



Budget Advisory Committee
Tuesday, December 7, 2021 @ 5:00 p.m.

Zoom:

<https://gvsd61.zoom.us/j/65199819905?pwd=aU9xcUdCbml4a0tjZ2NCYWpCbzlWZz0>

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AGENDA

- 1. Call to Order**
- 2. Acknowledgement**
- 3. Minutes November 15, 2021**
- 4. Terms of Reference Draft 2 (Action Item) Page 2**
- 5. Talking Tables Report (Information Item) Page 7**
- 6. Status Quo – What Does It Mean? (Information Item) Powerpoint**
- 7. 2018-2019 to 2024-2025 History & Projection (Information Item) Page 72**
- 8. Surplus Philosophy & Policy (Information Item) Page 78**
- 9. Work Plan: Themed Topics (Action Item) Page 97**
- 10. Take Away**
- 11. Next Meeting: January 18, 2022 5 pm Zoom**
- 12. Adjournment**

Budget Advisory Committee – Terms of Reference DRAFT

November 15, 2021 Draft 4

December 7, 2021 Draft 5

PURPOSE

The Budget Advisory Committee (the “Committee”) is a committee of the whole of the Board of Education. The purpose of the Budget Committee is to oversee the School District’s budget process, make recommendations and deliver reports to the Board of Education with a focus on provision of service for every student to succeed, recognizing that all learners are unique and have differing needs.

COMPOSITION & OPERATIONS

The Committee shall be composed of:

- All Trustees of the Board
- Superintendent
- Secretary-Treasurer
- Deputy Superintendent
- Associate Superintendents
- Associate Secretary-Treasurer
- Director of Finance
- Director of Facilities
- Director of Indigenous Education as the conduit to and from the Four Houses
- Two Principals/Vice-Principals
- Two representatives from each of the GVTA, CUPE Local 947, CUPE Local 382, Allied Specialists Association, and VCPAC
- One representative from each of the Songhees Nation, Esquimalt Nation, Urban Peoples’ House Indigenous Advisory (UPHIA) and the Métis Nation of Greater Victoria

All committee members shall commit to: ethical conduct, decorum, and professional conduct.

All committee members will promote and uphold cultural safety as set out the Board’s Values/Guiding principles where the budget will be culturally respectful and responsive to the needs of Indigenous peoples and will include the Four Houses and the Indigenous Education Department within the Budget process. Trustees, the Board and Staff will utilize the Indigenous Education Department’s regularly scheduled meetings with the Songhees Nation, Esquimalt Nation, Urban Peoples’ House Indigenous Advisory (UPHIA) and the Métis Nation of Greater Victoria as the conduits to share information, consult, seek input and direction. The Board and Staff will attend meetings with Songhees Nation, Esquimalt Nation, UPHIA, the Métis Nation of Greater Victoria and the Indigenous Education Department when invited and/or when any concerns and/or clarity is required.

Trustees will elect a Chair at the first meeting of the Committee and select a note taker at each meeting.

The Committee quorum will consist of the Committee Chair or designate plus four Trustees, the Secretary-Treasurer or designate, and one member from any two of the partner groups.

The Committee is advisory in nature and reports to the Board.

The Committee does not make decisions. The Committee will strive to make recommendations by consensus; failing consensus, committee discussions, with opposing views, will be communicated to the Board.

Agendas and minutes will be posted on the District website.

The Committee will meet monthly between November and April each year.

Confidential matters, such as property, personnel, litigation, will not be discussed by the Committee.

DUTIES & RESPONSIBILITIES

Make recommendations for Board approval and/or deliver reports relative to the annual operating, special purpose and capital budgets no later than March 10, 2022.

Make recommendations that have clear linkages to:

1. the District's Strategic Plan's goals and strategies and the District Framework for Enhancing Student Learning for inclusion in the Financial Statement Discussion & Analysis Report; and
2. the Board's Values and Guiding Principles set out in the fiscal year's budget process
3. sustainability:
 - commit to administrative and operational efficiencies, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices
 - move toward matching revenues to expenses so the organization does not rely on surplus to balance on-going costs from year to year
 - spend surplus on one-time initiatives and priorities, and not on-going expenses
 - recognize that the needs of students change from year to year and so will the budget allocations
 - protect reserves and contingency even when there is pressure to spend in times of constraint
 - consider long term financial planning and three year budget forecasts

Oversee the annual budget process.

Receive budget input from education partners and the public.

Make recommendations for Board approval relative to improvements to annual budgeting process.

ACCOUNTABILITY

Meetings will not be open to the public. The Committee shall report its discussions to the Board by maintaining minutes of its meetings.

All approved minutes will be posted to the District's website in a timely manner.

DRAFT

Diane McNally insert: **Budget Advisory Committee - Terms of Reference DRAFT**

November 1, 2021 PURPOSE

The Budget Advisory Committee (the "Committee") is a committee of the whole of the Board of Education. The purpose of the Budget Committee is to oversee the School District's budget process, make recommendations and deliver reports to ~~the Board of Education.~~ the Operations Policy and Planning Standing Committee of the Board.

COMPOSITION & OPERATIONS

The Committee shall be composed of all trustees of the Board, Superintendent, Secretary-Treasurer, Deputy Superintendent, Associate Superintendent, Associate Secretary-Treasurer, Director of Finance, Director of Facilities, Director of Indigenous Education as the conduit to and from the Four Houses, and two representatives from each of the GVTA, VPVPA, CUPE Local 947, CUPE Local 382, Allied Specialists Association, and the Victoria Confederation of Parent Advisory Councils partner groups (30).

~~All committee members shall commit to: ethical conduct, proper use of authority, decorum and professional conduct.~~ Not needed; it's a given, and rather condescending to include.

The Committee will select a Chair at the first meeting of the Committee and select a note taker at each meeting.

The Committee quorum will consist of the Committee Chair or designate plus ~~four~~ five Trustees, the Secretary- Treasurer or designate, and one member from any two of the partner groups.

The Committee is advisory in nature and reports to the ~~Board.~~ Operations Policy and Planning Standing Committee of the Board.

The Committee does not make decisions. The Committee will strive to make recommendations by consensus; failing consensus, committee discussions, with opposing views, will be communicated to the ~~Board.~~ Operations Policy and Planning Committee.

Agendas and minutes will be posted on the District website.

The Committee will meet monthly between November and April each year.

Confidential matters, such as property, personnel, litigation, will not be discussed by the Committee.

DUTIES & RESPONSIBILITIES

Make recommendations for Board approval via OPPTS and/or deliver reports relative to the annual operating, special purpose and capital budgets no later than March 10, 2022.

Make recommendations that have clear linkages to the District's Strategic Plan's goals and strategies and the District Framework for Enhancing Student Learning for inclusion in the Financial Statement Discussion & Analysis Report.

Make recommendations that align to the Board's values and guiding principles statement relative to sustainability:

~~commit to~~ thoroughly explore administrative and operational efficiencies, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices

move toward matching revenues to expenses so the organization does not rely on surplus to balance on-going costs from year to year, timeline for this movement to be discussed and options provided

spend surplus on one-time initiatives and priorities, and not on-going expenses

~~recognize that the needs of students change from year to year and so will the budget allocations~~

Each year offer options regarding protecting reserves and contingency even when there is pressure to spend in times of constraint

consider long term financial planning and three year budget forecasts

Oversee the annual budget process.

Receive budget input from education partners and the public.

Make recommendations for Board approval via OPPS relative to improvements to annual budgeting process.

ACCOUNTABILITY

Meetings will ~~not~~ be open to the public for observation only via live stream. The Committee shall report its discussions to OPPS and the Board by maintaining minutes of its meetings.

All approved minutes will be posted to the District's website in a timely manner.

TO: Budget Advisory Committee and Board of Education

FROM: Kim Morris

RE: Talking Tables 2021

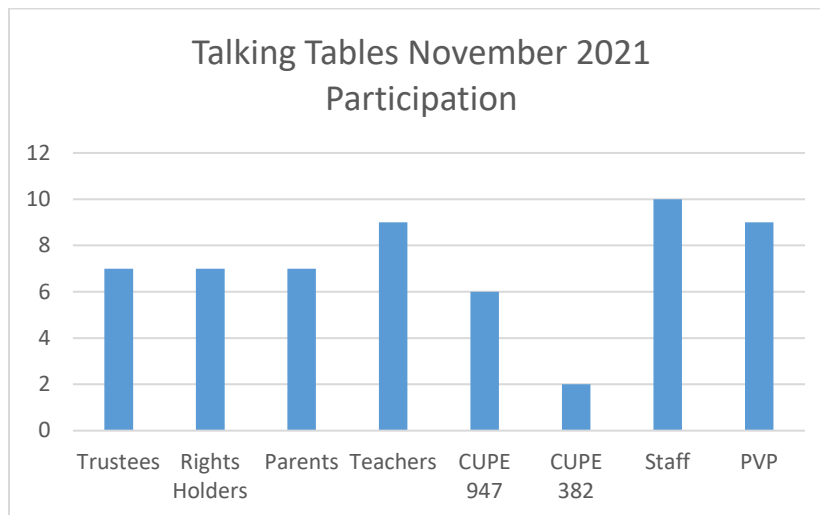
DATE: December 7, 2021 and December 13, 2021

On November 18, 2021, a “Talking Tables” event for budget was held. Talking tables for budget is an opportunity to hear directly from Rights Holders, parents, unions, staff, and trustees about student learning. Topics are broad and are intended to draw out themes for decision makers to consider when making human and financial resource allocations for 2022-2023.

Intentions of the event were:

1. Social and relationship building
2. Rights Holders and Partner engagement directly with Trustees
3. Maximum Trustee interaction with Rights Holders and Partners
4. Inform decision making
5. Diverse opinion

Approximately 57 participants came together:



Sites Represented	
SJ Burnside Alternate	Oak Bay Secondary
Arbutus Middle	Oaklands Elementary
Cedar Hill Middle	Quadra Elementary
Central Middle	Reynolds Secondary
Doncaster Elementary	Rockheights Middle
Facilities	Shoreline Middle
George Jay Elementary	Strawberry Vale Elem
Lansdowne Middle	Tolmie Board Office
Marigold Elementary	Trustees
Mt Douglas Secondary	Willows Elementary

Opening comments were provided by:

Deb Whitten, Interim Superintendent
 Kristely Kelly, Director of Education, Songhees Nation
 Kalie Dyer, Education Director, Esquimalt Nation
 Caitlin Bird, President, Métis Nation of Greater Victoria
 Connor McCoy, President, Principals Vice Principals Association
 Jane Massy, President, CUPE 947
 Brian Whin-Yates, Recording Secretary, CUPE 382
 Angela Carmichael, Vice-President, VCPAC

Closing comments were provided by Chair Whiteaker.

Participants were introduced by their table facilitators, after which, a short budget presentation was provided. Participants then moved into the first of three topics: Climate. Facilitators were identified and note recorders were selected at each table. A timer was set for 20-30 minutes and discussion ensued. When the first topic's time was up, Trustees 'moved' (were assigned to a new zoom breakout room) to a new table for topic 2: Framework for Enhancing Student Learning. The same format repeated for topics 3: Budget Process.

The agenda is attached as Appendix "A". The budget presentation slides are attached as Appendix "B" and notes from table recorder on each topic are attached as Appendix "C".

Thank you to all participants and Trustees who were able to attend for part or all of the evening and especially to Rights Holders and Partner executives who found attendees for the evening. To those unable to attend, we hope to see you at future events.

This report will be shared with Rights Holders and Partner groups, will be on a Budget Advisory Committee agenda, will be received by the Board at its December 13, 2021 Regular Board Meeting and will be posted on the budget resources District web page under 2022-2023 School Year Budget at <https://www.sd61.bc.ca/our-district/financial/>.

**School District No. 61 (Greater Victoria)
VCPAC/CUPE 947/CUPE 382/GVTA/GVPVPA/
Board of Education/Senior Leadership**

**Talking Tables
Budget 2022-2023**

Thursday, November 18, 2021

6:00 pm

Zoom:

<https://qvsd61.zoom.us/j/61525251521?pwd=Z1dxcUpQMXdqYS9yZ2lwU2lrdHEyZz09>

AGENDA

- 6:00 – 6:20 Welcome
Acknowledgement
Opening Remarks
 Deb Whitten, Interim Superintendent
 Kristely Kelly, Director of Education, Songhees Nation
 Kalie Dyer, Education Director, Esquimalt Nation
 Caitlin Bird, President, Métis Nation of Greater Victoria
 Connor McCoy, President, Principals Vice Principals Association
 Jane Massy, President, CUPE 947
 Brian Whin-Yates, Recording Secretary, CUPE 382
 Angela Carmichael, Vice-President, VCPAC
 Winona Waldron, GVTA
Format of the Evening
- 6:30 – 7:00 Budget Presentation
- 7:00 - 7:20 Topic#1
- 7:20 – 7:50 Topic #2
- 7:50 – 8:10 Topic #3
- 8:10 – 8:25 Closing Remarks
 Ann Whiteaker, Board Chair

School District No. 61 (Greater Victoria)
VCPAC/CUPE 947/CUPE 382/GVTA/GVPVPA/
Board of Education/Senior Leadership
Talking Tables
Budget 2022-2023
Thursday, November 18, 2021
TOPIC #1

Over the past months and weeks, and in particular this week, SD61 along with the community and province at large, has experienced challenge related to extreme weather events.

The Board has carried the following motions that are currently in progress:

That the Board of Education of School District No. 61 (Greater Victoria) recognize that the breakdown of the stable climate and sea level under which human life has developed constitutes an emergency, and that in declaring a climate emergency the Board:

- a) direct the Superintendent to develop a Climate Action Plan that establishes targets and strategies commensurate with the Intergovernmental Panel on Climate Change's call to limit warming to 1.5 degrees;*
- b) direct the Superintendent to report back on specific actions and resources that could be included in future correspondence to the provincial or federal government; and*
- c) demonstrate leadership by directing the Board Chair to write letters to other school boards, local MLAs, and Provincial government encouraging them to declare climate emergencies and develop targets and strategies to combat climate change.*

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to re-establish green teams in every school who will work with facilities to create a process where the green teams categorize and weigh soft plastics once a week. This information will be collected by Manager, Building Operations, Facilities Services and recommendations will be made in the spring of 2021-2022 on how to reduce waste of soft plastics.

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to oversee the creation of a Working Committee and consultation process, as outlined in Bylaw 9210, to prepare a draft Compost and Waste policy proposal which is in alignment with our environmental values and goals.

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to prepare a Climate Action Plan as directed by the Board in its motion of 24

June 2019, by December 2021 for consideration by the Board and our stakeholders. The plan should also include funding options to support targets and strategies such as available rebates and government funding to meet sectoral targets set by the provincial government.

Questions:

What does the Board need to consider in its resource allocation decisions (budget) regarding climate change?

How should the Board prioritize climate action, and what strategies should the Board use to carry out its climate action plan among all of the other competing imperatives in the K-12 organization?

School District No. 61 (Greater Victoria)
VCPAC/CUPE 947/CUPE 382/GVTA/GVPVPA/
Board of Education/Senior Leadership
Talking Tables
Budget 2022-2023
Thursday, November 18, 2021
TOPIC #2

The Framework for Enhancing Student Learning (FESL) was approved by the Board on September 27, 2021 (<https://www.sd61.bc.ca/our-district/financial/>).

As a learning community, we are deeply committed to each student having the opportunity to fulfill their potential and pursue their aspirations. We are becoming increasingly more data literate and are dedicated to having all of our schools be inclusive and culturally responsive learning environments.

FESL complements the District's Strategic Plan and summarizes all students' culturally responsive educational outcomes as well as the goals and strategies for continuous improvement..

Goal One of the Greater Victoria School District's Strategic Plan is to create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.

Over the last five years, students in School District No. 61 performed at a rate of one percent lower than the province in the five-year completion rate (see Appendix p. 13). When we analyze the data, we continue to see disparities for students who identify as Indigenous and students with disabilities or diverse abilities. In order to continue to close the achievement gap, Goal One focuses on those students currently experiencing the least success in our system.

To realize this goal, three strategies were developed:

1. Develop and support high-quality learning opportunities
2. Engage and collaborate with students, families, and staff to provide an inclusive learning environment
3. Address the inequity of outcomes for diverse learners

Goal Two of the Greater Victoria School District's Strategic Plan is to create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.

To realize this goal, three strategies were developed:

1. Critically examine personal and systemic biases
2. Support Indigenous student identity through collaboration with Indigenous community
3. Address the academic inequity of outcomes for Indigenous learners

Goal Three of the Greater Victoria School District's Strategic Plan focuses on creating an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being.

To realize this goal, four strategies were developed:

1. Provide Professional Learning Opportunities for all staff
2. Create a Collaborative Children and Youth in Care team
3. Engage and collaborate with families
4. Address inequity of opportunity

Question:

How have you experienced the Framework for Enhancing Student Learning and the Strategic Plan in your schools/sites? Have you noticed a common language developing? Have initiatives aligned to the goals and strategies impacted your school/site?

When you review the goals and strategies that will move success for students forward, how can the Board advance this work through its annual budget process?

School District No. 61 (Greater Victoria)
VCPAC/CUPE 947/CUPE 382/GVTA/GVPVPA/
Board of Education/Senior Leadership
Talking Tables
Budget 2022-2023
Thursday, November 18, 2021
TOPIC #3

The Board of Education typically approves its budget in one meeting and uses surplus from the previous year to balance the upcoming year. In recent years of K-12 regular enrolment growth, along with a steady, robust International Student Program, budget decisions have typically been fairly simple.

During the pandemic the District experienced a deficit for the first time in many years and as a result, the Board adopted a new process for budget 2022-2023 development.

At the same time the Ministry of Education is requiring new/revised policy on surplus and Financial Statement Discussion and Analysis Report to annually report on boards' progress towards meeting board objectives as outlined in their multi-year financial plans (for example, enhanced student educational outcomes (FESL) and other operational needs of the board).

Ministry policies below:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/operating-surplus>

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/financial-planning-reporting>

Question:

How can the annual budget process evolve in ways that build understanding around the complex K-12 context in a large district our size, and provide opportunity for student voice, collaboration and diverse perspectives for the Board to consider in its decision making?
What other budget experiences can you draw on from your own professional career or volunteer activities to inform this discussion?

