new spending)
4. Attends to technology infrastructure (new spending)
5. Eliminates cuts to classroom and student supports
6. Maintains Community LINK

Calculation

Deficit	8,771,427	
Use of surplus	(5,658,000)	One-time
New Spending Removed	(948,650)	On-going
Proposed Savings (see below)	(2,164,777)	
Balanced	**-**	

Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going	
Pathway & Partnerships Contingency	127,392	One-time	
Enhancing Learning Grants	50,000	On-going	
One Learning Community	50,000	On-going	
Office Supplies - Learning Team	8,750	On-going	
Eco Rowing *	2,922	On-going	* NOTE: Maintains Salmonid $4500
Energy Utility Savings	150,000	On-going	
Benefits Premium	297,600	One-time	
Equity of Opportunity **	731,926	On-going	** NOTE: Maintains K ECE Pilot at Strong Start Schools $240,000
Technology Refresh	329,279	One-time	
Total Savings		**2,164,777**	

Risks:

$0 reserve

Balances budget with $6.4m one-time savings

Maintains all other proposed cuts which include salaries and benefits for which surplus may not be available in 22-23

May not effectively advance the strategic plan

OPTION 2

Characteristics of the Option

1. Utilizes 3,000,000 of the available surplus
2. Provides $2,658,000 reserve
3. Invests $0 in the strategic plan (new spending)
4. Attends to technology infrastructure (new spending)
5. Reduces some direct supports to students
6. Reduces Community LINK YFC and Food Budgets

Calculation

Deficit	8,771,427	
Use of surplus	(3,000,000)	One-time
New Spending Removed	(948,650)	On-going
Proposed Savings (see below)	(4,822,777)	
Balanced	**-**	

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Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going
Pathway & Partnerships Contingency	127,392	One-time
Counsellors to Community LINK	564,049	On-going
Collaboration Time	276,163	On-going
Enhancing Learning Grants	50,000	On-going
One Learning Community	50,000	On-going
Office Supplies - Learning Team	8,750	On-going
Eco Rowing/Salmonid	7,422	On-going
Energy Utility Savings	150,000	On-going
Benefits Premium	297,600	One-time
Equity of Opportunity	958,268	On-going
Technology Refresh	329,279	One-time
Technology for Learning Staff Reduction	70,392	On-going
Clerical Reduction - Tolmie	96,994	On-going
Vice-Principal Admin Time Reduction	496,364	On-going
Clerical and/or School Assistant Reduction - Schools	342,849	On-going
Gifted Teacher Staffing Reduction	350,501	On-going
District Education Assistant - Victor	42,084	On-going
Clerical Hours Reallocation to Indigenous Education Department	27,787	On-going
International Program Staffing Reduction	159,975	On-going
Total Savings		**4,822,777**

Risks:

Balances budget with $3.8m one-time savings
Maintains all other proposed cuts which include salaries and benefits for which surplus may not be available in 22-23
May not effectively advance the strategic plan

OPTION 3

Characteristics of the Option

1. Utilizes 3,658,000 of the available surplus
2. Provides $2,000,000 reserve
3. Invests $0 in the strategic plan (new spending)
4. Attends to technology infrastructure (new spending)
5. Maintains most international student program staffing, Reading Recovery contract, Education Assistants and Band/Strings/Choir
6. Maintains Community LINK

Calculation

Deficit	8,771,427		
Use of surplus	(3,658,000)	One-time	
New Spending Removed	(948,650)	On-going	
Proposed Savings (see below)	(4,164,777)		-
Balanced	**-**		

Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going
Pathway & Partnerships Contingency	127,392	One-time
Collaboration Time	276,163	On-going
Enhancing Learning Grants	50,000	On-going
One Learning Community	50,000	On-going
Office Supplies - Learning Team	8,750	On-going
Eco Rowing/Salmonid	7,422	On-going
Energy Utility Savings	150,000	On-going
Benefits Premium	297,600	One-time
Equity of Opportunity	958,268	On-going
Technology Refresh	329,279	One-time
Technology for Learning Staff Reduction	70,392	On-going
Clerical Reduction - Tolmie	96,994	On-going
Vice-Principal Admin Time Reduction	496,364	On-going
Clerical and/or School Assistant Reduction - Schools	342,849	On-going
Gifted Teacher Staffing Reduction	350,501	On-going
District Education Assistant Reduction - Victor	42,084	On-going
International Program Staffing Reduction	93,811	On-going
Total Savings		**4,164,777**

Risks:

Balances budget with $4.4m one-time savings

Maintains all other proposed cuts which include salaries and benefits for which surplus may not be available in 22-23

