

FINANCE AND FACILITIES & TRANSPORTATION COMMITTEE AGENDA



November 7, 2023 – 3:00 p.m.

WELCOME AND ACKNOWLEDGEMENT

This meeting is being held on the traditional and unceded territory of the Secwépemc People.

1. October 10, 2023, Meeting Report
2. Multi-Year Financial Plan – Draft
3. 100 Mile Jr. Secondary Site update (verbal update)
4. Daycare Project update
5. Future Meeting Dates:

MEETING	DATE	TIME	LOCATION
Finance/Facilities Committee	December 5, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	January 9, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	February 6, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	February 28, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	April 9, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	May 14, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	June 11, 2024	3:00 p.m.	Board Office

“Learning, Growing, and Belonging Together”

Finance and Facilities & Transportation Committee Meeting Report



October 10, 2023 (3:00 p.m. – 4:40p.m.)

Trustees in Attendance:	Angie Delainey (Chaired Mtg.), Mary Forbes, Ciel Patenaude (3:08).
TEAMS:	Linda Martens, Willow Macdonald.
Regrets:	Michael Franklin, Anne Kohut.
Staff:	Superintendent Chris van der Mark, Deputy Superintendent Cheryl Lenardon, Secretary-Treasurer Brenda Hooker, Directors of Instruction, Wendell Hiltz, Anita Richardson, Director of Human Resources, Taryn Aumond, Director of Operations McCarron, new Dir of Operation Ross Kendell. Executive Assistant Jodi Symmes.

Agenda Item	Notes	Action
Acknowledgment of Traditional Territory		
1. September 12, 2023, Committee Report	The committee reviewed the report and recommended no changes.	None.
2. A Look Back and Ahead	Superintendent van der Mark provided the committee with his annual Look back and look ahead for the district. Over the past 4 years, the Board had seen a tremendous amount of change.	None. Information only.
3. Disposal of the 100 Mile Jr Secondary site	Secretary-Treasurer Hooker reviewed the process the district will take to disposal of the 100 Mile Jr Secondary site. This is a lengthy process, and Ms. Hooker will bring updates to the committee and Board along throughout the process.	None. Information only.
4. Enrolment and Staffing	Superintendent van der Mark provided the committee with an update on staffing and enrollment. Kool School – out of Kamloops is a group that we are using for assisting our DL students.	None. Information only.
5. Accessible BC Act	Director of Instruction Hiltz provided the committee with an update on the work that the district has been undertaking to bring us in compliance with the Accessible BC Act.	None. Information only.
6. Multi-Year Plan	Secretary-Treasurer Hooker provided background and an update to the committee on the district’s new multi-year plan.	None. Information Only.
7. Calendar Update	Superintendent van der Mark provided the committee with an update on the progress of the calendar consultation. Though the consultation remains open, early indications are that it is unlikely the SD will be making a change.	None. Information Only.

“Learning, Growing, and Belonging Together”

Agenda Item	Notes	Action	
8. Proposed Future Meeting Dates			
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TO: Board of Education

FROM: Brenda Hooker – Secretary Treasurer

DATE: November 7, 2023

RE: Multi-Year Financial Plan

BACKGROUND

The Ministry of Education and Childcare (MOECC) brought a new Financial Planning and Reporting (FPAR) Policy into provincial legislation for July 1, 2021. The provincial policy requires all districts to have an Accumulated Surplus Operating Policy, a Financial Planning and Reporting policy and to publish annually a 3-year multi-year plan.

This briefing note focuses on the requirement of boards to develop, implement, and provide to the ministry multi-year financial plans. The multi-year plan shows how the district will use their funding and resources to support their strategic objectives and operational needs with a focus on improving student educational outcomes for all students.

These requirements stem from the provincial work around financial accountability and creating alignment with the Framework for Enhancing Student Learning Framework.

SD27 has developed and revised its policies to be fully compliant. The Finance team has now developed a draft 3-year plan based on our current strategic directions.