Talking Tables 2022-2023

Date: November 18, 2021

Presented by: Kim Morris, Secretary-Treasurer

Agenda

6:00 – 6:20	Welcome Acknowledgement Opening Remarks Format of the Evening
6:30 – 7:00	Budget Presentation
7:00 - 7:20	Topic#1
7:20 – 7:50	Topic #2
7:50 – 8:10	Topic #3
8:10 – 8:25	Closing Remarks



Traditional Acknowledgement

The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations on whose traditional territories we live, we learn, and we do our work.

Opening Remarks

Deb Whitten, Interim Superintendent

Kristely Kelly, Director of Education, Songhees Nation

Kalie Dyer, Education Director, Esquimalt Nation

Caitlin Bird, President, Métis Nation of Greater Victoria

Connor McCoy, President, Principals Vice Principals Association

Jane Massy, President, CUPE 947

Brian Whin-Yates, Recording Secretary, CUPE 382

Angela Carmichael, Vice-President, VCPAC

Breakout Room Introductions

- Breakout Room 1 – Sean McCartney
- Breakout Room 2 – Jeff Davis
- Breakout Room 3 – Harold Caldwell
- Breakout Room 4 – Katrina Stride
- Breakout Room 5 – Chuck Morris
- Breakout Room 6 – Shelly Niemi

What is Talking Tables?

Event in the annual budget process

Include all education partners

Include large, diverse group

Social

Opportunity for Trustees to hear from as many voices as possible

Opportunity for individuals to deliver messaging to trustees

Talk about learning before money to align resources

Format of the Evening

- Unfortunately due to COVID we are not meeting face to face at this time
- Non-COVID, we'd have dinner and social time together
- Tonight after the presentation you'll be placed in a breakout room
- The breakout room will be your team for the evening
- Trustees will move to different breakout rooms after each topic is discussed
- Intention is you meet as many trustees as possible and that they meet as many of you as possible

Budget Presentation

Values/Guiding Principles

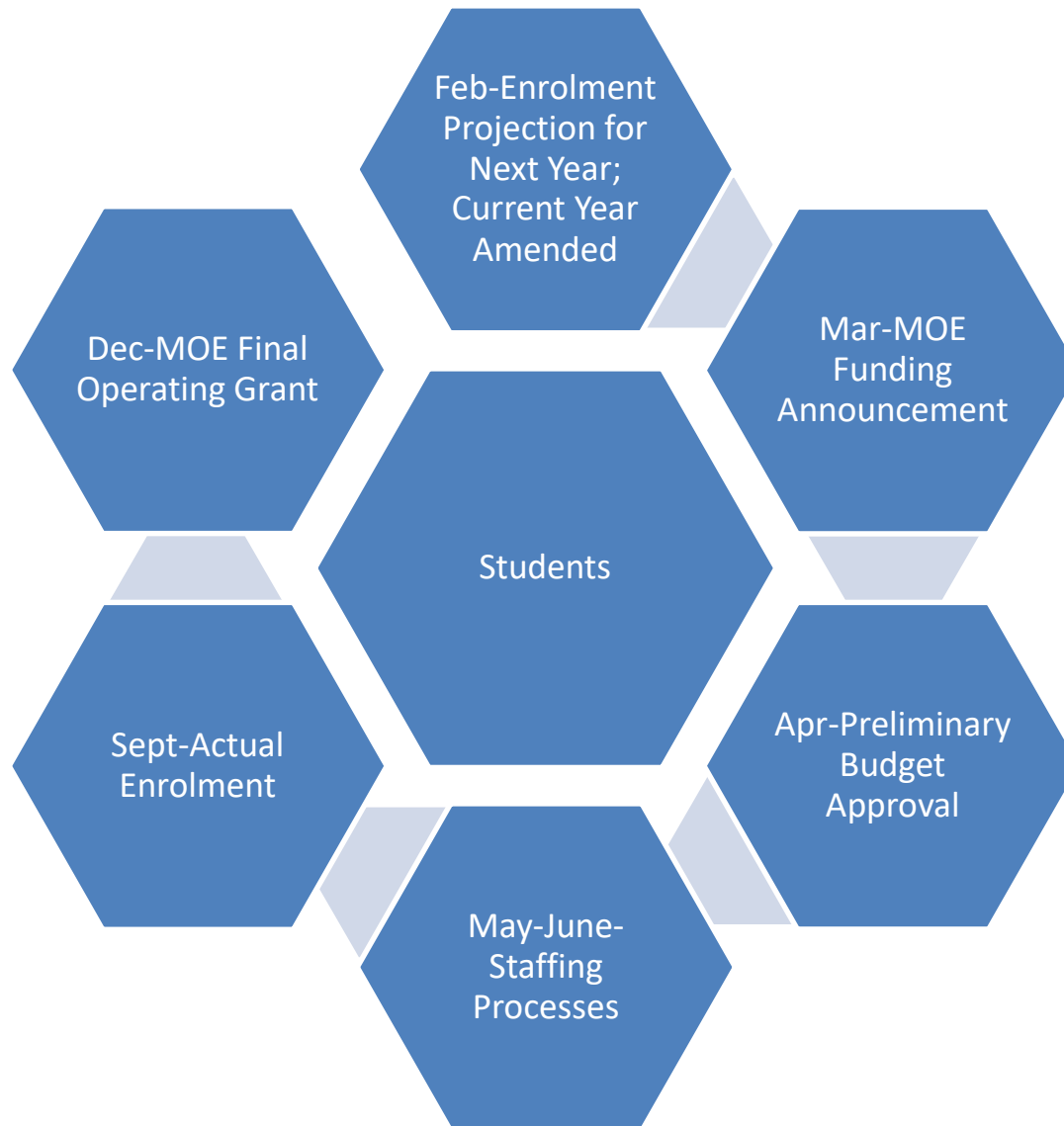
- Students: at centre, service for every student to succeed
- Relationships: respect, expertise, diverse opinions, civil discourse
- Indigenous: culturally respectful and responsive
- Alignment: Strategic Plan, Framework for Enhancing Student Learning
- Timelines: critical for staffing & collective agreement deadlines
- Collaboration: inclusive, understanding, impacts, solution-oriented
- Sustainability/Change: efficiencies, surplus, long term planning, environment

Budget Advisory Committee

- 34 member committee
- Trustee Duncan is chair
- Agendas and Minutes: <https://www.sd61.bc.ca/our-district/financial/>
- Make recommendations to the Board by:
 - Consensus; or
 - Opposing view made known to trustees
- Board is the decision maker
- Decision deadline: April 2022

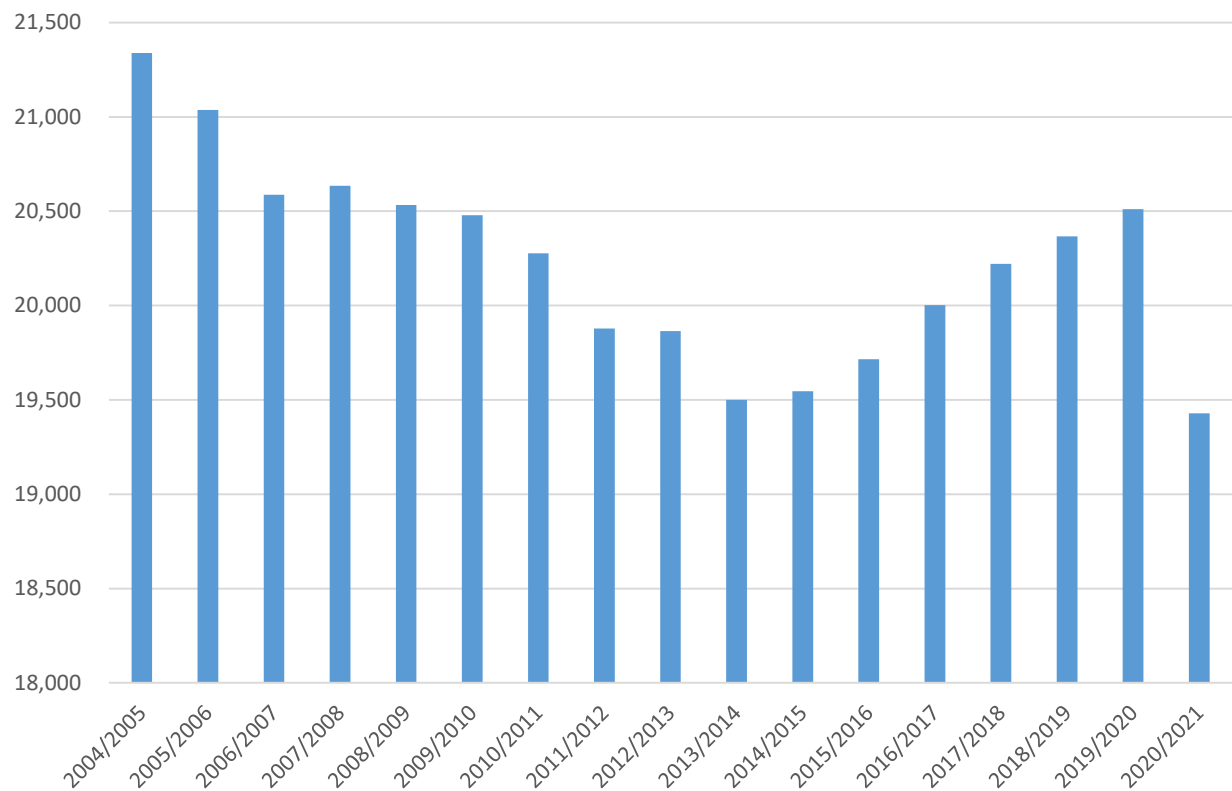
Process

- Committee meets 7 times between November and April
- Talking Tables
- Student Symposium
- Public Town Hall March 10, 2022
- Bylaw Readings April 4 and April 7, 2022



Budget Cycle

Enrolment



Basic Allocation

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

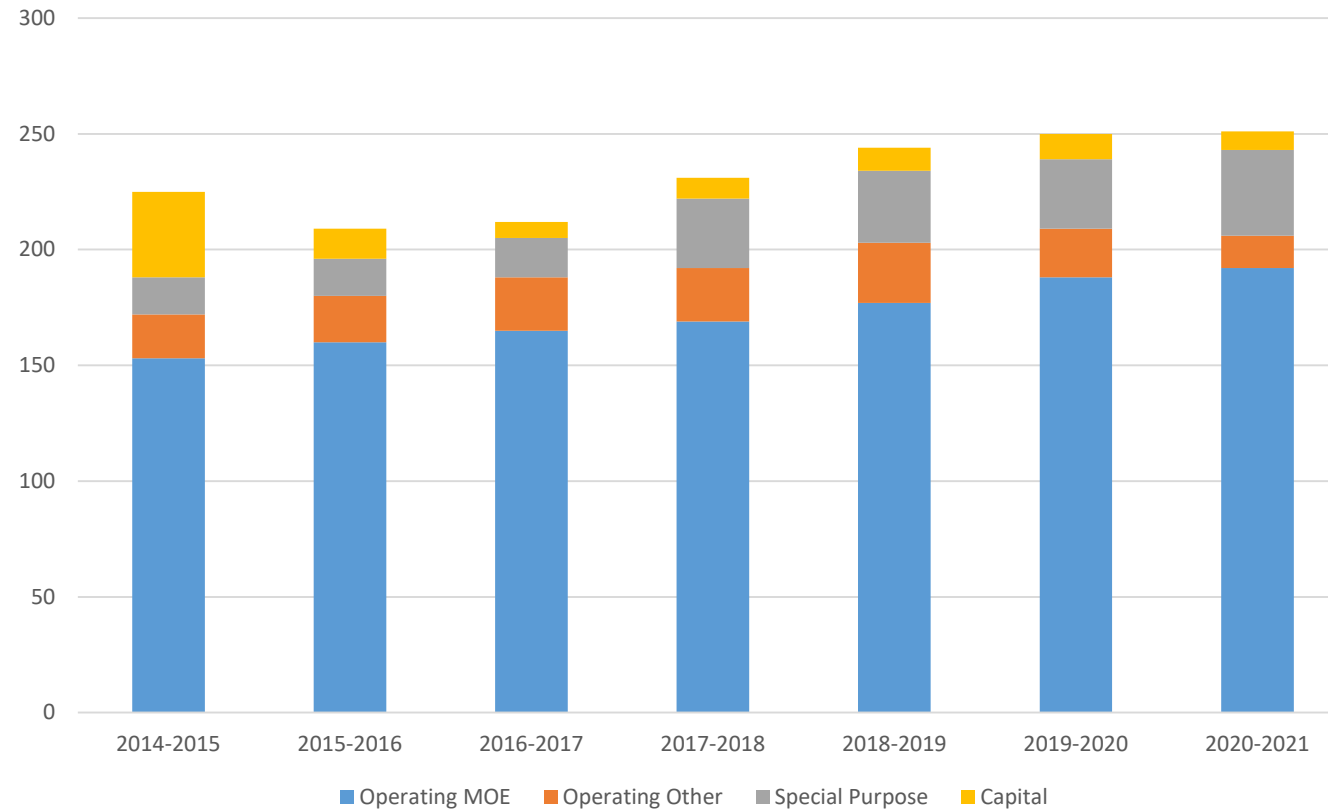
Standard School: \$7,885 per school age FTE	Continuing Education: \$7,885 per school age FTE
Alternate School: \$7,885 per school age FTE	Distributed Learning: \$6,360 per school age FTE

Unique Student

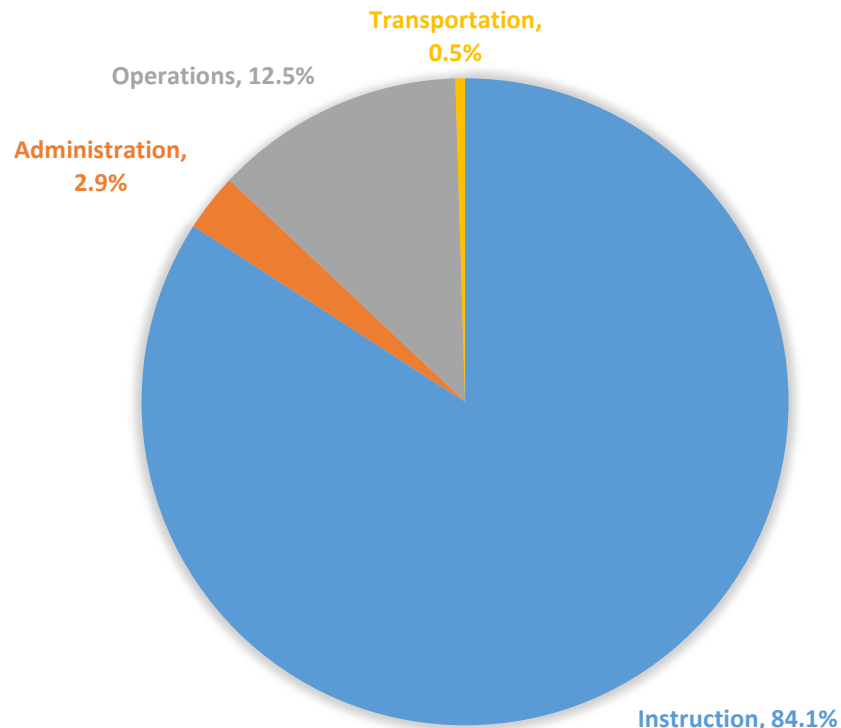
Additional per student funding to address uniqueness of district enrolment and support additional programming

Level 1 Special Needs: \$44,850 per student	Level 2 Special Needs: \$21,280 per student	Level 3 Special Needs: \$10,750 per student
English/French Language Learning: \$1,585 per student	Indigenous Education: \$1,565 per student	Adult Education: \$5,030 per FTE
Equity of Opportunity: Mental health; youth in care		

Revenue



Operating Expenses



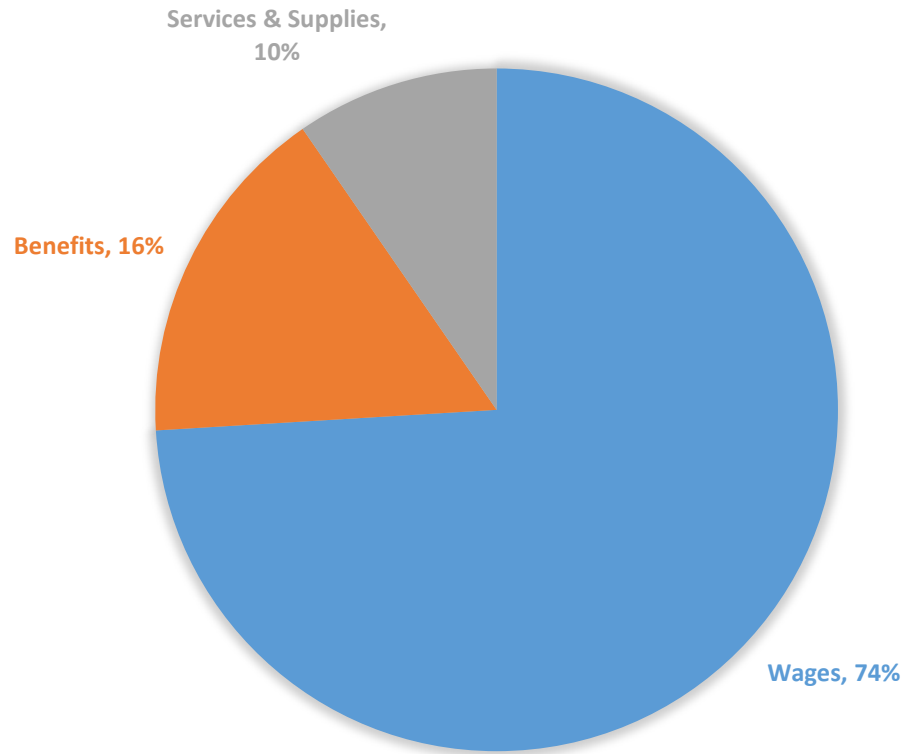
Instruction –relates to **delivery of learning experiences**: Teachers, Principals and Vice-Principals, Education Assistants, technology for the classroom, textbooks, curricular and extra curricular travel