May not effectively advance the strategic plan

OPTION 4

Characteristics of the Option

1. Utilizes 2,000,000 of the available surplus
2. Provides $3,658,000 reserve
3. Invests $564,223 in the strategic plan (new spending)
4. Invests $0 in technology infrastructure (new spending)
5. Reduces direct supports to students
6. Reduces Community LINK YFC and Food Budgets

Calculation

Deficit	8,771,427		
Use of surplus	(2,000,000)	One-time	
New Spending Removed	(384,427)	On-going	
Proposed Savings (see below)	(6,387,000)		-
Balanced	**-**		

Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going
Pathway & Partnerships Contingency	127,392	One-time
Counsellors to Community LINK	564,049	On-going
Collaboration Time	276,163	On-going
Enhancing Learning Grants	50,000	On-going
One Learning Community	50,000	On-going
Office Supplies - Learning Team	8,750	On-going
Eco Rowing/Salmonid	7,422	On-going
Energy Utility Savings	150,000	On-going
Benefits Premium	297,600	One-time
Equity of Opportunity	958,268	On-going
Technology Refresh	329,279	One-time
Technology for Learning Staff Reduction	70,392	On-going
Clerical Reduction - Tolmie	96,994	On-going
Vice-Principal Admin Time Reduction	496,364	On-going
Clerical and/or School Assistant Reduction - Schools	342,849	On-going
Gifted Teacher Staffing Reduction	350,501	On-going

District Education Assistant - Victor	42,084	On-going
Clerical Hours Reallocation to Indigenous Education Department	27,787	On-going
International Program Staffing Reduction	592,364	On-going
Reading Recovery Coordinator Reduction	73,918	On-going
Education Assistant Reduction	285,907	On-going
Music/Band/Strings/Choir Reduction	772,009	On-going
Total Savings		**6,387,000**

Risks:

Balances budget with $2.8m one-time savings
Will not be widely supported
Does not support critical infrastructure

OPTION 5

Characteristics of the Option

1. Utilizes 3,000,000 of the available surplus
2. Provides $2,658,000 reserve
3. Invests $18,873 in the strategic plan (new spending)
4. Invests $406,350 in technology infrastructure (new spending)
5. Reduces some direct supports to students
6. Reduces Community LINK YFC and Food Budgets

Calculation

Deficit	8,771,427		
Use of surplus	(3,000,000)	One-time	
New Spending Removed	(523,427)	On-going	
Proposed Savings (see below)	(5,248,000)		-
Balanced	**-**		

Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going
Pathway & Partnerships Contingency	127,392	One-time
Counsellors to Community LINK	564,049	On-going
Collaboration Time	276,163	On-going
Enhancing Learning Grants	50,000	On-going
One Learning Community	50,000	On-going
Office Supplies - Learning Team	8,750	On-going
Eco Rowing/Salmonid	7,422	On-going
Energy Utility Savings	150,000	On-going
Benefits Premium	297,600	One-time
Equity of Opportunity	958,268	On-going
Technology Refresh	329,279	One-time
Technology for Learning Staff Reduction	70,392	On-going
Clerical Reduction - Tolmie	96,994	On-going
Vice-Principal Admin Time Reduction	496,364	On-going
Clerical and/or School Assistant Reduction - Schools	342,849	On-going
Gifted Teacher Staffing Reduction	350,501	On-going

District Education Assistant - Victor	42,084	On-going
Clerical Hours Reallocation to Indigenous Education Department	27,787	On-going
International Program Staffing Reduction	585,198	On-going
Total Savings		**5,248,000**

Risks:

Balances budget with $3.8m one-time savings

Maintains all other proposed cuts which include salaries and benefits for which surplus may not be available in 22-23

May not effectively advance strategic plan

OPTION 6

Characteristics of the Option

1. Utilizes 2,168,427 of the available surplus
2. Provides $3,489,573 reserve
3. Invests $0 in the strategic plan (new spending)
4. Invests $0 in technology infrastructure (new spending)
5. Reduces some direct supports to students
6. Reduces Community LINK YFC and Food Budgets

Calculation

Deficit	8,771,427		
Use of surplus	(2,168,427)	One-time	
New Spending Removed	(1,355,000)	On-going	
Proposed Savings (see below)	(5,248,000)		-
Balanced	-		

Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going
Pathway & Partnerships Contingency	127,392	One-time
Counsellors to Community LINK	564,049	On-going
Collaboration Time	276,163	On-going
Enhancing Learning Grants	50,000	On-going
One Learning Community	50,000	On-going
Office Supplies - Learning Team	8,750	On-going
Eco Rowing/Salmonid	7,422	On-going
Energy Utility Savings	150,000	On-going
Benefits Premium	297,600	One-time
Equity of Opportunity	958,268	On-going
Technology Refresh	329,279	One-time
Technology for Learning Staff Reduction	70,392	On-going
Clerical Reduction - Tolmie	96,994	On-going
Vice-Principal Admin Time Reduction	496,364	On-going
Clerical and/or School Assistant Reduction - Schools	342,849	On-going
Gifted Teacher Staffing Reduction	350,501	On-going