Authority for the FPAR policy

- [B.C. School Act s.81, s.110, s.156.](#)
- [Enhancing Student Learning Reporting Order \(PDF, 173KB\)](#)
- [Budget Transparency and Accountability Act](#)

PROCEEDURE

The FPAR Policy does not change or impact the bylaw processes or annual budget processes established in the School Act. Compliance with the FPAR Policy is outside the scope of a board's annual budget process. So, while there is no formal board approval required for a multi-year financial plan, the Ministry expects there should be documented discussion at the Board table regarding the content and direction of the multi-year financial plan.

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To clarify, the multi-year plan is a forecasted and projected financial plan based on previous years' experience, forecasted trends and future enrollment, and an expectation of future events. It is a high-level financial plan not a detailed budget.

RECOMMENDATION

***THAT** the multi-year financial plan be referred to the November 28th, 2023 Public Board meeting for the Board to receive, publish, and submit the plan to the Ministry of Education.*



School District No .27 (Cariboo-Chilcotin)



2024-2026 Financial Plan

Updated Oct 2023



School District No. 27 (Cariboo-Chilcotin) is proud to care for approximately 4600 students from kindergarten to Grade 12 in 24 schools. We are a large geographic area roughly the size of New Brunswick in the beautiful interior of BC. The school district supports approximately 1400 Indigenous learners, as off-reserve, Métis, Inuit and community-based learners from 12 communities, which include Tsideldel First Nation (Alexis Creek Band), Tl'etinqox Government (Anaham Band), Yunesit'in Government (Stone Band), Tl'esqox (Toosey Band), Xení Gwet'in First Nation (Nemiah Valley), ?Esdilagh (Alexandria Band), Tsq'escen' (Canim Lake Band), Stswecem'c/Xget'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Xats'ull (Soda Creek First Nation), T'exelc (Williams Lake First Nation) and Ulkatchot'en (Ulkatcho First Nation).

School District No.27 continues to engage with the communities we serve and strives to increase collaboration, communication, and capacity through ongoing efforts of the Board of Education, Senior Team, School Leadership, teachers, support staff and other community partners/agencies.

The goal of **School District No. 27's** Financial Plan is to provide better transparency on how the district plans to operate in the coming 3 years based on fluctuating funding levels. The plan also seeks to forecast the financial impacts of implementing the District Strategic Plan and to act as a planning tool to allow the district to be fiscally responsible. The plan also attempts to identify any items that may potentially impact future operations of school district early enough, so the district has time to analyse, and make the necessary adjustments to operations as needed. The District Strategic Plan can be found on our Website: www.sd27.bc.ca

If you have any questions related to this Financial Plan, please contact the **Secretary-Treasurer of School District No.27.**



2024-2026 Financial Plan



ALIGNMENT WITH THE STRATEGIC FRAMEWORK

Key Focus Areas for Growth



Seven key focus areas for growth in our district emerged from review of student achievement and school experience data, reflections on the findings and recommendations of the Equity Scan, stakeholder and community input, and examination of our internal processes and practices. These are collective responsibility, instructional capacity, leadership capacity, systems thinking, indigenous learning and culture, inclusive learning communities, and place-based learning. These are high leverage improvement areas that will make a difference across our district and remain priorities in this second year of our plan.

Our approach is to build capacity in our staff, systems, and infrastructure so we can engage in more effective practices and, as a result of those better ways of doing things, students will have enhanced experiences and services and their outcomes will improve. We have specific action planned around each focus and are regularly reviewing progress.





Placed Based Learning

- Built outdoor learning structures.
- Invested in playground equipment for outdoor activities and learning.
- Provide funds to ensure all students have access to clothing, footwear, for outdoor activities.



Inclusive Learning Communities

- Implementation of Ease “Everyday Anxiety Strategies” for Educators (EASE) program for the benefit of staff and students.
- Funding the Learning Series: Inclusive Learning Communities – Shelley Moore.





Indigenous Learning & Culture

- Provide funding to augment libraries collections for Authentic First Peoples Resources.
- Increased visible language and culture across schools by having elders present in schools and purchasing welcome signage.



Systems Thinking

- Moved to fully integrated online system for Finance and Human Resources.
- Initiated a district data warehouse to provide information for instruction and planning.
- Began modernizing the hardware within the district.