Administration –relates to **running the district**: Superintendent, learning and special education leaders, finance, human resources, payroll, software, legal, audit

Operations –relates to the **maintenance and upkeep of buildings, grounds and technology**: plumbers, electricians, carpenters, custodians, groundspeople, computer technicians

Transportation –relates to **getting students to and from school each day** bus contractors and bus monitors

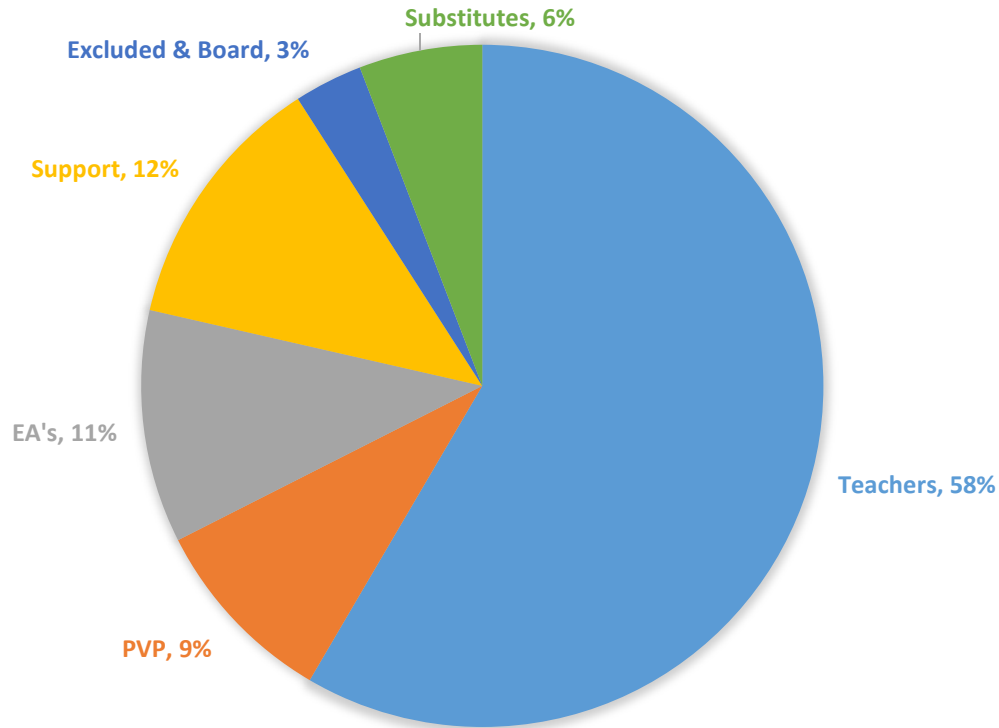
Operating Expenses



Paying people their wages and benefits takes up approximately **90%** of the budget

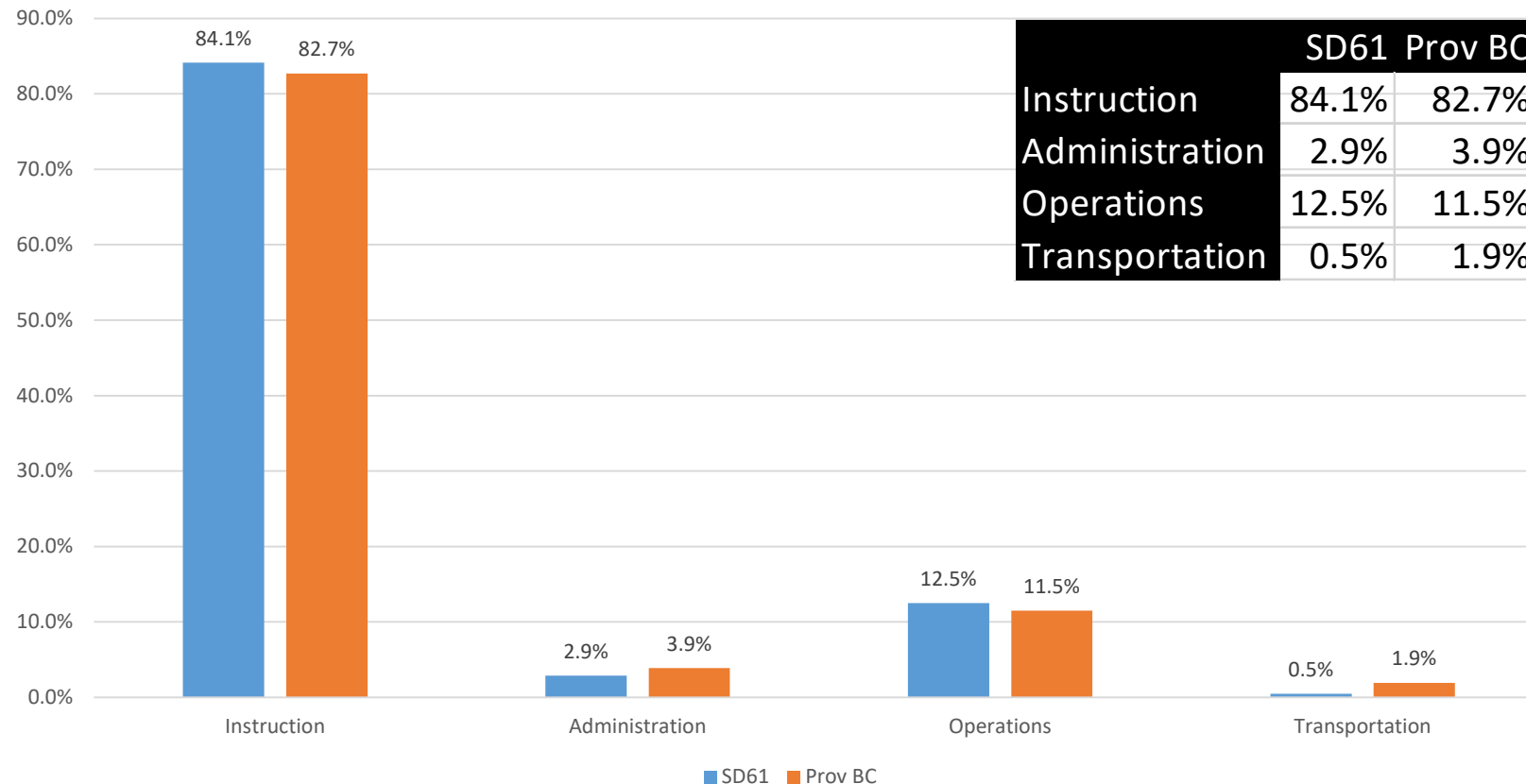
Paying for **everything else** (services and supplies) like technology, textbooks, fuel, travel, toilet paper, library books etc takes up the remaining **10%**

Operating Expenses

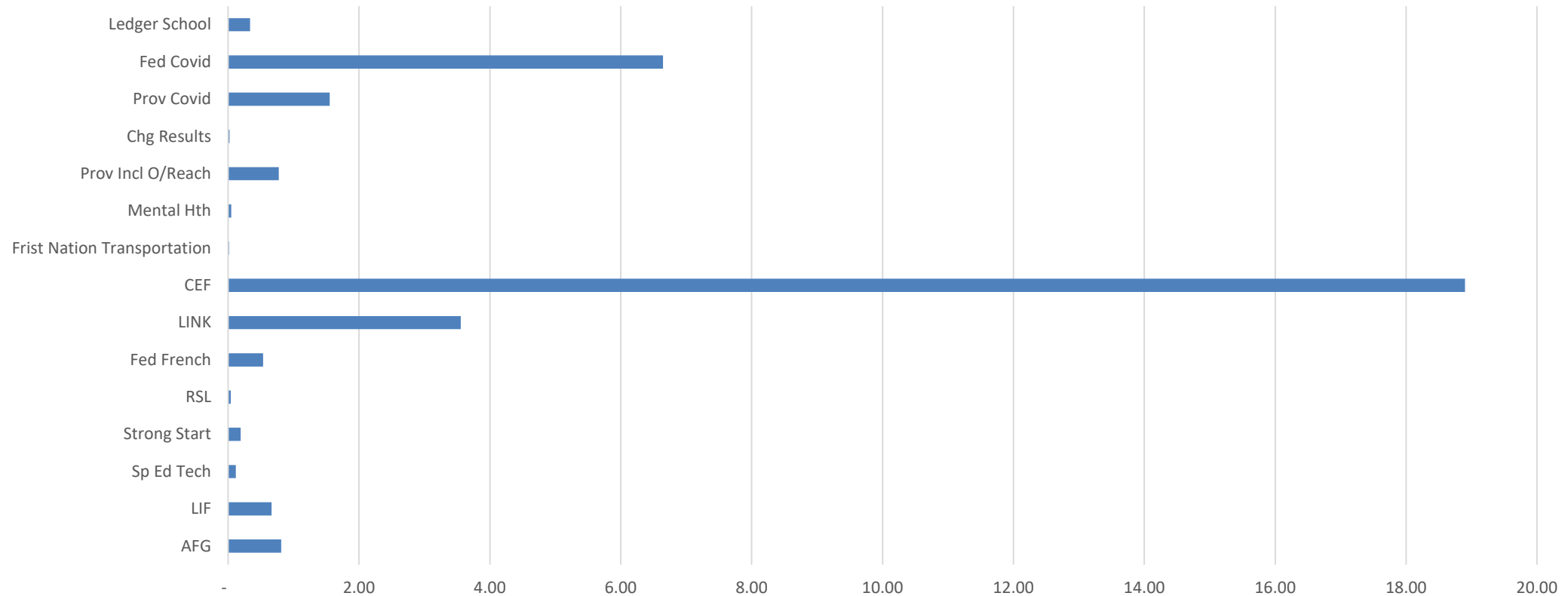


- Education is a **human service**, therefore most of the wages paid are to people **directly servicing students in schools and classrooms day to day**; teachers, counsellors, Principals and Vice-Principals, Education Assistants and Aboriginal Education Workers. These employees are paid 80% of total wages
- **Supporting and foundational** to classrooms are the secretaries, journeymen, custodians, computer technicians, superintendent, accounting staff etc. These employees are paid 15% of total wages
- Finally, when a teacher gets sick or attends a district meeting or a custodian or secretary or education assistant takes vacation, a **replacement or sub** is required to do their work. TTOC's and CUPE Relief employees are paid 5% of total wages

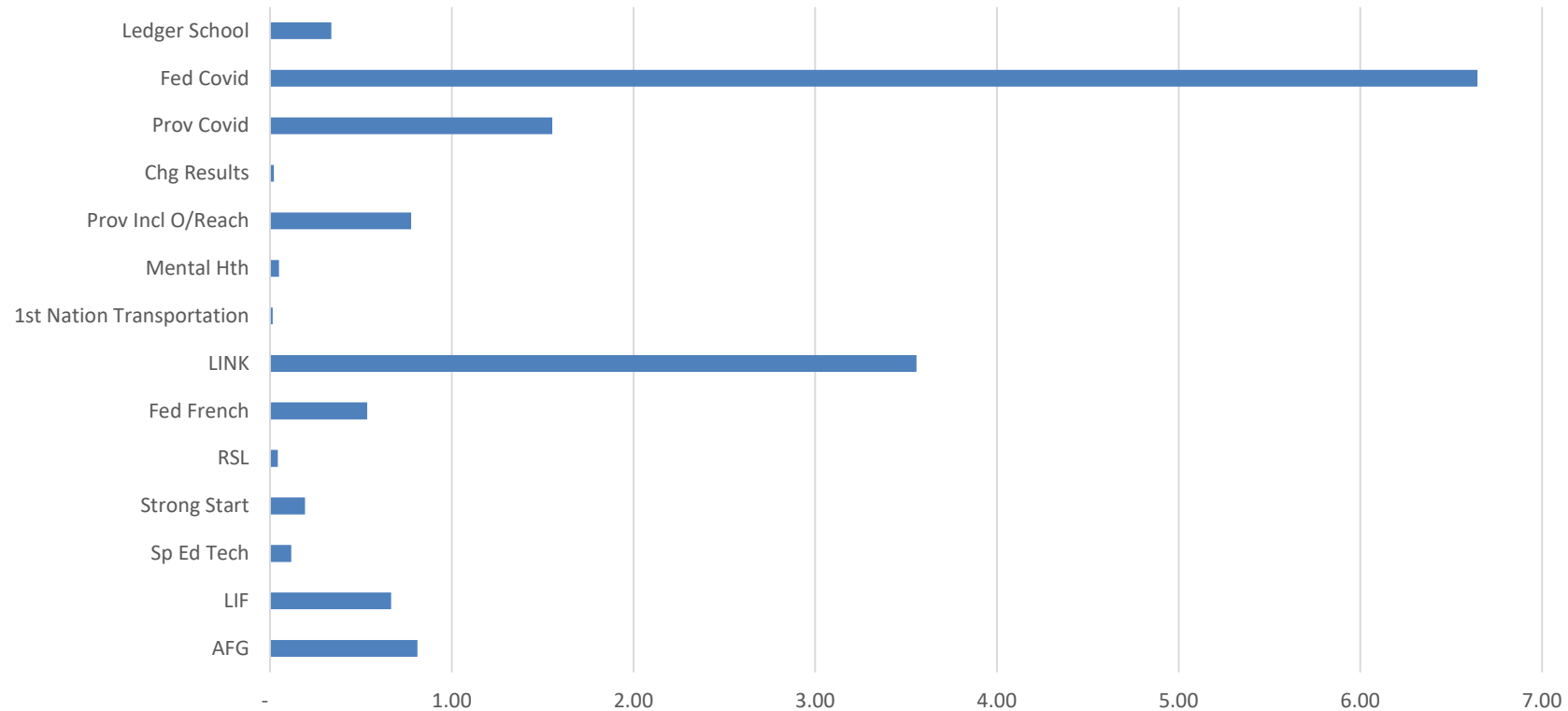
How Do We Stack Up?



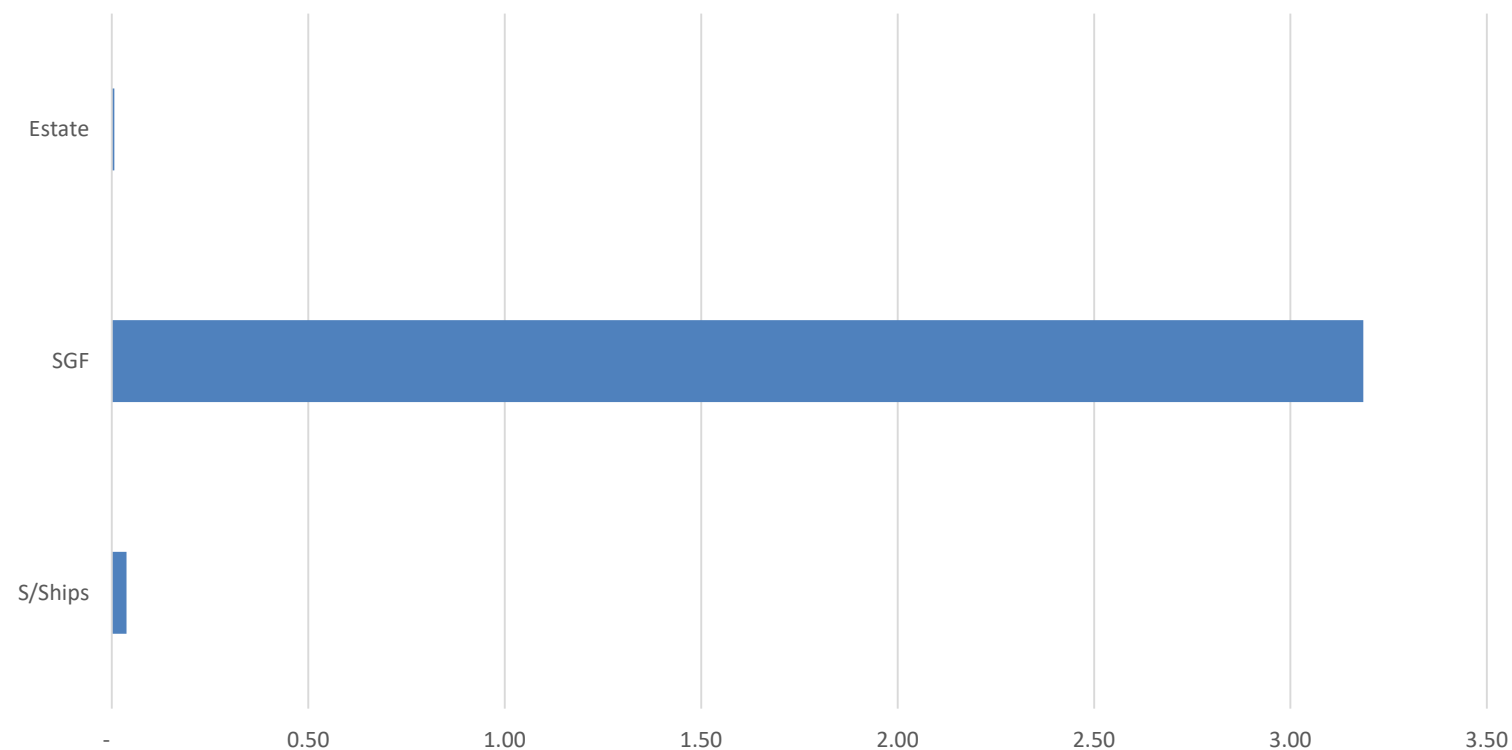
Special Purpose - MOE



Special Purpose - MOE



Special Purpose - Other



Special Purpose Funds - Ministry

- Ledger School
- Provincial Inclusion Outreach Program
- Mental Health & Well-Being Promotion
- Community LINK - Learning Involves Nutrition & Knowledge
- Federal French (OLEP)
- Ready Set Learn
- Strong Start
- SET BC / Special Education Technology
- Learning Improvement Fund
- Annual Facilities Grant
- Classroom Enhancement Fund
- First Nations Transportation Fund
- Safe Return to School (Provincial) COVID Fund
- Safe Return to Class (Federal) COVID Fund