District Education Assistant - Victor	42,084	On-going
Clerical Hours Reallocation to Indigenous Education Department	27,787	On-going
International Program Staffing Reduction	585,198	On-going
Total Savings		**5,248,000**

Risks:

Balances budget with $2.9m one-time savings

Maintains all other proposed cuts which include salaries and benefits for which surplus may not be available in 22-23

May not effectively advance strategic plan

OPTION 7

Characteristics of the Option

1. Utilizes 2,168,427 of the available surplus
2. Provides $3,489,573 reserve
3. Invests $500,000 in the strategic plan (new spending)
4. Invests $0 in technology infrastructure (new spending)
5. Reduces direct supports to students
6. Reduces Community LINK YFC and Food Budgets

Calculation

Deficit	8,771,427		
Use of surplus	(2,168,427)	One-time	
New Spending Removed	(855,000)	On-going	
Proposed Savings (see below)	(5,748,000)		-
Balanced	**-**		

Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going
Pathway & Partnerships Contingency	127,392	One-time
Counsellors to Community LINK	564,049	On-going
Collaboration Time	276,163	On-going
Enhancing Learning Grants	50,000	On-going
One Learning Community	50,000	On-going
Office Supplies - Learning Team	8,750	On-going
Eco Rowing/Salmonid	7,422	On-going
Energy Utility Savings	150,000	On-going
Benefits Premium	297,600	One-time
Equity of Opportunity	958,268	On-going
Technology Refresh	329,279	One-time
Technology for Learning Staff Reduction	70,392	On-going
Clerical Reduction - Tolmie	96,994	On-going
Vice-Principal Admin Time Reduction	496,364	On-going
Clerical and/or School Assistant Reduction - Schools	342,849	On-going
Gifted Teacher Staffing Reduction	350,501	On-going

District Education Assistant - Victor	42,084	On-going
Clerical Hours Reallocation to Indigenous Education Department	27,787	On-going
International Program Staffing Reduction	592,364	On-going
Reading Recovery Coordinator Reduction	73,918	On-going
Education Assistant Reduction	285,907	On-going
Music/Band/Strings/Choir Reduction	133,009	On-going
Total Savings		**5,748,000**

Risks:

Balances budget with $2.9m one-time savings

Does not support critical infrastructure

Maintains all other proposed cuts which include salaries and benefits for which surplus may not be available in 22-23

OPTION 8

Characteristics of the Option

1. Utilizes $4,189,370 of the available surplus
2. Provides $1,468,630 reserve
3. Invests $822,000 in the strategic plan (new spending)
4. Invests $406,350 in technology infrastructure (new spending)
5. Provides Core Band 6/7/8 + District Ukulele + District Indigenous Drumming + 4 blocks discretionary at each middle school (8 at Lansdowne) (79% of status quo levels)
6. Restores Vice-Principal Admin Time
7. Maintains Community LINK and Reading Recovery Coordinator

Calculation

Deficit	8,771,427		
Use of surplus	(4,189,370)	One-time	
New Spending Removed	(366,650)	On-going	
Proposed Savings (see below)	(4,215,407)		-
Balanced	**-**		

Proposed cuts/savings would be those farthest from the classroom and student supports (see Appendix A of the Independent Advisor's report):

Learning Team Reduction Tolmie	416,908	On-going	
Pathway & Partnerships Contingency	127,392	One-time	
Enhancing Learning Grants	50,000	On-going	
One Learning Community	50,000	On-going	
Office Supplies - Learning Team	8,750	On-going	
Eco Rowing *	2,922	On-going	* NOTE: Maintains Salmonid $4500
Energy Utility Savings	150,000	On-going	
Benefits Premium	297,600	One-time	
Equity of Opportunity **	718,268	On-going	** NOTE: Maintains K ECE Pilot at Strong Start Schools $240,000
Technology Refresh	329,279	One-time	
Technology for Learning Staff Reduction	70,392	On-going	
Clerical Reduction - Tolmie	96,994	On-going	
Clerical and/or School Assistant Reduction - Schools	342,849	On-going	
Gifted Teacher Staffing Reduction	350,501	On-going	
International Program Staffing Reduction	592,364	On-going	
Education Assistant Reduction	285,907	On-going	
Music/Band/Strings/Choir Reduction	325,281	On-going	
Total Savings		**4,215,407**	

Risks:

Balances budget with $4.9m one-time savings

Maintains all other proposed cuts which include salaries and benefits for which surplus may not be available in 22-23