2024-2026 Financial Plan

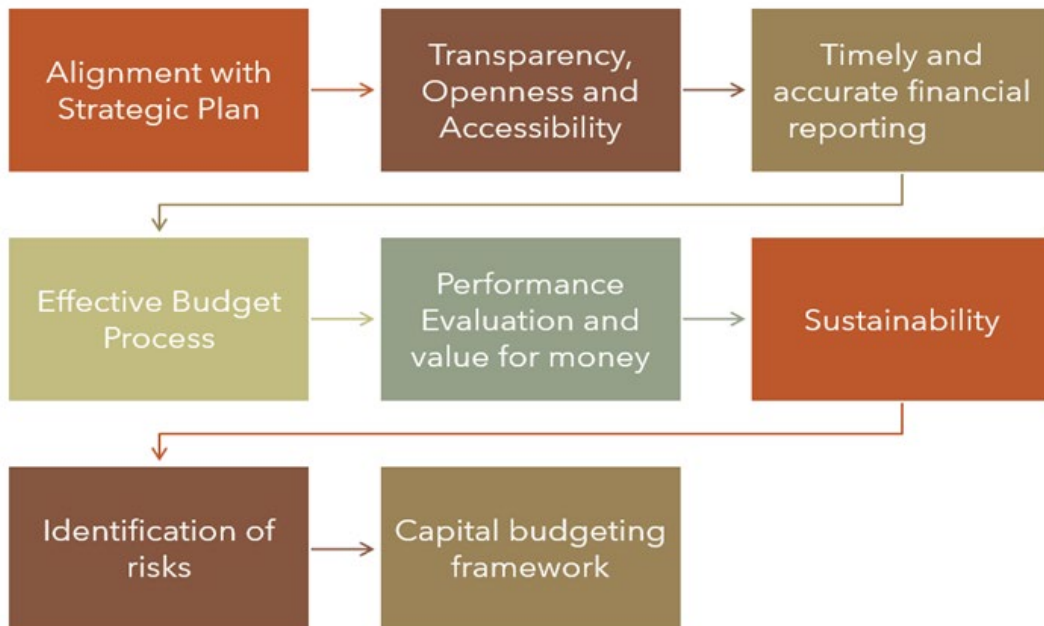


ANNUAL BUDGET PROCESS

The Annual Budget is a Financial Plan that helps the Board direct spending strategically that incorporates the Districts Strategic Goals and aligns with the long-term plans of the district. The plan also reflects any priorities and properly allocates them within the various departments throughout the district.

The Board has a mandate to ensure the following:

- Compliance with the School Act.
- Adherence to collective agreements and other regulatory bodies.
- Maintain a surplus within the Accumulated Surplus Policy.
- Produce a budget that is transparent and includes input from various stakeholders.
- Ensure that the priorities of the Strategic Plan are properly funded and balanced.
- Proper communication on decisions to stakeholders.