Special Purpose Funds - Other

- Estate
- School Generated Funds
- Scholarships

Capital

Local Capital

- \$\$ the Board votes to set aside for equipment/projects like technology device replacement, childcare capital reserve, learning studios
- Can be planned as a recurring expense each year, or ad hoc depending on surplus at year end and emerging needs

Ministry Restricted Capital

- Approved on a project by project case basis
- Projects are submitted each June on the District's Annual 5-Year Capital Plan
- Requires Ministry approval to spend
- Examples include: playground grants, school enhancement grants, seismic projects, school replacement projects, additional student capacity projects; new builds
- Expectation that Districts will contribute some reserves to approved capital projects

Capital Planning Principles

- Safety
- Enrolment & Capacity
- Existing Building Condition
- Climate
- Funding Categories Available

Capital - Projects

- AFG
 - Used to maintain assets that are not minor or major capital threshold
 - 41 projects
- Additions
 - Used to increase capacity
 - Sundance Elementary
- New Schools
 - Used to increase capacity
 - Downtown Victoria Elementary site acquisition & construction

Capital - Seismic 2022-2023

- Used to seismically upgrade existing school to mitigate seismic risk
 - 6 Projects
 - Sundance Upgrade 3 blocks
 - James Bay Upgrade 1 block
 - Reynolds Upgrade 7 blocks
 - Northridge Upgrade 4 blocks
 - McKenzie Upgrade 3 blocks
 - Victoria West Upgrade 3 blocks
 - NOTE: Awaiting response from Nations re: placement of Shoreline/Craigflower TBD

Capital - School Enhancement Program

- Used to renovate or upgrade buildings that are not big enough for major capital but bigger than AFG can manage
 - 6 Projects
 - South Park – Roofing - Replacement Phase 1
 - Strawberry Vale – Exterior Walls Systems - Siding replacement Phase 1
 - Victoria High – Exterior Wall Systems – Window Replacement Phase 2
 - Victoria High – HVAC – Mechanical Upgrade Phase 2
 - Mount Douglas – Exterior Wall Systems – Window Upgrade Phase 5
 - Esquimalt High – HVAC - Dust Collection System Woodshop

Capital - CNCP Intake

- Used to improve carbon neutrality
 - 5 Projects
 - Sundance - HVAC – replace unit ventilators
 - Spectrum – Energy - Upgrade DDC to Reliable Controls
 - Doncaster – HVAC – replace air handling units
 - Lambrick Park – HVAC - Boiler replacement
 - Lambrick Park – Energy - Upgrade DDC to Reliable Controls

Capital - Playgrounds

- Used to add or replace playground equipment that may have previously fallen to PACs to fundraise
 - 3 Projects (all universally accessible playgrounds)
 - Macaulay - replacement
 - Hillcrest - replacement
 - Sundance - new

Surplus

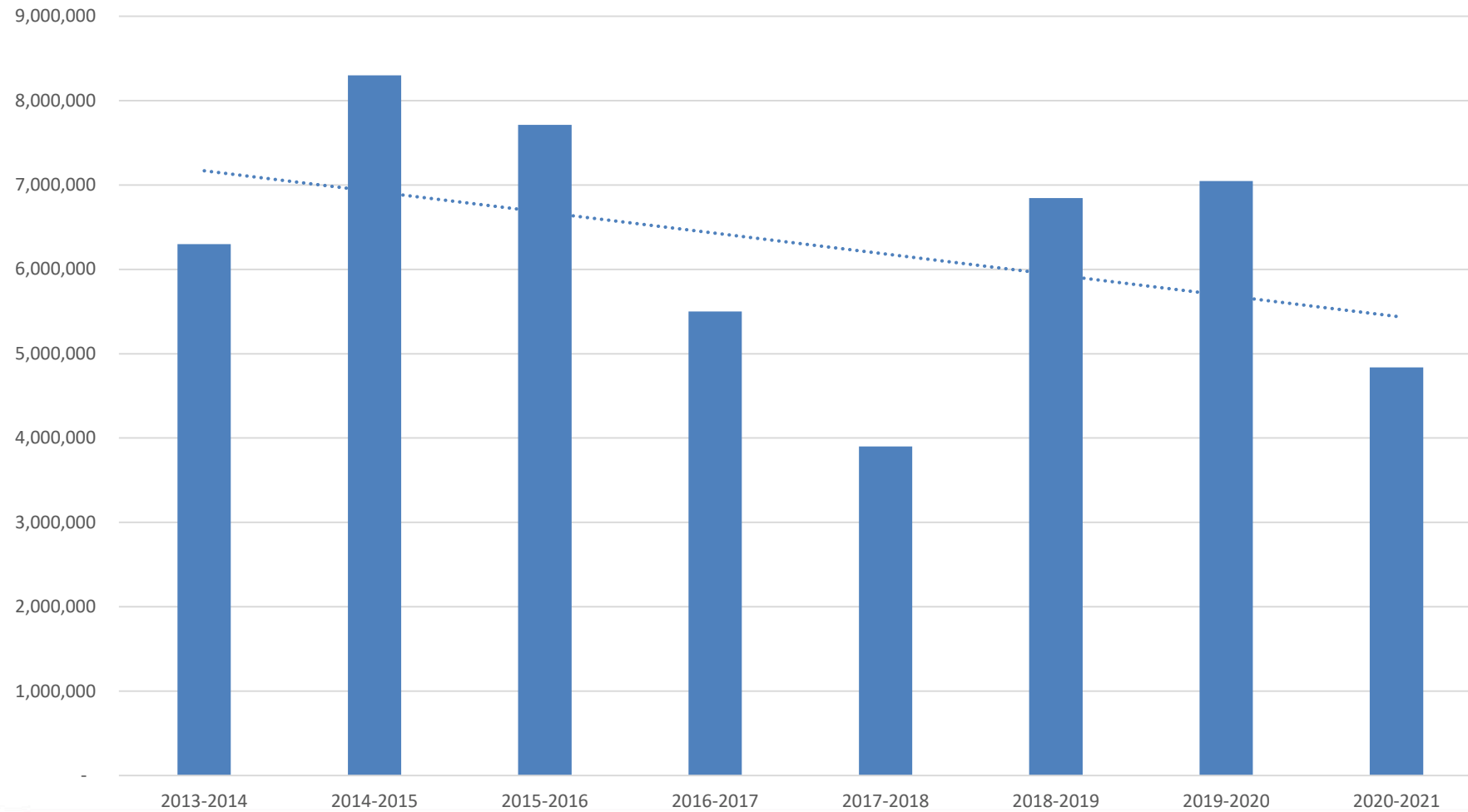
Operating surpluses can be restricted or unrestricted

International program is run like a business with students fluctuating and constant recruiting and enrolment balancing efforts. There is no government/ministry money supporting ISP

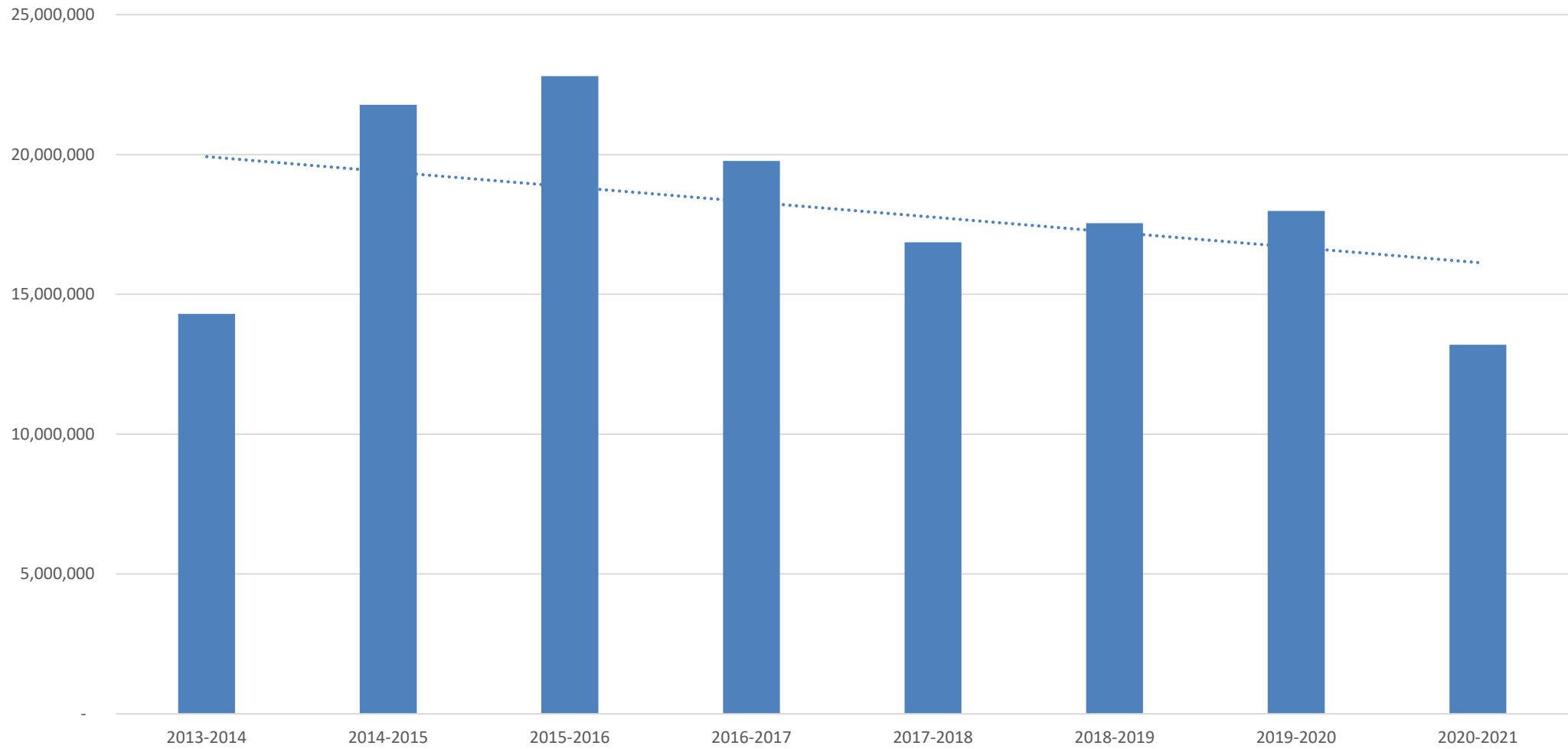
Inclusion Education –this program holds a contingency for students with unique needs that arrive in SD61 after the September 30 funding deadline and for students identified for supports between April (projected) and September (actual)

Facilities –SD61 is currently undergoing major capital upgrades and navigating increasing enrolment. Replacement schools do not have the same furniture & equipment budgets as new schools, shops need upgrading and technology infrastructure is requiring renewal

Surplus Budgeted to Balance Next Year



Surplus History - Overall



Surplus – October 2021

Reserves	
- Reserve - District (Board Approved June 2021)	821,019
- Reserve - District (Board Approved - September 2021)	921,622
- Reserve - International (Board Approved - September 2021)	425,000
Total Operating Reserves (0.98% of revenue)	2,167,641
- Local Capital Fund	320,646
- Ministry of Education Restricted	2,975,006
	3,295,652

Surplus – Ministry Policy

- Specific purpose
- Limited timeframe
- Alignment to Strategic Plan and Framework for Enhancing Student Learning
- Revised policy being drafted

Discussion Topics

Topic 1: Climate

What does the Board need to consider in its resource allocation decisions (budget) regarding climate change?

How should the Board prioritize climate action, and what strategies should the Board use to carry out its climate action plan among all of the other competing imperatives in the K-12 organization?

Topic 2: FESL

How have you experienced the Framework for Enhancing Student Learning and the Strategic Plan in your schools/sites?

Have you noticed a common language developing? Have initiatives aligned to the goals and strategies impacted your school/site?

When you review the goals and strategies that will move success for students forward, how can the Board advance this work through its annual budget process?

Topic 3: Budget Process

How can the annual budget process evolve in ways that build understanding around the complex K-12 context in a large district our size, and provide opportunity for student voice, collaboration and diverse perspectives for the Board to consider in its decision making?

What other budget experiences can you draw on from your own professional career or volunteer activities to inform this discussion?

Agenda

8:20-8:30 Closing Remarks



Thank You & Goodnight

TOPIC #1

Over the past months and weeks, and in particular this week, SD61 along with the community and province at large, has experienced challenge related to extreme weather events.

The Board has carried the following motions that are currently in progress:

That the Board of Education of School District No. 61 (Greater Victoria) recognize that the breakdown of the stable climate and sea level under which human life has developed constitutes an emergency, and that in declaring a climate emergency the Board:

- a) direct the Superintendent to develop a Climate Action Plan that establishes targets and strategies commensurate with the Intergovernmental Panel on Climate Change's call to limit warming to 1.5 degrees;*
- b) direct the Superintendent to report back on specific actions and resources that could be included in future correspondence to the provincial or federal government; and*
- c) demonstrate leadership by directing the Board Chair to write letters to other school boards, local MLAs, and Provincial government encouraging them to declare climate emergencies and develop targets and strategies to combat climate change.*

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to re-establish green teams in every school who will work with facilities to create a process where the green teams categorize and weigh soft plastics once a week. This information will be collected by Manager, Building Operations, Facilities Services and recommendations will be made in the spring of 2021-2022 on how to reduce waste of soft plastics.

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to oversee the creation of a Working Committee and consultation process, as outlined in Bylaw 9210, to prepare a draft Compost and Waste policy proposal which is in alignment with our environmental values and goals.

That the Board of Education of School District No. 61 (Greater Victoria) direct the Superintendent to prepare a Climate Action Plan as directed by the Board in its motion of 24 June 2019, by December 2021 for consideration by the Board and our stakeholders. The plan should also include funding options to support targets and strategies such as available rebates and government funding to meet sectoral targets set by the provincial government.

Questions:

What does the Board need to consider in its resource allocation decisions (budget) regarding climate change?

How should the Board prioritize climate action, and what strategies should the Board use to carry out its climate action plan among all of the other competing imperatives in the K-12 organization?

Table Talk Notes

- We need to empower our young people to take action
- It's about us, as an organization, to model what we need to do draw down our impact and to empower our youth
- We need to look at infrastructure, drive to 5, walking school bus, drive less type initiatives
- So much wisdom within the Indigenous communities on how to lesson our impact on the climate – ways to bring in local Indigenous knowledge to make things better
- Encourage our families and children to look locally for resources/food etc. instead of importing from other lands
- Promote gardens and living locally
- Could the district look at solar power? Conservation and less use of fossil fuels in the buildings
- Incentives and rebates available for using alternate energy resources
- Using electric vehicles for the district fleet vehicles
- Sometimes you have to make an investment up front but the return makes it more than worth it – good for the environment and net profit
- Torquay Elementary has solar panels on their building
- There is a cost associated with green initiatives – we need to look at the cost of changing and the cost of not changing
- Initiatives need to properly researched and these initiatives need to be supported
- Make education of our students a priority and allow for time and funding to support the green team initiatives
 - Recycling was stopped at schools and many schools don't have the capability to compost
- It's so much more than recycling, pack in/pack out - we can't just compost anymore
- New discussions with energy manager - Brian Leslie - need to look at the bigger things:
- Big ticket items in terms of facilities and infrastructure
- Combined with learning and experiences for students and staff
- We really need to hear from our kids/students and follow their lead/voices/input
- Work with other school districts across the province - bring to Ministry - partner with other Districts to create collective voice and possibly strategize and purchase in larger amounts (e.g. solar panels, etc.)
- Invest in helping our kids have high quality access to initiatives and experts that help them know how they can be part of the change - empower them to capitalize on their knowledge and skills to be change makers
- Recommit to greater rentals and use of resources we do have - buildings after hours, neighbourhood partnerships (e.g. Sweden example of community partnership to have after-school tutoring and other programming for students and families)
- Global citizenship and connectedness to nature / place / land

- Local partnerships with examples of innovative facilities, etc.
- When it comes to resourcing climate action, how are we being comprehensive in reviewing where to reallocate from - not just one finite part (e.g. administrative jobs/roles, department budgets, etc.)
- Student Safety – Facilities need to be safe (storms; rain, snow, etc.)
- Students need to see role models – why are we changing light bulbs, solar panels, gardens in schools?
- How do we use Indigenous knowledge to support our conversations on climate?
- Food security is important – no climate, no gardens, no food
- Transportation – move away from fossil fuels
- Priorities are important with children first – safe and sustainable
- Climate needs to be prioritized with other funding sources included – provincial and federal grants
- Start small and with those successes we can go big
- Involve the students
- Needs to be a budget for this
- No cost items:
 - advocate to government for funding
 - joint letter to city of Victoria for bus passes for all students
- Consider a competition to see which school can run their school more climate friendly, every school can be environmentally friendly in its own way (e.g. tree planting, food waste)
- Will cost money, but will cost too much to not make a focus moving forward
- More capital – carbon neutral (boilers etc.)
- When building new schools, making them as efficient as we can (net zero project), requesting Ministry to fund these capital initiatives
- Look at other partnerships for help
- Retrofitting schools with solar panels – extensive presentation made and willingness in community but no action
- Board pays compensation for mileage, but not for taking the bus or riding your bike
- We're seeing more than every pandemic, heat dome, forest fires, floods – really need to put our mind to what we can do for climate action
- Possible for half of schools by 2030, all by 2050
- Clear action plan no later than a year from now
- Looking at moving all vehicles in school district to electric by 2025
- Ensuring that climate accountability committee so all working groups to be sitting together and having these discussions and looking at accountability
- While district has slowly tried to reduce carbon footprint, have a reporting out process to understand what is being done so we have a clear idea
- Important that we understand where we are, where we are going and where we've been
- Look at well-being and climate anxiety specifically Indigenous students on these lands; heard sentiment from a lot of students
- More support for safe streets so students can walk safely, or bike safely
- Climate action-safe outdoor spaces help families get kids to school. Really important.
- Energy uses, geo-thermal, spending money to reduce energy consumption.
- Safe buildings and grounds.
- Solar, self-contained as possible.

- Go away from fossil fuel.
- Top priority-Climate Action-Don't skimp.
- SD a new challenge.
- Question of provincial funding with appropriate to respond to this challenge.
- View it from a one foot to a 10,000 foot view.
- Even 10 year olds know how to do it better.
- Decision through budget process.
- Small steps put together can make bigger decisions.
- Current practices-what goals.
- Can we do better? Yes.
- Education K-12; we as adults need to be the role models. Encourage this through the students.
- Secondary kids-varying resources get moved away from other things.
- Don't drive so much.
- Packaging reductions.
- Students top of mind.
- Model for students.
- Decisions, do better!
- Baseline carbon footprint would be nice to know and measure from.
- Solar, heat pumps-energy.
- Initial outlay \$ to make more green; cost benefits in both short & long term.
- Cut resources and supplies – can redirect; bottled water, paper usage
- Highly complex; consultation up front to see where low-hanging fruit; strategically place funds; net zero
- How will this play out in schools; need champion, can drop-off when you lose your champion.
- Direction from District; guidance and resources, working together w. administration and teaching staff; natural play area, gardens, weather monitoring.
- Sustainable schools document (2001); practical guide; school-wide initiative, engage everyone, empower w. positive stories, speakers and industry leaders (exciting), climate into curriculum in long-run.
- greening; kids in touch w. nature; school garden; remove barriers from getting green projects such as gardens moving forward.
- VSB small book for all environmental projects; can and can't funding – grant writing for green projects, reach out to community for resources; standardize.
- Facilities barriers; long process.
- What are more frequent road blocks schools are experiencing? How to streamline?
- Sometimes just reluctance to do something different.
- Not changing footprint; just shifting it, e.g. pack-in; pack-out; what is global view? Collaboration with municipality.
- School-based initiatives; policies & processes to support community around climate action.
- Make schools greener in long-term budget plans; green roofs, metal roofs, etc.
- Hopeful for more \$ for net zero ready; District needs to take it to the next step; centralize things that need external support; streamline processes.

TOPIC 2

The Framework for Enhancing Student Learning (FESL) was approved by the Board on September 27, 2021 (<https://www.sd61.bc.ca/our-district/financial/>).

As a learning community, we are deeply committed to each student having the opportunity to fulfill their potential and pursue their aspirations. We are becoming increasingly more data literate and are dedicated to having all of our schools be inclusive and culturally responsive learning environments.

FESL complements the District's Strategic Plan and summarizes all students' culturally responsive educational outcomes as well as the goals and strategies for continuous improvement.

Goal One of the Greater Victoria School District's Strategic Plan is to create an inclusive and culturally responsive learning environment that will support and improve all learners' personal and academic success.

Over the last five years, students in School District No. 61 performed at a rate of one percent lower than the province in the five-year completion rate (see Appendix p. 13). When we analyze the data, we continue to see disparities for students who identify as Indigenous and students with disabilities or diverse abilities. In order to continue to close the achievement gap, Goal One focuses on those students currently experiencing the least success in our system.

To realize this goal, three strategies were developed:

1. Develop and support high-quality learning opportunities
2. Engage and collaborate with students, families, and staff to provide an inclusive learning environment
3. Address the inequity of outcomes for diverse learners

Goal Two of the Greater Victoria School District's Strategic Plan is to create a culturally responsive learning environment that will support Indigenous learners' personal and academic success.

To realize this goal, three strategies were developed:

1. Critically examine personal and systemic biases
2. Support Indigenous student identity through collaboration with Indigenous community
3. Address the academic inequity of outcomes for Indigenous learners

Goal Three of the Greater Victoria School District's Strategic Plan focuses on creating an inclusive and culturally responsive learning environment that will support all learners' physical and mental well-being.

To realize this goal, four strategies were developed:

1. Provide Professional Learning Opportunities for all staff
2. Create a Collaborative Children and Youth in Care team

3. Engage and collaborate with families
4. Address inequity of opportunity

Question:

How have you experienced the Framework for Enhancing Student Learning and the Strategic Plan in your schools/sites? Have you noticed a common language developing? Have initiatives aligned to the goals and strategies impacted your school/site?

When you review the goals and strategies that will move success for students forward, how can the Board advance this work through its annual budget process?

Table Talk Notes

- From facilities, in the last 2 years there has been an apprenticeship program started to allow people to learn and to work at a higher wage. Red Seal programs with the assistance of the district and helps to overcome barriers for our employees
- Community standpoint – supporting Indigenous identity – work with the Metis Nations is ongoing and the Metis students are feeling supported
- Inequity between schools, parent volunteer base is different from school to school
- One of the targets of the FESL is about reducing barriers. Principals encourage communication and targets to be explicit – use the FESL and strategic plan in our decision making processes – alignment is critical for students, staff, parents and community to be successful in meeting our goals
- Where is the doing? Walking the walk and what are we going to explicitly do to meet these goals/targets
- Each goal is equally important
- How do you prioritize areas within each goal and ensure equity amongst the goals
- How do we make the documents more “livable” – a one page summary?
- We need to look at the impact of decisions on all three goals, not concentrating on just one goal at a time they are a collective
- Wellness – things are really tough for all members of our community – students, staff and families
- We will have to move some funds in the budget in order to support the strategic plan
- Is there a disconnect between teachers and the board as to what is seen as supporting the strategic plan. There was a lack of collaboration and communication between teachers and trustees. Teachers feel there is a lack of trust with the process. Teachers would like more input/collaboration with budget decisions
- Communication is very important
- Parent view – we would like choices on budget decisions, more information on why choices were being made
- Public interpretation played into last year’s budget cycle

- It would be valuable to be able to bring people together for these important conversations – coming together helps to build communication and trust (Zoom made last year very challenging to build relationships and communication)
- Relationship and trust is key!
- Removal of behavioral programming has not seemed equitable - not working for students with highest needs, not working for others - desire to recreate these programs
- We need specially trained staff to work with ALL children - trauma-informed practices, social-emotional learning, etc.
- proud/excited to see Strategic Plan with a distinct focus on vulnerable learners
- Ratio of 1:66 for ELL supports is too high - request for trustees to be aware of this
- Examples of case management and workloads/demands
- Bring awareness, professional learning, laser focus on supports and strategies for vulnerable students
- Focus on success stories, capture-celebrate-promote-share
- Priority focus for schools with on-reserve students/families - such as Craigflower, Shoreline, Esquimalt
- We are in a crisis - need to commit stability of funding and resources to support these priority areas in the Strategic Plan for us to see any progress
- EA lens is that they are no longer focused on supporting learning, but rather managing behaviours
- Community resources and supports are still needed - mental health needs have increased dramatically
- EA recruitment/retention and professional learning supports
- How do we connect all of this together - comprehensive, collective vision and action - with community partners
- How can we reconnect disengaged students/families with a 'hook' to draw them in - e.g. land-based learning ... help them be ready to learn
- Example of a program from community that helps kids and parents be engaged with food, connection, activities, learning, belonging ... wraparound supports
- Providing an environment that supports all to feel safe, seen and supported. Welcome and ready to learn.
- Good intentions but implementation lacks resources
- Cultural component is important – meeting students where they are at
- Resources are needed to train P/VP with communication
- More Indigenous Education Assistants needed
- Resources needed to align relationships to education and awareness
- Move slower for a broader picture and awareness
- Vice Principal time is important – improves communication opportunities with families and partners

- Data collection, benchmark app will coincide nicely with early learning collaborative teacher; early intervention is key; see some movement in that area and appreciate work being done by district and learning team in this area
- GVTA trying to engage and align to strategic plan – looking to have educators reflect student body (kids need to see themselves reflected in educators around them)
- Preferential hiring for indigenous teachers agreement, concrete way of supporting students
- Hiring equity for racialized groups (BIPOC) – so more of students can see themselves reflected in their teachers
- Indigenous students lumped in with students with diverse learning or special needs – upsetting; we are separate from this category, should be in own category.
- Some Indigenous students may have diverse learning or disabilities, but not all do
- Language in FESL should be reflective not a deficit way for children
- Within buildings, we are trying to survive; exhausted and trying to focus to a future when we are still trying to get through today is really difficult
- To come up with theories, ideas, directions we want to go – they are so far in the distance, I don't know how we wrap our brain around them
- Can't answer any of these questions as we are busy surviving; until we address what is happening right now, I don't know how we can address these goals for the future
- Unless you are in the school you don't realize the differences from a couple of years ago
- For teachers, dealing with day to day hard to see big picture, feels frustrating on ground as there are so many other things to deal with hard to conceive big picture documents
- Teachers are exhausted and just trying to cope (absences, med leaves unsustainable), new teachers burning out, hard for these big picture topics to grasp
- Earlier intervention supports
- Ensuring all children feel supported as a whole, not just academically
- More one on one support for students – case manager, YFC or someone, needs to be an adult accountable to a student
- Students slipping through cracks, no one is checking in to their success
- EAs are really big area that needs to be expanded on – when ask student who their person is, say EA
- Investing money in family engagement, check in with families, learn so much by talking to family, powerful; see a difference when that isn't there
- Invest in more permanent open spaces for indigenous students; quiet spaces with one-on-one support, learning spaces
- Ensure all schools have these rooms (full capacity due to enrolment growth so quiet spaces are gone)
- Curriculum – Indigenous literature as a course, how to support teachers to incorporate these teachings
- More speech therapists
- Seamless Kindergarten staffed by CUPE 947 before and hour so more hours

- Comes down to pay and hours – has to be appealing to the general public; less hours and not paid as well as Sooke and Saanich
- Tough work – doing multiple classrooms and students, go go go, burning EAs out
- Giving them the support (e.g. meaningful professional development opportunities)
- Can't be any more cuts to library clerk or EA hours – caused total chaos around district, has been really detrimental and are now just seeing impacts of these cuts
- 66 for ELL students is entirely too high
- PTSD in students who are refugees, not feeling safe in Mexico, require much more time for support
- More EAs/Teachers, lens of the "whole child", pro-d on what can be done to support these students
- EAs say they aren't supporting students, they are managing behaviours.
- Budget for specially trained EAs
- Strategic Plan is good and allows richer dialogue.
- Common language piece-need to realize where students have come from, where they are going.
- Shotgun approach is not where we want at Central.
- We focus on equity and diversity.
- Work/focus on vulnerable learners.
- Adults need to move forward in their growth.
- Personal growth for staff is really valuable.
- Focus goals 1 to 3.
- Common language next steps.
- Common language for parents.
- What affects learning?
- Care for each other.
- Link into strategic plan.
- Common language developing.
- More inclusive/differentiation.
- How does a teacher meet these literacy needs?
- Happy removing marks from grades 6 to 8.
- See an attempt to provide learning opportunities for staff.
- School focusing on connectedness.
- Keep class sizes reasonably small.
- Staff developments!
- Cultural, response, awareness.
- Brought in drums, Elders Veterans.
- Worked to bring into the environment.
- Think we have been doing a really good job.
- Support but limited funds.
- Need support.

- We are doing a pretty good job.
- I think we can do more.
- Frustrated in my job in Career Centre.
- Have to break the bubble.
- In my school definitely front of mind. Getting kids to buy in is tough.
- I like where we are going.
- Struggle. Aware of SD Policies.
- Need to do a lot more work.
- Parents need help to understand.
- Common language-parents struggle.
- Reduction of EA's, programs from last year's budget processes.
- Want this front and center.
- Did not like those reductions last year.
- Kids with IEP-educational goal?
- How do you properly record educational goals?
- Diverse student body.
- Worked for years to improve.
- Pandemic teaching.
- Not a lot of energy left in me to sit through 6 weeks of learning.
- How do we get more resources in front of students?
- Put more people in touch with students.
- Data; put data into buckets; fail to see full picture at times; FSA component of assessment in conjunction with more information; allow greater visualization.
- Not sure if we need more data; teachers know where students are at; don't have student learning support that they should have; ratios used = less support; use \$ to support learners not to obtain more data.
- Data informs process; very prevalent at Shoreline that students need support; doing school-wide initiatives; need to measure how they are doing; having resources to do what we need to do is a struggle; wish more \$; short-change kids; short-change society.
- What single resource would have biggest impact?
- Need people who are qualified; more people; how to attract them; employee market; more opportunities for kids to keep them engaged.
- More adults in building; more connection.
- Partner with private industry; gym or room to be active; nutrition is big; habits being cultivated from K; work through all grades.
- Unregulated adult will not be able to regulate a child; student-centred; as adults need to be coming from a place of strength.
- Stress and anxiety; kindness and empathy towards kids; been a long time since they had fun.
- Kids in crisis; even ones who had coped well are not doing well; teacher role has expanded and not trained; feeling spent; nourish teachers; positive impact on students.

- Indigenous; what is happening with those kids who have returned to class after COVID; don't understand where Indigenous funding goes to support those students; incorporating outdoor learning – use existing funding – shift from other areas not necessarily needed at elementary (D. Hovis model at Oaklands); Indigenous person at school to make that connections with all students.
- Partnerships; not off side of Principal's desk; focus on connectedness; find spark for each student and nurture it; need skilled bodies; training and mentorship; acknowledge that we need to look after each other; kindness (value).
- FESL and data collection – data is strategic plan; minimize bias; place for it to inform larger picture; not quick and reactive.

TOPIC #3

The Board of Education typically approves its budget in one meeting and uses surplus from the previous year to balance the upcoming year. In recent years of K-12 regular enrolment growth, along with a steady, robust International Student Program, budget decisions have typically been fairly simple.

During the pandemic the District experienced a deficit for the first time in many years and as a result, the Board adopted a new process for budget 2022-2023 development.

At the same time the Ministry of Education is requiring new/revised policy on surplus and Financial Statement Discussion and Analysis Report to annually report on boards' progress towards meeting board objectives as outlined in their multi-year financial plans (for example, enhanced student educational outcomes (FESL) and other operational needs of the board).

Ministry policies below:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/operating-surplus>

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/financial-planning-reporting>

Question:

How can the annual budget process evolve in ways that build understanding around the complex K-12 context in a large district our size, and provide opportunity for student voice, collaboration and diverse perspectives for the Board to consider in its decision making?

What other budget experiences can you draw on from your own professional career or volunteer activities to inform this discussion?

Table Talk Notes

- Some questions were not answered during the process last year, lack of follow up
- It would be great for the VCPAC to share information with the schools so it can be shared with all parents with the possibility of having special meetings to help provide input. It was very rushed and parents didn't feel like they had a say. Need more data and time in the process. Data will show why money is needed in some areas and needs to be moved from other areas – the whys and why nots
- Community felt like the decision was already made and presented as a done deal. Not a lot of opportunity for input or feeling like you had a say.
- Lack of trust in the decisions that were made
- Student voice is important in the conversation
- Talking tables is a step in the right direction
- The instability that the process produced made some employees fearful

- Trust and relationship is key. Budget committee is working on building trust, relationship and communication. The committee needs to hear each other's perspectives. There is an expectation that members of the committee push the information out to their groups and then bring feedback back to the committee. Transparency is important and communication will help facilitate this
- Cuts effect people personally. Everyone would love to have more money and you can never have enough to do everything you want to do.
- Always good to have options when you have to cut money and weighing them against the district's priorities and commitments around the Strategic Plan and the FESL
- Clarity is important – we can do anything but we can't do everything
- We need to live sustainably and it may mean that tough decisions need to be made
- Equity in voice is important for the process, not just the loudest voice and the voice that connects with the media should be heard.
- Keep the goals and targets in mind when tough decisions need to be made
- The current process has more opportunity and openness about it
- Building relationship and knowing each other is the biggest shift in this year's process
- Conversation needs to be fluid and open with the long game in mind
- We will get there but it may not be easy but it will be worth it
- Space out the budget readings in front of the board
- Projections in the spring are very conservative, not a good foundation to work from
- Surplus model is not sustainable
- Infrastructure and capital costs/overspends should not infringe on student learning
- E.g. we can't take away supports from students for earthquake priorities
- Needs to go back to the province as feedback
- New committee structure is good - new/more opportunity for better consultation and input
- Need to step away from having an 'us versus them' mindset ... creating adversarial attitudes and competing priorities
- Are there systemically problematic issues with the funding model - how do we raise these and bring forward for feedback and action
- Again - can Districts / Boards work together to surface these barriers (e.g. facilities/capital costs) to bring a more collective voice/approach to the Ministry
- E.g. VISTA, BCSTA = funding and model review
- Share the information with transparency and honoring local protocols
- Include student voices
- Have a transparent fair system – vocal parents had more success in getting the Board's attention
- All voices need to be heard
- Provide rationale for the final decision
- Indigenous Perspective – how do nations work alongside?
- Gather data to help make the decision – how does this impact all, not just a certain group – loud voices get what they want, soft voices lose out.