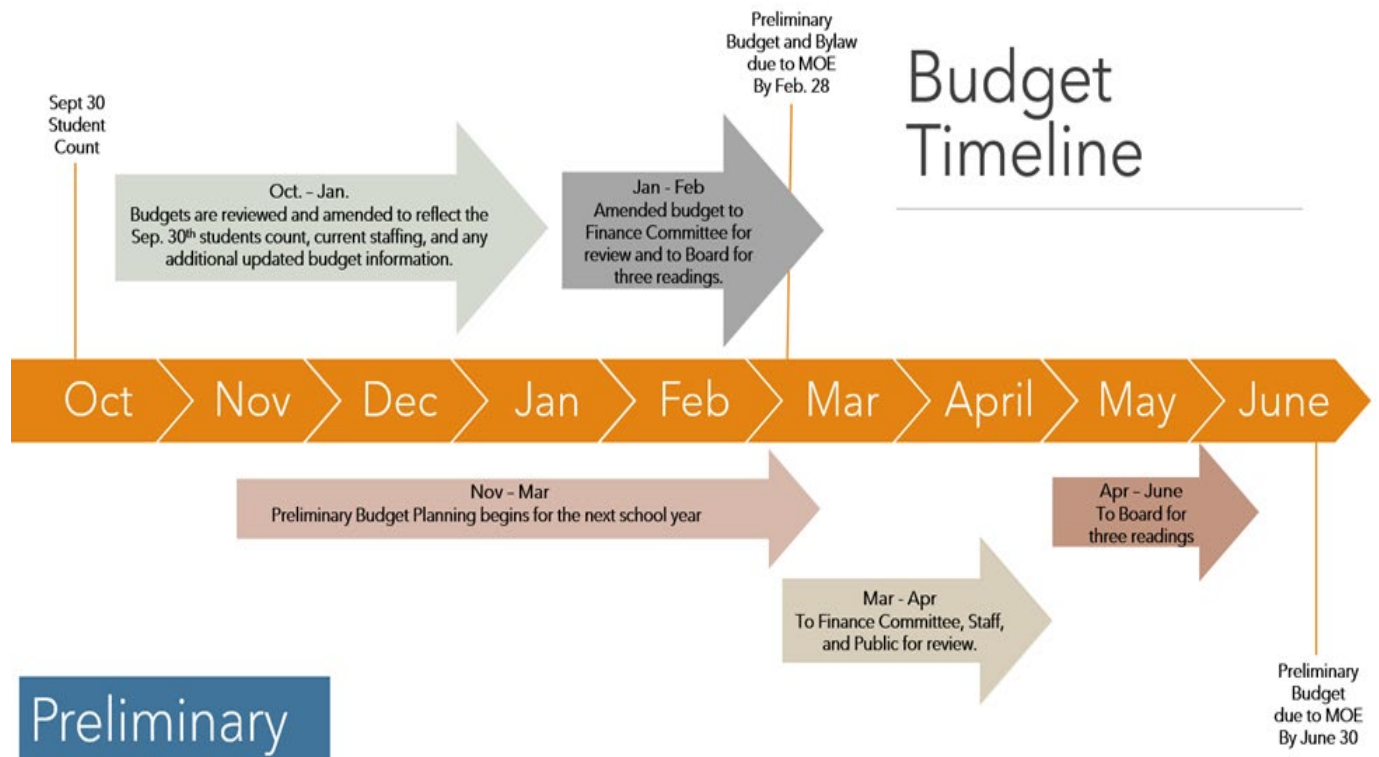


2024-2026 Financial Plan



ANNUAL BUDGET PROCESS

Every year the Board goes through the process of generating the Annual Budget. This process has many steps. Throughout the process they paying close attention to changes in enrollment, funding announcements, collective agreement changes, as well as monitoring current spending for the year. As the year progresses they start getting forecasts for the end of the year as well as begin planning the budget for the following year. This includes determining incorporating any upcoming changes and applying any risk factors that may apply. Additionally, the Board awaits grant announcements in the spring from the Ministry of Education and Child Care so they can update their funding formula to determine their funding levels for the coming year. After this the budget options are presented to the board for consideration. Any changes to the budget are made to incorporate any requested changes. The Finance & Facilities Committee then recommends that the Board adopt the Annual Budget. Following this the Annual Budget is approved and implemented.



2024-2026 Financial Plan



BUDGET FUND TYPES

The district's budget is comprised of three separate funds: Operating Fund, Special Purpose Fund, and Capital Fund. The district's total budget bylaw amount includes expenses and asset purchases from all funds. The Operating Fund is where most of the district's expenses are reported.