- Equitable standard regardless of background
- Collaborative conversations are important – do not overwhelm with a lot of information all at once
- Identify schools in district that have extraordinary needs (and every year needs those same supports), do not wait until Sept 30th for extra supports
- If we are looking to spend money in that year, should enact proactive measures to support those schools
- Need to address equity issue first, then look at balancing resources
- When we put barriers up inside our own system and force employees to have to beg for certain supports, affects morale for staff and makes them question whether they are putting their own job in jeopardy for asking for supports for children
- Should be examining what barriers are we putting up internally, staff shouldn't feel apologetic or wrong to advocate for best supports
- Don't feel what we say here will make a difference
- If we put the kids first and money aside, we could put an EA in every class, have space we need for every class, every student would get the attention they needed – could you imagine the number of children who would be successful?
- Kids have to come first!
- More ongoing communication between local First Nations communities rather than just being invited to these types of meetings, space to bring concerns, and have our voices at these tables more regularly. Often the way we are approached isn't right or doesn't make sense.
- GVTA budget – smaller budget, based on year prior
- Don't rely on preparing budget after you know your revenue
- Common for boards to rely on surplus from year prior as enrolment isn't known
- Don't know problem of relying on surplus year to year – change in policy, significant change to not rely on surplus
- School budget & staff committee – tried to spend money for students in that school year
- Get questions answered when they are asked
- Tell parents what's going on and what's happening so PACs can meet, bring back ideas, thoughts and input (felt left out last year and like decision was already made).
- Consultation vs Not ACTUALLY Consulting, no/few opportunities for consultation
- Feeling like decision was made and Indigenous Ad Hoc Committee just asked to rubber stamp
- Speaking with students, include them in the conversation
- Really appreciated the opportunity tonight (step in the right direction)
- If you have to move X amount of money, best to have 2X worth of options
- WE can do anything, but we can't do everything
- Make sure budget is focused on priorities (FESL/Strat Plan)
- Not everyone is going to be happy, but we need transparency and communication
- Equity of voice needs to be included in the process
- More openness to have these conversations around the school community, more collaborative

- Board drafted some good policies around budgets.
- On paper, on a graph-to better understand budget numbers.
- Put it out in lots of different ways so many people can better understand.
- Give me the street version.
- Like to see this info a good week ahead of time.
- Reflecting back on other consultations over process-example catchment consultation-Victor, South Park, Cloverdale conversation.
- February-inclusive learning presentation. Did not like that process.
- Like the budget process when you have a good exchange.
- Listening to conversation is really good.
- Respond to concerns.
- SD 61 staff are really good.
- Show respect for parents, critical choices.
- None of us want to be where we were in June of last year.
- Leadership with Grade 8's.
- Respect.
- Open dialogue-discussion.
- Children most important stakeholders.
- What do you need to be happy at school?
- Type of dialogue.
- Always places to improve.
- Table talk.
- Perplexed with some of the questions.
- Info needs to be introduced in a variety of formats.
- Hope Board hears clearly-music is so important.
- Help kids with skills to keep them for the future.
- Provide funds to allow learning supports.
- Put the money at the beginning of a child's life where they need it the most.
- Advocate to keep music.
- Use simple language.
- Challenging to budget when some voices more prevalent; not all voices are heard; intricate and complex; working with less and trying to do more; trying to balance; better understanding of what the impact will be; reduced administration time had huge impact; how to learn from what happened in last year.
- Opportunity to listen; what are mechanisms to do that?
- Dedicate position as management; didn't know impact until it happened; spend time to understand what actually was impacted.
- Survey in previous job on what is working or not; round table with senior leadership regardless of position.
- Quiet voices; surveys of students to hear their voices.

- Asking questions of people not ordinarily involved in process as to what they see from their perspective.
- Is analysis done prior to major cuts to detail system-wide impact?
- Levelled discussions; potential budget; lots to say once budget hits the table the voices start to come out; some quantitative; some qualitative – story-telling, e.g. music impact. Sometimes unintended consequences with changes – what are we not collecting and should be?
- Collaborative work of everything on the table; come to bottom line together and fully understand what is at stake.
- Limited specificity about priorities in budget; nothing on the table (at this event).
- Mental health of Indigenous students; expand elders in residence; Indigenous workers in schools, not just for Indigenous students but for all students.
- Honour work being done by Indigenous Department; what support is needed? More time to do things well.
- Spend targeted \$ in different ways; used appropriately; are kids getting literacy and oral language support.
- Is there room for talking tables once decisions are on the table; enjoy the perspectives at the table.

	Actual 2018/19	2019/20	2020/21	Projected 2021/22	2022/23	2023/24	2024/25
Revenues							
Provincial Grants							
Ministry of Education	180,236,383	188,469,242	191,638,791	196,306,901	197,218,354	197,710,468	197,711,028
Other	35,363	52,137	100,802	112,750	112,750	112,750	112,750
Tuition	16,036,198	15,412,570	9,496,466	14,170,750	13,600,750	14,350,750	15,100,750
Other Revenue	2,457,964	2,257,506	2,325,833	2,097,132	2,032,532	2,032,532	2,032,532
Rentals and Leases	2,093,927	1,784,510	1,587,882	1,779,874	1,861,874	1,779,874	1,779,874
Investment Income	1,191,212	958,052	568,013	352,652	352,652	352,652	352,652
Total Revenue	202,051,047	208,934,017	205,717,787	214,820,059	215,178,912	216,339,026	217,089,586
Expenses							
Salaries	146,767,481	152,630,113	153,932,671	161,285,046	160,544,175	160,544,175	160,544,175
Benefits	32,563,782	32,915,200	34,422,220	36,857,543	36,993,370	36,993,370	36,993,370
Services	8,011,156	7,054,257	7,007,812	7,671,072	7,580,231	7,704,706	8,178,181
Student Transportation	995,979	906,201	915,608	1,076,545	1,076,545	1,076,545	1,076,545
Professional Development and Travel	1,176,030	888,436	1,038,194	727,897	727,897	727,897	727,897
Rentals and Leases	115,235	115,250	126,428	109,851	109,851	109,851	109,851
Dues and Fees	108,797	106,549	110,536	105,199	105,199	105,199	105,199
Insurance	355,418	357,839	424,325	420,003	420,003	420,003	420,003
Interest	-	-	-	-	-	-	-
Supplies	6,164,308	4,793,206	6,188,153	7,575,978	7,441,389	7,441,389	7,441,389
Utilities	4,588,290	3,945,642	3,799,926	3,828,312	3,828,312	3,828,312	3,828,312
Total Expenses	200,846,476	203,712,693	207,965,873	219,657,446	218,826,972	218,951,447	219,424,922
Operating Surplus (Deficit) for the year	1,204,571	5,221,324	(2,248,086)	(4,837,387)	(3,648,060)	(2,612,421)	(2,335,336)
Net Transfers (to) from other funds							
Tangible Capital Assets Purchased	(2,445,300)	(1,320,071)	(2,538,503)		(1,000,000)	(1,000,000)	(1,000,000)
Tangible Capital Assets - Work in Progress	(151,473)	(110,540)					
Local Capital	(639,270)	(639,270)					
Total Net Transfers	(3,236,043)	(2,069,881)	(2,538,503)	-	(1,000,000)	(1,000,000)	(1,000,000)
Total Operating Surplus (Deficit), for the year	(2,031,472)	3,151,443	(4,786,589)	(4,837,387)	(4,648,060)	(3,612,421)	(3,335,336)
Surplus Used	2,031,472	-	4,786,589	4,837,387			
Surplus/Deficit	-	3,151,443	-	-	(4,648,060)	(3,612,421)	(3,335,336)

School District No. 61 (Greater Victoria)
Schedule of Operating Expenses by Object (Schedule 2B)

	Actual			Projected			
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Salaries							
Teachers	86,474,007	90,992,489	90,349,744	94,263,754	94,263,754	94,263,754	94,263,754
Principals and Vice-Principals	12,781,738	13,209,113	14,066,958	14,473,773	14,386,180	14,386,180	14,386,180
Educational Assistants	17,697,841	18,292,596	17,265,674	19,262,399	18,873,769	18,873,769	18,873,769
Support Staff	16,930,718	17,796,238	18,669,864	19,440,025	19,373,303	19,373,303	19,373,303
Other Professionals	4,122,729	4,439,325	4,916,468	5,139,314	4,957,013	4,957,013	4,957,013
Substitutes	8,760,448	7,900,352	8,663,963	8,705,781	8,690,156	8,690,156	8,690,156
Total Salaries	146,767,481	152,630,113	153,932,671	161,285,046	160,544,175	160,544,175	160,544,175
Employee Benefits	32,563,782	32,915,200	34,422,220	36,857,543	36,993,370	36,993,370	36,993,370
Total Salaries and Benefits	179,331,263	185,545,313	188,354,891	198,142,589	197,537,545	197,537,545	197,537,545
Services and Supplies							
Services	8,011,156	7,054,257	7,007,812	7,671,072	7,580,231	7,704,706	8,178,181
Student Transportation	995,979	906,201	915,608	1,076,545	1,076,545	1,076,545	1,076,545
Professional Development and Travel	1,176,030	888,436	1,038,194	727,897	727,897	727,897	727,897
Rentals and Leases	115,235	115,250	126,428	109,851	109,851	109,851	109,851
Dues and Fees	108,797	106,549	110,536	105,199	105,199	105,199	105,199
Insurance	355,418	357,839	424,325	420,003	420,003	420,003	420,003
Interest					-	-	-
Supplies	6,164,308	4,793,206	6,188,153	7,575,978	7,441,389	7,441,389	7,441,389
Utilities	4,588,290	3,945,642	3,799,926	3,828,312	3,828,312	3,828,312	3,828,312
Total Services and Supplies	21,515,213	18,167,380	19,610,982	21,514,857	21,289,427	21,413,902	21,887,377
Total Operating Expense	200,846,476	203,712,693	207,965,873	219,657,446	218,826,972	218,951,447	219,424,922

School District No. 61 (Greater Victoria)
Schedule of Operating Revenue by Source (Schedule 2A)

	Actual 2018/19	2019/20	2020/21	Projected 2021/22	2022/23	2023/24	2024/25	Assumption
Provincial Grants - Ministry of Education								
Operating Grant, Ministry of Education	177,318,296	181,291,074	183,351,677	194,110,517	195,021,970	195,514,084	195,514,644	Based on 3 year enrol projection
ISC/LEA Recovery	(1,080,815)	(1,063,116)	(1,031,724)	(1,031,724)	(1,031,724)	(1,031,724)	(1,031,724)	Assume no change, in and an out
Other Ministry of Education Grants								
Pay Equity	2,896,617	2,896,617	2,896,617	2,896,617	2,896,617	2,896,617	2,896,617	Assume no change
Funding for Graduated Adults	102,727	152,725	89,835	100,287	100,287	100,287	100,287	Assume no change
Transportation Supplement	20,027	20,027	20,027	20,027	20,027	20,027	20,027	Assume no change
Economic Stability Dividend	223,599	0	0	0	0	0	0	
Carbon Tax Grant	144,262	144,262	0	0	0	0	0	
Employer Health Tax Grant	496,343	1,633,354	0	0	0	0	0	
Strategic Priorities - Mental Health Grant	30,300	0	0	0	0	0	0	
Support Staff Benefits Grant	24,497	24,497	193,437	193,437	193,437	193,437	193,437	Assume no change
Support Staff Wage Increase Funding	0	1,005,680	0	0	0	0	0	
Teachers' Labour Settlement Funding	0	2,342,257	5,654,057	0	0	0	0	
BCTEA - LEA Capacity Building Grant	13,700	0	0	0	0	0	0	
Early Career Mentorship Funding	0	0	435,000	0	0	0	0	
FSA Scorer Training	17,740	17,740	17,740	17,740	17,740	17,740	17,740	Assume no change
Acess Grant	5,000							
SRG3 Assessments	6,590							
Professional Learning Grant	17,500							
Early Learning Framework		4,125	4,125	4,125				Assume 3 year revenue
Equity Scan Implementation			3,000					
Suicide Prevention			5,000					
Total Provincial Grants - Ministry of Education	180,236,383	188,469,242	191,638,791	196,306,901	197,218,354	197,710,468	197,711,028	
Provincial Grants - Other	35,363	52,137	100,802	112,750	112,750	112,750	112,750	
Federal Grants								
Tuition								
Summer School Fees	52,856	31,541	1,720	0	0	0	0	Assume no summer school
Continuing Education	6,525	7,225	2,975	7,000	7,000	7,000	7,000	Assume no change from prelim
International and Out of Province Students	15,976,817	15,373,804	9,473,221	14,158,750	13,588,750	14,338,750	15,088,750	Enrol growth 113 for 21/22 and \$1M Short-term/ 22/23 875, 23/24 925, 24/25 975
Distributed Learning			18,550	5,000	5,000	5,000	5,000	21/22 based on current revenues
Total Tuition	16,036,198	15,412,570	9,496,466	14,170,750	13,600,750	14,350,750	15,100,750	
Other Revenues								
Other School District/Education Authorities	2,700	2,700	2,700	2,700	2,700	2,700	2,700	Assume no change
LEA Funding from First Nation	1,080,815	1,063,116	1,031,724	1,031,724	1,031,724	1,031,724	1,031,724	Assume no change, in and an out
Miscellaneous								
Odyssey French Language Assistant Funding		16,542		27,100	0	0	0	
Industry Training Secondary Schools	150,050	191,389	193,250	175,000	175,000	175,000	175,000	Assume no change
Indigenous Curriculum Project	5,136	5,259	4,205	5,000	5,000	5,000	5,000	Assume no change
Misc Fees and Grants	428,296	199,269	516,496	105,981	105,981	105,981	105,981	Assume no change from budget (in and out)
Cafeteria	117,516	101,316	59,842	55,000	55,000	55,000	55,000	Assume no change from budget (in and out)
International Education	655,851	660,315	497,375	639,527	639,527	639,527	639,527	Based on current revenues
ArtsStarts Grant	17,600	17,600	0	17,600	17,600	17,600	17,600	Assume no change
BC Hydro Commercial Energy Manager Program			20,241	37,500				
Total Other Revenue	2,457,964	2,257,506	2,325,833	2,097,132	2,032,532	2,032,532	2,032,532	
Rentals and leases	2,093,927	1,784,510	1,587,882	1,779,874	1,861,874	1,779,874	1,779,874	Elections revenue in 22/23
Investment Income	1,191,212	958,052	568,013	352,652	352,652	352,652	352,652	Assume no change
Total Operating Revenue	202,051,047	208,934,017	205,717,787	214,820,059	215,178,912	216,339,026	217,089,586	

22/23 to 24/25 Based on Feb 2021 3 Yr Projection to Ministry

	2021/22 Final Operating Grant	2022/23 Estimated Operating Grant	2023/2024 Estimated Operating Grant	2024/2025 Estimated Operating Grant	Funding Growth
Total September Enrolment Based Funding	156,049,242	156,963,050	157,454,121	157,454,121	1%
English Language Learner	2,929,080	2,922,740	2,922,740	2,922,740	0%
Indigenous Education	2,275,510	2,275,510	2,275,510	2,275,510	0%
Diverse Needs	24,098,970	24,098,970	24,098,970	24,098,970	0%
Adult Education	40,240	40,240	40,240	40,240	0%
Equity of Oppportunity	958,268	958,268	958,268	958,268	0%
Salary Differential	4,955,362	4,955,362	4,955,362	4,955,362	0%
Unique Geographic Factors	2,156,674	2,156,674	2,156,674	2,156,674	0%
Summer Learning	-	-	-	-	0%
Curriculum & Learning Support Fund	174,167	178,152	179,195	179,195	3%
Distributed Learning February and May (Estimate at November 2021)	201,380	201,380	201,380	201,380	0%
Continuing Education February and May (Estimated at November 2021)	271,624	271,624	271,624	271,624	0%
Total Estimated Operating Grant	194,110,517	195,021,970	195,514,084	195,514,084	1%

Greater Victoria School District No. 61
2021/22 Ministry of Education Operating Grant Comparison

	2021/22 Final Operating Grant			2022/23 Estimated Operating Grant			2023/2024 Estimated Operating Grant			2024/2025 Estimated Operating Grant			
	Enrolment Sign Off Oct 21 2021	Unit Rate	Prelim Funding	February 2021 MOE Submission Enrolment Growth Estimate	Unit Rate	Prelim Funding	February 2021 MOE Submission Enrolment Growth Estimate	Unit Rate	Prelim Funding	Unknown until January 2022/Assume same as 2023/24	Unit Rate	Prelim Funding	
			(A)			(A)			(A)			(A)	
Enrolment Based Funding													Assumes: 24/25 = 23/24 because data not available until January 2022 throughout / Risk: projecti
Regular Schools	19,579.097	\$ 7,885	\$ 154,381,181	19,704.442	\$ 7,885	\$ 155,369,526	19,760.993	\$ 7,885	\$ 155,815,431	19,760.993	\$ 7,885	\$ 155,815,431	Assumes: No change in unit rates
Continuing Education	4.625	7,885	\$ 36,468	5.172	7,885	\$ 40,781	2.900	7,885	\$ 22,867	2.900	7,885	\$ 22,867	Assumes: Enrolment growth is as projected despite 2021/22 being 472 FTE higher than projected
Distributed Learning	28.938	6,360	\$ 184,043	28.938	6,360	\$ 184,043	28.938	6,360	\$ 184,043	28.938	6,360	\$ 184,043	Risk: enrolment increase for 22/23 and 23/24 may not prove out because such high growth in 21/2
Alternate Schools	182.000	7,885	\$ 1,435,070	172.000	7,885	\$ 1,356,220	180.000	7,885	\$ 1,419,300	180.000	7,885	\$ 1,419,300	
Total September Enrolment	19,794.660		156,036,762	19,910.552		156,950,570	19,972.831		157,441,641	19,972.831		157,441,641	
Home School Students	45.000	250	\$ 11,250	45.000	250	\$ 11,250	45.000	250	\$ 11,250	45.000	250	\$ 11,250	Assumes: Static; Risk is low
Course Challenges	5.000	246	\$ 1,230	5.000	246	\$ 1,230	5.000	246	\$ 1,230	5.000	246	\$ 1,230	Assumes: Static; Risk is low
Total September Enrolment Based Funding			156,049,242			156,963,050			157,454,121			157,454,121	
Enrolment Decline Funding			0			0			0			0	
Unique Student Needs													
(a) English Language Learning	1,848	1,585	2,929,080	1,844	1,585	2,922,740	1,844	1,585	2,922,740	1,844	1,585	2,922,740	Assumes: MOE Submission
(b) Indigenous Education	1,454	1,565	2,275,510	1,454	1,565	2,275,510	1,454	1,565	2,275,510	1,454	1,565	2,275,510	Assumes: 21/22 enrolment throughout because 21/22 higher than MOE submission data
(c) Special Needs													
- Level 1	23	44,850	1,031,550	23	44,850	1,031,550	23	44,850	1,031,550	23	44,850	1,031,550	Assumes: MOE submission data
- Level 2	889	21,280	18,917,920	889	21,280	18,917,920	889	21,280	18,917,920	889	21,280	18,917,920	Assumes: 21/22 enrolment throughout because 21/22 higher than MOE submission data
- Level 3	386	10,750	4,149,500	386	10,750	4,149,500	386	10,750	4,149,500	386	10,750	4,149,500	Assumes: 21/22 enrolment throughout because 21/22 lower than MOE submission data
(d) Adult Education	8.000	5,030	40,240	8.000	5,030	40,240	8.000	5,030	40,240	8.000	5,030	40,240	Assumes: 21/22 enrolment throughout because 21/22 higher than MOE submission data
(e) Equity of Opportunity Supplement			958,268			958,268			958,268			958,268	Assumes: This line item continues
			30,302,068			30,295,728			30,295,728			30,295,728	
Salary Differential			4,955,362			4,955,362			4,955,362			4,955,362	Assumes: Static 21/22 - made up of two components: # school age fte divided by 18; and the differential be
Unique Geographic Factors			2,156,674			2,156,674			2,156,674			2,156,674	Assumes: Static 21/22 since location of schools and geography of district do not change
Summer Learning			0			0			0			0	Assumes: Summer Session through DL.
Curriculum & Learning Support Fund			174,167			178,152			179,195			179,755	Assumes: Calculated based on previous year's September school-age FTE at \$9 per FTE.
Distributed Learning February and May (Estimate at November 2021)													
K-Grade 9 School Age February	0.000	3,180	0	0.000	3,180	0	0.000	3,180	0	0.000	3,180	0	Assumes: MOE submission & 24/25 = 23/24
Grade 10-12 School Age February	16.875	6,360	107,325	16.875	6,360	107,325	16.875	6,360	107,325	16.875	6,360	107,325	
Adults February	2.125	5,030	10,689	2.125	5,030	10,689	2.125	5,030	10,689	2.125	5,030	10,689	
K-Grade 9 School Age May	0.000	2,120	0	0.000	2,120	0	0.000	2,120	0	0.000	2,120	0	
Grade 10-12 School Age May	11.625	6,360	73,935	11.625	6,360	73,935	11.625	6,360	73,935	11.625	6,360	73,935	
Adults May	1.875	5,030	9,431	1.875	5,030	9,431	1.875	5,030	9,431	1.875	5,030	9,431	
Continuing Education February and May (Estimated at November 2021)													
School Age February	11.375	7,885	89,692	11.375	7,885	89,692	11.375	7,885	89,692	11.375	7,885	89,692	
Adults February	7.750	5,030	38,983	7.750	5,030	38,983	7.750	5,030	38,983	7.750	5,030	38,983	
School Age May	11.750	7,885	92,649	11.750	7,885	92,649	11.750	7,885	92,649	11.750	7,885	92,649	
Adults May	10.000	5,030	50,300	10.000	5,030	50,300	10.000	5,030	50,300	10.000	5,030	50,300	
SUB-TOTAL			\$ 194,110,517			\$ 195,021,970			\$ 195,514,084			\$ 195,514,644	
Additional Operating Funds													
- Provincial Holdback Allocation													
SUB-TOTAL			0			0			0			0	
TOTAL OPERATING GRANT			\$ 194,110,517			\$ 195,021,970			\$ 195,514,084			\$ 195,514,644	

- Step 1:** Enter your school district number here: **61** **Greater Victoria**
Ministry of Education enrolment trend estimates are automatically filled once a school district number is entered above.
- Step 2:** Enter your district's enrolment estimates in the shaded cells of the District column for each of the three years displayed.

		Estimated Enrolment						Notes
	2020/21 Interim Base	2021/22		2022/23		2023/24		
		District	Ministry*	District	Ministry*	District	Ministry*	
July Enrolment Count								
Summer Learning: Grades 1-7 Headcount Enrolment	0	0	0	0	0	0	0	
Summer Learning: Grades 8-9 Course Enrolment	20	20	20	38	20	76	20	
Summer Learning: Grades 10-12 Course Enrolment	64	64	64	270	64	301	64	
Grade 8 & 9 Cross-Enrolment Courses	0	0	0	0	0	0	0	
September Enrolment Count - School-Age Basic Allocation								
K-12 Standard (Regular) Schools FTE (School-Age)	19,106.8792	19,097.7450	19,293.4641	19,223.0900	19,480.0490	19,279.6410	19,657.8419	
Continuing Education FTE (School-Age)	11.2500	13.1250	11.2500	13.6720	11.2500	11.4000	11.2500	
Alternate Schools FTE (School-Age)	217.0000	198.0000	217.0000	188.0000	217.0000	196.0000	217.0000	
Distributed Learning FTE (School-Age)	16.8125	13.5000	16.8125	13.5000	16.8125	13.5000	16.8125	
Total Estimated School-Age Enrolment	19,351.9417	19,322.3700	19,538.5266	19,438.2620	19,725.1115	19,500.5410	19,902.9044	
Change from Previous Year		-29.5717	186.5849	115.8920	186.5849	62.2790	177.7929	
September Enrolment Count - Unique Student Needs								
Level 1 Special Needs FTE	23	20	23	20	23	20	23	
Level 2 Special Needs FTE	807	805	835	805	864	805	894	
Level 3 Special Needs FTE	425	420	456	420	489	420	524	
English Language Learning FTE	1,844	1,844	1,887	1,844	1,931	1,844	1,976	
Indigenous Education FTE	1,354	1,354	1,354	1,354	1,354	1,354	1,354	
Adult Education FTE (Non-Graduates only)	10.0625	9.5938	10.0625	8.1390	10.0625	7.9520	10.0625	Do not include Graduated Adult enrolment
February Enrolment Count - Continuing Education, Distributed Learning, Special Needs Growth and Newcomer Refugees								
Continuing Education FTE - School-Age	6.5000	11.3750	6.5000	11.3750	6.5000	11.3750	6.5000	Include only new post-September enrolment activity
Continuing Education FTE - Non-Graduate Adults	13.2500	7.7500	13.2500	7.7500	13.2500	7.7500	13.2500	Do not include Graduated Adult enrolment
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	
Distributed Learning FTE Grades 10-12 (School-Age)	12.0000	16.8750	12.0000	16.8750	12.0000	16.8750	12.0000	Include only new post-September enrolment activity
Distributed Learning FTE - Non-Graduate Adults	2.8750	2.1250	2.8750	2.1250	2.8750	2.1250	2.8750	Do not include Graduated Adult enrolment
Level 1 Special Needs FTE Growth (All Schools)	0		0		0		0	
Level 2 Special Needs FTE Growth (All Schools)	0		0		0		0	
Level 3 Special Needs FTE Growth (All Schools)	0		0		0		0	
Newcomer Refugees FTE (Standard & Alternate only)	0.0000		0.0000		0.0000		0.0000	Include only new post-September enrolment activity
ELL FTE (applies to Newcomer Refugees only)	0		0		0		0	
May Enrolment Count - Continuing Education and Distributed Learning								
Continuing Education FTE - School-Age	0.0000	11.7500	0.0000	11.7500	0.0000	11.7500	0.0000	Include only new post-February enrolment activity
Continuing Education FTE - Non-Graduate Adults	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	Do not include Graduated Adult enrolment
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	
Distributed Learning FTE Grades 10-12 (School-Age)	9.6250	11.6250	9.6250	11.6250	9.6250	11.6250	9.6250	Include only new post-February enrolment activity
Distributed Learning FTE - Non-Graduate Adults	1.8750	1.8750	1.8750	1.8750	1.8750	1.8750	1.8750	

*Notes: Ministry estimates for school-age FTE enrolment in standard (regular) schools are determined by applying the Ministry-projected percentage change in enrolment for each district to the funded school-age FTE enrolment as used in the 2020/21 operating grant autumn recalculation.

Special Needs, ELL and Indigenous Education have been estimated using five-year enrolment trends.

Continuing Education, Distributed Learning, Alternate Schools, Adult FTE, Summer Learning and Grade 8-9 Cross-Enrolment enrolment totals are all carried forward from the 2020/21 operating grant autumn recalculation.

Enrolments for February and May are carried forward from estimates contained in the 2020/21 operating grant autumn recalculation.

- Step 3:** Enter estimates for the cause of your district's student movement for 2021/22. Include any relevant key assumptions that your district has made in its estimates in the Comments column.

September 2021 Enrolment Count - Estimated School-Age Enrolment Movement		
Please provide additional detail for the Change from Previous Year line above by indicating the reasons that your district anticipates enrolment change in the lines below:		
	2021/22	Comments:
Net provincial in-migration		
Net international in-migration		
Net migration to/from independent schools		
Net other entrances/exits (to/from other districts, graduates, Kindergarten)	-29.5717	
Total Estimated School-Age Enrolment Movement	-29.5717	

- Step 4:** Our district has considered all of the factors noted in the checklist provided in developing this estimate.
Yes: ☒ No: ☐

- Step 5:** Please provide a contact for follow-up questions:
Name: Julie Lutner
Title: Director of Finance, Budgets and Financial Reporting
Email address: jlutner@sd61.bc.ca

- Step 6:** When you have completed this form, please e-mail it to Michael Lebrun, Funding Analyst, Ministry of Education at: <mailto:Michael.Lebrun@gov.bc.ca?subject=SD 61 Enrolment Estimates> no later than Friday, February 12, 2021

POLICY

3170: ~~Board Reserves~~ Operating Surplus

Adopted: November 27, 2017

Revised: January __, 2022

Frequency of Review: Annual

1.0 RATIONALE

~~1.1 The Board of Education is responsible for managing its financial resources to provide educational services to its students while maintaining a sound financial position.~~

The School Act requires the Board of Education to prepare a balanced annual budget. Estimated spending in the annual budget must not exceed estimated revenue plus accumulated operating surplus (operating surplus). Operating surplus, with consistent rules and guidelines in place, enables the Board to engage in long-term planning, mitigate financial risk and support consistent service to all students in the District.

1.2 The Operating Surplus policy ensures a clear, transparent understanding of the reasonable accumulation and planned use of operating surplus and also allows the Board to restrict portions of its operating surplus for future use to address board priorities.

2.0 DEFINITIONS

~~2.1 Operating reserves represent resources that can be used to provide future services and are created when expenditures are less than the revenue earned.~~

~~2.2 Restricted Surplus represents operating reserve funds upon which the Board of Education has approved restrictions on spending.~~

2.1 Accumulated Operating Deficit: means the accumulated excess of Operating Expenses over Operating Revenues less Inter-Fund Transfers from current and prior years.

2.2 Accumulated Operating Surplus: means the accumulated excess of Operating Revenues over Operating Expenses less Inter-Fund Transfers from current and prior years. While boards of education may use the term Reserves to denote 'Surplus', when it comes to financial statements and budgets the term Surplus will be used.

2.3 Annual Operating Deficit: is the amount by which a fiscal year's Operating Expenses and Inter-fund Transfers exceed that same fiscal year's Operating Revenues.

- 2.4 Annual Operating Surplus: is the amount by which a fiscal year's Operating Revenue exceeds that same fiscal year's Operating Expenses and Inter-fund Transfers.
- 2.5 Inter-Fund Transfers: means the transfer of funds from one fund to another (e.g., between Operating Fund and Capital Fund).
- 2.6 Internally Restricted Operating Surplus: means a portion of an Accumulated Operating Surplus that has been set aside through a board motion for specified use in future years.
- 2.7 Local Capital: is comprised of previous years' available operating surpluses, which are transferred to Local Capital with board approval; revenues from sale of capital assets; and investment income earned on these funds.
- 2.8 Operating Expenses: are the total of all expenses in the Operating Fund as disclosed on Schedule 2 of the annual financial statements.
- 2.9 Operating Revenue: is the total of all revenue in the Operating Fund as disclosed on Schedule 2 of the annual financial statements.
- 2.10 Unrestricted Operating Surplus (Contingency): means the accumulated Operating Surplus built up in the School District's Operating Fund that has not been designated for specific uses.

3.0 POLICY

~~The Board of Education determines the amount of operating reserves that are maintained by schools and departments. The Board of Education has identified its operating reserve categories as follows:~~

- ~~3.1 Instructional operating reserves accumulated by schools and other instructional areas including the International Student Program, Continuing Education, Distributed Learning, English Language Learning, Aboriginal Nations Education, and Student Services (Inclusive Learning, Learning Support and the Learning Team).~~
- ~~3.2 Board Departments and System Administration operating reserves accumulated by Facilities Services, Human Resource Services, Financial Services, Information Technology and by the Board's administrative functions.~~
- ~~3.3 Restricted Surplus operating reserves retained by the Board of Education to address any anticipated future years' operating budget deficit (not beyond the next three fiscal years) or for emergent matters.~~

3.1 As part of the annual budget process, the Board will engage in public discussions with Rights Holders, stakeholders and community partners, to discuss why boards have an operating surplus and how the surplus will be used to support the boards' strategic plans, operational needs and enhanced educational outcomes for students. The engagement will include a review of historical accumulation and usage of operating surplus to identify patterns that will assist the Board in more effective long-term financial planning.

3.2 The Board may set aside a certain portion of operating surplus for items that are linked to multi-year strategic objectives and future operational needs. When funds are restricted for use in future years, the Board will ensure that the restrictions are made only for defined operational needs with a timeline of two years or less, including services or purchases that are directly related to, in priority order, a boards' strategic plan, enhanced educational outcomes for students (framework for enhancing student learning), and operational needs.

3.3 Operating Surplus appropriations or restrictions will be made by board motion.

3.4 Operating Surplus may be internally restricted by the Board for the following purposes:

- i. Restricted Due to the Nature of Constraints on the Funds: unspent grants provided for a specific purpose, unspent commitments that are legally binding and some donations.

Examples: contractual obligations (e.g., professional development language in a collective agreement or employment contract), funding required to meet the Indigenous education spending target; and school allocations from district (not externally restricted).

- ii. Restricted for Anticipated Unusual Expenses Identified by the Board: identified one-time and intermittent projects that will not be funded by revenues in the fiscal year or where if they are funded from annual Provincial Operating grants, may cause fluctuations or reductions in educational service levels.

Examples: staffing needs that are short term and variable in nature, self-insurance for minor equipment loss and breakage, implementation of new initiatives; and the impact of emerging events (i.e., COVID-19 pandemic, refugee students).

- iii. Restricted for Operations Spanning Multiple School Years: To support effective operational planning there will be situations where operating surplus funds may need to be carried over to future years.
Examples: future 2 fiscal years' Operations/Budget, future 2 fiscal years' schools and department surplus/carry-forwards; operating projects in progress; technology, utilities, equipment, and Capital projects, purchase order commitments; and educational programs spanning multiple years (e.g., distributed learning, summer school, International Student Program).
- 3.5 Where Operating Surplus is restricted for the purchase of tangible capital assets such as technology, equipment and capital projects, transfers may be made to the Local Capital Fund for future use. Operating Surplus transfers to Local Capital, will be made by Board motion and the purpose and use of the funds will be communicated through the Annual Budget process and the year-end financial reporting process. Operating Surplus transfers to Local Capital will only be made for specific initiatives that have a clear linkage to the Board's strategic goals, address capital assets investment or meet specific District need.
- 3.6 The Board may restrict Operating Surplus for future capital cost share to support major capital projects that are identified in the board's 5-year Capital Plan, and approved by the ministry for concept plan or business case development where no local or restricted capital reserves are available.
- 3.7 In order to limit the impact fluctuations expenses or revenues have on service delivery over time that may result in cuts to service, the Board will not restrict Operating Surplus for on-going expenses that span 3 or more years.
- 3.8 The Board will maintain a reasonable unrestricted operating surplus to support effective planning that includes risk mitigation for emergencies or unexpected increases in expenses and/or decreases in anticipated revenues to continue to provide educational services and maintain regular operations without implementing one-time service cuts. The unrestricted operating surplus will be maintained at between 2% and 4% of the previous year's operating revenue.

4.0 RESPONSIBILITIES

- ~~4.1 — The Board of Education must comply with the Ministry of Education's expectations regarding financial governance and accountability.~~
- ~~4.2 — The Board of Education is required by legislation to prepare an annual balanced budget which may include the use of restricted surplus funds.~~
- ~~4.3 — The Board of Education must follow Public Sector Accounting Standards~~

- 4.1 The responsibility for the overall compliance with this policy rests with the Board through its Annual Budget process and its financial year end reporting process.
- 4.2 The responsibility for the day to day administration of this Policy rests with the Secretary Treasurer.

5.0 REFERENCES

~~5.1 Statement of Education Policy Order (Mandate for the School System, OIC 1280/89)~~

School Act, s.81, s.156, s. 157, s 157.1

Accounting Practices Order, Ministerial Order 033/09 (033/ 09), Amended by M177/10, Amended by M135/12, Amended by M413/14

Ministry of Education Policy: Accumulated Operating Surplus, May 28, 2021

POLICY 3170

BOARD RESERVES

Adopted: November 27, 2017
Frequency of Review: Annual

1.0 RATIONALE

- 1.1 The Board of Education is responsible for managing its financial resources to provide educational services to its students while maintaining a sound financial position.

2.0 DEFINITIONS

- 2.1 Operating reserves represent resources that can be used to provide future services and are created when expenditures are less than the revenue earned.
- 2.2 Restricted Surplus represents operating reserve funds upon which the Board of Education has approved restrictions on spending.

3.0 POLICY

The Board of Education determines the amount of operating reserves that are maintained by schools and departments. The Board of Education has identified its operating reserve categories as follows:

- 3.1 Instructional - operating reserves accumulated by schools and other instructional areas including the International Student Program, Continuing Education, Distributed Learning, English Language Learning, Aboriginal Nations Education, and Student Services (Inclusive Learning, Learning Support and the Learning Team).
- 3.2 Board Departments and System Administration - operating reserves accumulated by Facilities Services, Human Resource Services, Financial Services, Information Technology and by the Board's administrative functions.

Modification to this document is not permitted without prior written consent from the Greater Victoria School District.

- 3.3 Restricted Surplus - operating reserves retained by the Board of Education to address any anticipated future years' operating budget deficit (not beyond the next three fiscal years) or for emergent matters.

4.0 RESPONSIBILITIES

- 4.1 The Board of Education must comply with the Ministry of Education's expectations regarding financial governance and accountability.
- 4.2 The Board of Education is required by legislation to prepare an annual balanced budget which may include the use of restricted surplus funds.
- 4.3 The Board of Education must follow Public Sector Accounting Standards.

5.0 REFERENCES

- 5.1 *Statement of Education Policy Order (Mandate for the School System, OIC 1280/89)*

K-12 Public Education Accumulated Operating Surplus Policy

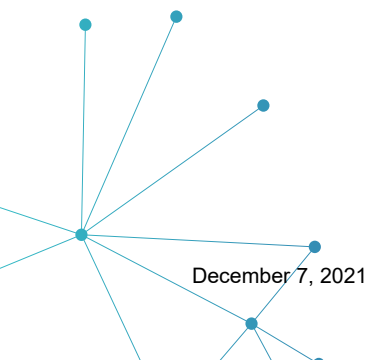
COMPANION GUIDE



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Purpose of the Companion Guide to the Accumulated Operating Surplus Policy

The BC School Trustees Association (BCSTA) and the Ministry of Education (ministry) have committed to working together to develop provincial policies and guidelines for operating surplus that are consistent with the BC Funding Model Review and recommendations. The ministry implemented the **K-12 Public Education Accumulated Operating Surplus Policy** (Policy) on July 1, 2021 to ensure that there is consistency, transparency and accountability for the use of educational operating funding that is not used in the year in which it was provided.

The Policy outlines the process for the reasonable accumulation, spending and reporting of operating surplus funds and boards of education (boards) engagement with their local community and education-partner groups, including local First Nations and Métis Nation BC, on the topic. It requires boards to monitor and report on their management of operating surplus and provides information and guidelines around operating surplus categories.

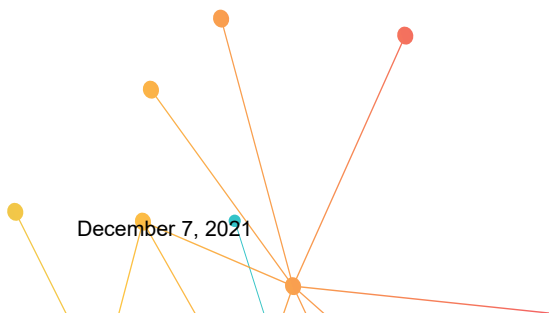
The Policy explains that it is appropriate for boards to maintain reasonable operating surplus to manage financial risk and maintain services for students for more than one year. The Policy also ensures that when boards restrict surplus funds it is done for specific purposes with identified timelines. It also creates a mechanism for boards to set aside funding for approved capital projects after other priorities have been addressed.

This Companion Guide (CG) to the Policy provides information and resources that will help boards to understand and meet the requirements in the Policy. The CG should be read in conjunction with the Policy—the Policy contains the main requirements that boards must comply with. The ministry will consult with BCSTA, as needed, when making changes to the Policy and this CG.

Appendix A in this CG provides an example of an operating surplus planning and reporting template (multi-year) that boards may use in the development of their own reporting document. Appendix B provides an example of a multi-year Local Capital surplus planning and reporting template that boards may use to develop their own reporting documents.

Definitions

- ▶ **Accumulated Operating Deficit:** means the accumulated excess of Operating Expenses over Operating Revenues less Inter-Fund Transfers from current and prior years.
- ▶ **Accumulated Operating Surplus:** means the accumulated excess of Operating Revenues over Operating Expenses less Inter-Fund Transfers from current and prior years. Accumulated Operating Surplus is a term defined by the Public Sector Accounting Standards (PS1201). While boards of education may use the term Reserves to denote 'Surplus', when it comes to financial statements and budgets the term Surplus should be used.
- ▶ **Annual Operating Deficit:** is the amount by which a fiscal year's Operating Expenses and Interfund Transfers exceed that same fiscal year's Operating Revenues.
- ▶ **Annual Operating Surplus:** is the amount by which a fiscal year's Operating Revenue exceeds that same fiscal year's Operating Expenses and Interfund Transfers.
- ▶ **Inter-Fund Transfers:** means the transfer of funds from one fund to another (e.g., between Operating Fund and Capital Fund).
- ▶ **Internally Restricted Operating Surplus:** means a portion of an Accumulated Operating Surplus that has been set aside through a board motion for specified use in future years.
- ▶ **Local Capital:** is comprised of previous years' available operating surpluses, which are transferred to Local Capital with board approval; revenues from sale of capital assets; and investment income earned on these funds.
- ▶ **Operating Expenses:** are the total of all expenses in the Operating Fund as disclosed on Schedule 2 of the annual financial statements.
- ▶ **Operating Revenue:** is the total of all revenue in the Operating Fund as disclosed on Schedule 2 of the annual financial statements.
- ▶ **Special Purpose Fund:** consists of targeted funding provided to the school district for a specific purpose. Pursuant to Sections 156(4) and (5) of the [School Act](#), each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. Treasury Board Restricted Contribution Regulation 198/2011, issued in November 2011, defines a restricted contribution as 'a contribution that is subject to a legislative or contractual stipulation or restriction as to its use'. Special purpose fund expenses are contingent on the amount of revenue received for the purpose of providing a specific service or program.
- ▶ **Unrestricted Operating Surplus (Contingency):** means the accumulated Operating Surplus built up in the School District's Operating Fund that has not been designated for specific uses.



Managing Accumulated Operating Surplus

A board achieves an operating surplus when its annual revenue exceeds annual expenditure. Transfers of operating surplus can then be made for the purpose of acquiring capital assets or supplementing Local Capital. An operating surplus means that a board has financial resources that can be used to fund school district operations for a period longer than one year. The ability to carry forward unspent funds (with certain restrictions) enables boards to effectively plan for future years.

The ***School Act*** enables the Minister of Education (minister) to establish guidelines and rules to help boards maintain an operating surplus while continuing to meet the needs of students in the province.

The Board Budget Process

Boards are required by the ***School Act*** to prepare a balanced budget. For a Board to achieve an operating balanced budget, operating revenues, plus any operating surplus, must fully fund the following:

- annual operating expenses;
- tangible capital asset acquisitions from operating funds; and
- any planned reduction of prior years' deficits.

For a Board to achieve a special purpose fund (SPF) balanced budget, SPF revenues plus any deferred revenues must fully fund annual SPF expenses and tangible capital asset acquisitions from SPF. The Capital Fund is not part of a Board's operating balanced budget and may be in deficit. As such a board may incur an annual deficit for the portion of amortization expense that exceeds amortization of deferred capital contributions.

The Policy requires boards to develop, publish and maintain a local policy that describes how they will engage with their local community, education partners and local First Nations and Métis Nation BC on the management of board operating surplus. As part of the annual budget process, all boards should plan to engage in public discussions with stakeholders and community partners, to discuss why boards have an operating surplus and how the surplus will be used to support the boards' strategic plans, operational needs and enhanced educational outcomes for students.

The current policies of a specific school district may be accessed by going to that district's website.

As part of this public planning process, and to promote transparency, boards should also review historical accumulation and usage of operating surplus to identify patterns that will assist them in more effective long-term financial planning.

Internally Restricted Operating Surplus

An accumulated operating surplus indicates that a school district has net resources that can be used to provide future services or acquire assets. It is achieved by spending less than the revenue from all sources. The board may approve restrictions on spending of surplus. Boards of education are required by legislation to prepare balanced annual operating budgets and this may include appropriation of prior year accumulated surplus.

Boards can set aside a certain portion of operating surplus for items that are linked to multi-year strategic objectives and future operational needs. When funds are restricted for use in future years, boards must ensure that the restrictions are made only for defined operational needs with defined timelines, including services or purchases that are directly related to a boards' strategic plan, operational needs and enhanced educational outcomes for students.

To increase transparency, appropriations require a board motion. It is appropriate for some motions to be made in a closed board meeting (i.e., related to land, legal or personnel) but in most cases it will be at a public meeting. The Policy establishes three categories of Internally Restricted Operating Surplus:

1. Restricted Due to the Nature of Constraints on the Funds

Boards receive grants from the ministry for specific or targeted purposes (section 106.4 and s. 115 of the [*School Act*](#)). Boards may also have access to other revenue. If these grants and funds are not spent, the balance is internally restricted to be used for specific use in future years.

The board may have commitments to spend certain operating funds, in future years, on identified activities. These commitments may be legally binding (e.g., professional development funds outlined in collective agreements). They may also be implied (but not legally binding) commitments such as funds donated to a school but not explicitly restricted by the donor. The board may internally restrict operating surplus to enable boards to meet these obligations. These internal restrictions could be for categories such as:

- ▶ contractual obligations (e.g., professional development);
- ▶ funding required to meet the Indigenous education spending target; and
- ▶ school generated funds (not externally restricted).

2. Restricted for Anticipated Unusual Expenses Identified by the Board

To support effective planning, there will be situations where management has identified one-time and intermittent projects that will not be funded by revenues in that year or where if they are funded from annual Provincial Operating grants this may cause fluctuations or reductions in educational service levels. These one-time expenses may include:

- ▶ staffing needs that are short term and variable in nature;
- ▶ self-insurance for minor equipment loss and breakage;
- ▶ implementation of new initiatives; and
- ▶ the impact of emerging events (i.e., COVID-19 pandemic, refugee students).

3. Restricted for Operations Spanning Multiple School Years

To support effective operational planning there will be situations where operating surplus funds may need to be carried over to future years. These situations could include:

- ▶ future years' Operations/Budget (not beyond the next two fiscal years);
- ▶ schools and department surplus/carry-forwards (not beyond the next two fiscal years);
- ▶ operating projects in progress;
- ▶ technology, utilities, equipment, and Capital projects (includes amounts to be transferred to Local Capital that have not yet been identified for specific initiatives);
- ▶ purchase order commitments; and
- ▶ educational programs spanning multiple years (e.g., distributed learning, summer school, International Student Program).

Restricted For Future Capital Cost Share

To support major capital projects that are identified in the board's 5-year Capital Plan, and approved by the ministry for concept plan or business case development, boards may restrict operating surplus to satisfy capital project cost share expectations at the time the project is brought forward for funding approval. Capital cost share expectations can be found within the **Capital Planning Instructions**.

Unrestricted Operating Surplus (Contingency)

Boards should consider maintaining reasonable unrestricted operating surplus to support effective planning that includes risk mitigation. From time to time, boards may require emergency funds, or contingency funds for unexpected increases in expenses and/or decreases in anticipated revenues. In these situations, boards need to have access to enough funds to continue to provide educational services and maintain regular operations without implementing one-time service cuts.

Budgeted annual operating expenses should be reflective of actual estimated costs or, where applicable, contractual expenditure requirements. Unrestricted operating surplus includes funds that may be used for budgets beyond the next two fiscal years. Examples of the use of unrestricted operating surplus funds include the following situations.

- ▶ **Emergent Operating Issues** – a school district may be faced with major non-recurring costs related to emergency events or situations (e.g., severe inclement weather, forest fires, etc.). These situations cannot be anticipated and budgeted for and it may not be feasible to absorb the cost of such events in other budget areas in any given year.
- ▶ **To Offset Unrealized Revenues** – some of the school district's revenue sources (e.g., international and out-of-province student enrolment, rentals, etc.) are cyclical in nature and subject to downturns in the economy and other factors. While districts try to anticipate economic downturns by budgeting for a base dollar amount of these revenues in general operations, they can still face unrealized revenues and/or declines in base revenues from year to year. Boards cannot always count on budgetary savings or other revenues to offset these shortfalls. In these types of situations, boards can use unrestricted operating surplus (contingency) to continue to provide educational services and maintain regular operations without implementing one-time service cuts.

Accumulated Deficits

Under section 156(12) of the **School Act**, a board must not incur a deficit of any kind unless the board has the approval of the minister or meets criteria prescribed by order of the minister. The criteria for incurring a deficit is prescribed in Section 3 of the **Accounting Practices Ministerial Order**.

Consistent with this primary and secondary legislation, under ministry policy, a request to incur an accumulated operating deficit will only be approved if it is submitted by the board chair, or on a motion from the board and only if the board can explain why the accumulated deficit has been incurred. The board must not have a history of multi-year accumulated deficits, must have retired any previous accumulated deficits as required by the ministry, and must:

- ▶ indicate the nature of the accumulated deficit;
- ▶ demonstrate how the accumulated deficit will be repaid (generally within one to 3 years);
- ▶ indicate the percentage that the accumulated operating deficit is under budgeted expenditures;
- ▶ have appropriated, to the current year, all accumulated operating surplus from prior years; and
- ▶ submit a deficit retirement plan.

The minister may seek additional information to evaluate a board's request if the board does not meet the above criteria. Approval will be considered on a case-by-case basis. The minister may specify terms or conditions directly related to the retirement of the deficit prior to approving the request (e.g., that a debt be retired at a minimum of 1/3 the total debt over a three-year period). The minister will require audited financial statements to approve the accumulated deficit.

Ministry Oversight

To ensure accountability, board budget allocation decisions will align the use of operating surplus and Local Capital with educational and operational objectives contained in the school district's strategic plan. The ministry may request boards to provide written evidence that stakeholders have been informed about how and why funds were restricted (i.e., approved board motion).

If the ministry has concerns about board accumulated operating surplus policies and processes, it may take corrective actions.

Operating Surplus Reporting and the Financial Statement Discussion and Analysis

The **Budget Transparency and Accountability Act** directs boards to follow public sector accounting standards, (excluding the PS4200 series) and the Treasury Board Restricted Contribution Regulation 198/2011 (accessed from the Act above). Boards, as government reporting entities, must prepare audited financial statements and other reporting in compliance with this Act. The **School Act** and the **Notes to the Financial Statements** should be referred to when itemizing the internal restrictions boards have placed on their operating surplus.

However, these financial statements alone do not provide stakeholders with all the information necessary to assess the boards' financial planning, performance and management of operating surplus. To ensure the ministry receives all information relevant to the Policy, boards can provide additional narrative-type of information explaining how the funds were accumulated, and how the operating surplus will be used, through the **Financial Statement Discussion and Analysis** (FSD&A).

The FSD&A can also be used to explain how operating surplus was used to support board strategic plans, other operational needs of the school districts, and enhanced educational outcomes for students.

Appendix A: Sample Multi-Year Operating Surplus Planning and Reporting Template

Schedule of Accumulated Operating Surplus	Opening Balance	Planned Use	Actual Use	Additions	Closing Balance	Planned	Planned	Planned	Expected Balance	Reference Strategic Goal Restricted Surplus Linked to Other Comments
	July 1	Current School Year	Current School Year		June 30	Next Year	Year 2	Year 3		
Internally Restricted Due to the Nature of Constraints on the Funds										
	\$									
Percentage of Operating Budget	%									
Internally Restricted for Anticipated Unusual Expenses identified by the Board										
	\$									
Percentage of Operating Budget	%									

Internally Restricted for Operations Spanning Multiple School Years										
Next Year's Operating Budget										
	\$									
Percentage of Operating Budget	%									
Internally Restricted for Future Capital Cost Share										
	\$									
Percentage of Operating Budget	%									
Internally Restricted Operating Fund Surplus	\$									
Unrestricted Operating Surplus (Deficit)	\$									
Percentage of Operating Budget	%									
Total Operating Fund Surplus (Deficit)	\$									
Percentage of Operating Budget	%									

Appendix B: Sample Multi-Year Local Capital Surplus Planning and Reporting Template

Local Capital	Prior Year	Current Year	Planned for Year 1	Planned for Year 2	Planned for Year 3
Opening Balance					
Sources of Local Capital					
Sale of Property-Board's Share					
Detail					
Detail					
Detail					
Total Sale of Property					
Transfer from Operating					
Investment Income					
Uses of Local Capital					
Assets Purchased					
Detail					
Detail					
e.g., High School Track Upgrade					
e.g., ERP System Upgrade					
e.g., Middle School Roof Replacement					
Total Assets Purchased					
Closing Balance					

K-12 Public Education Accumulated Operating Surplus Policy

COMPANION GUIDE



Ministry of
Education

Topic	Theme	Suggested Sequence	SUGGESTED Resource People/Experts
Equity	All	February	District Allocation Working Group
CUPE 947 Recruitment/Retention/Training	Human Resources	January	Human Resources staff, Education Assistants, CUPE 947 Executive
Equitable Access for Students With Disabilities & Complex Learners	Inclusion	February	Tracy Humphries, BCeDAccess, Learning Team Staff
Wrap Around Services - what is it?	Inclusion	February	Learning Team, School Based Team: PVP and teachers
Overview of First Nations Priorities	Indigenous	February	Director of Indigenous Education Department & Team
Network Infrastructure & Tech Evergreening	Infrastructure	January	Info Tech for Learning Staff
Transportation Business Case: In house or third party and costs and service provision	Infrastructure	January	Manager of Transportation, Director of Facilities
Climate Action, including Energy Manager	Infrastructure	January	Energy Manager, Engaged parents with expertise, Director of Facilities, Learning Team Staff, Students
Review of expenditures: Food for meetings, gatherings, cell phone purchases, laptop standardization to work requirements, cartage for in-school moves	Infrastructure	January	Financial Services Staff , Budget Managers
Facilities - are we keeping up with healthy, safe, engaging learning environments?	Infrastructure	January	Director of Facilities & Team
Capital - how do we plan for future project contributions and other?	Infrastructure	January	Director of Facilities, Energy Manager, Secretary-Treasurer
Music: K-12 curriculum; Middle School	Learning	February	Music Teachers, Middle School Principals, Learning Team Staff, Associate Superintendent Caldwell
Strategic Plan & Framework for Enhancing Student Learning	Learning	February	District Team; Ministry Resource
Literacy Program Options	Learning	February	2020-2021 Equity Committee Members
Online/Distributed Learning in SD61	Learning	February	Leah Moreau, SJ Burnside Principal, Learning Team, Students
Mental Health	Learning & Staffing	February	Learning Team, Students, and ?
Revenue Generation: Rentals	Revenue Generation	January	Operations Manager & Rental Staff
Revenue Generation: Campaigns? Specific Purposes?	Revenue Generation	January	Financial Services Staff and ?
Revenue Generation: Room to Grow International?	Revenue Generation	January	Director of ISP, Principals, Teachers, Students
Changes to Potential Changes to Funding Model	Revenue Generation & Ir	January	Secretary-Treasurer, Ministry Recourse?
Exempt and Principal Vice-Principal Staffing including VP Admin time	Staffing	February	Superintendent/Secretary-Treasurer
Daytime Custodial	Staffing	February	Operations Staff, Secretary-Treasurer, Director of Facilities, Daytime Custodian