Operating Fund

- Student Supports
- Instruction
- Administration
- Maintenance
- Transportation



Special Purpose Funds

- Specific Time Frame (1-2 years)
- Specific Function
 - School Trust Fund
 - Annual Facilities Grant
 - Community Links



Capital Fund

- Buildings
- Land Improvements
- Equipment
- Site Purchases

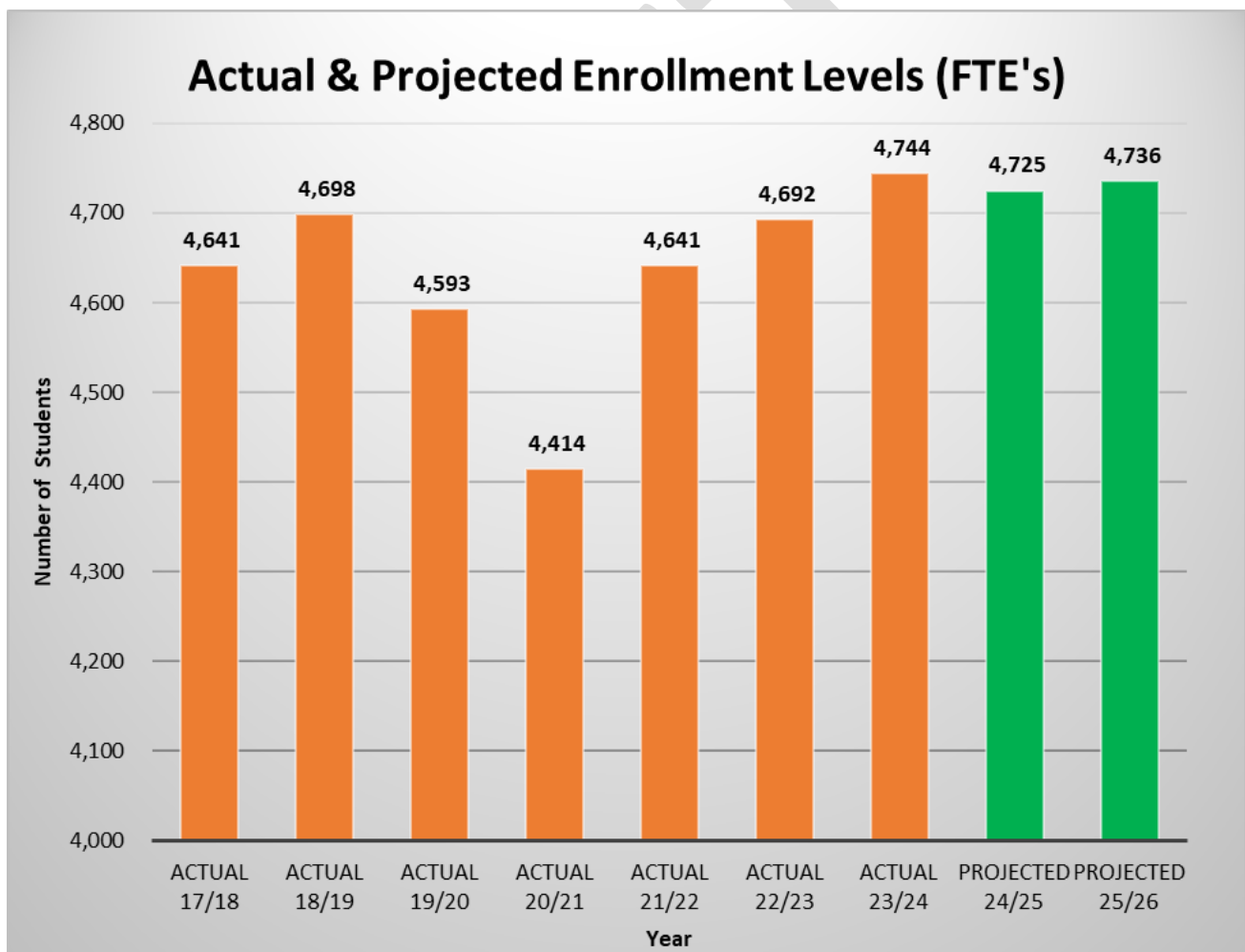
2024-2026 Financial Plan



ENROLLMENT LEVELS & PROJECTIONS

Student enrollment represents the key component for determining both the operating revenue and staffing costs for the district. Enrollment is counted 3 times a year during the school year. The operating grant is adjusted to reflect any enrollment changes over the course of the year.

Over the last 7 years enrollment has been slowly increasing with a slight dip in the 20/21 year mainly because of the COVID-19 pandemic. Enrollment is projected to remain stable over the next couple years.

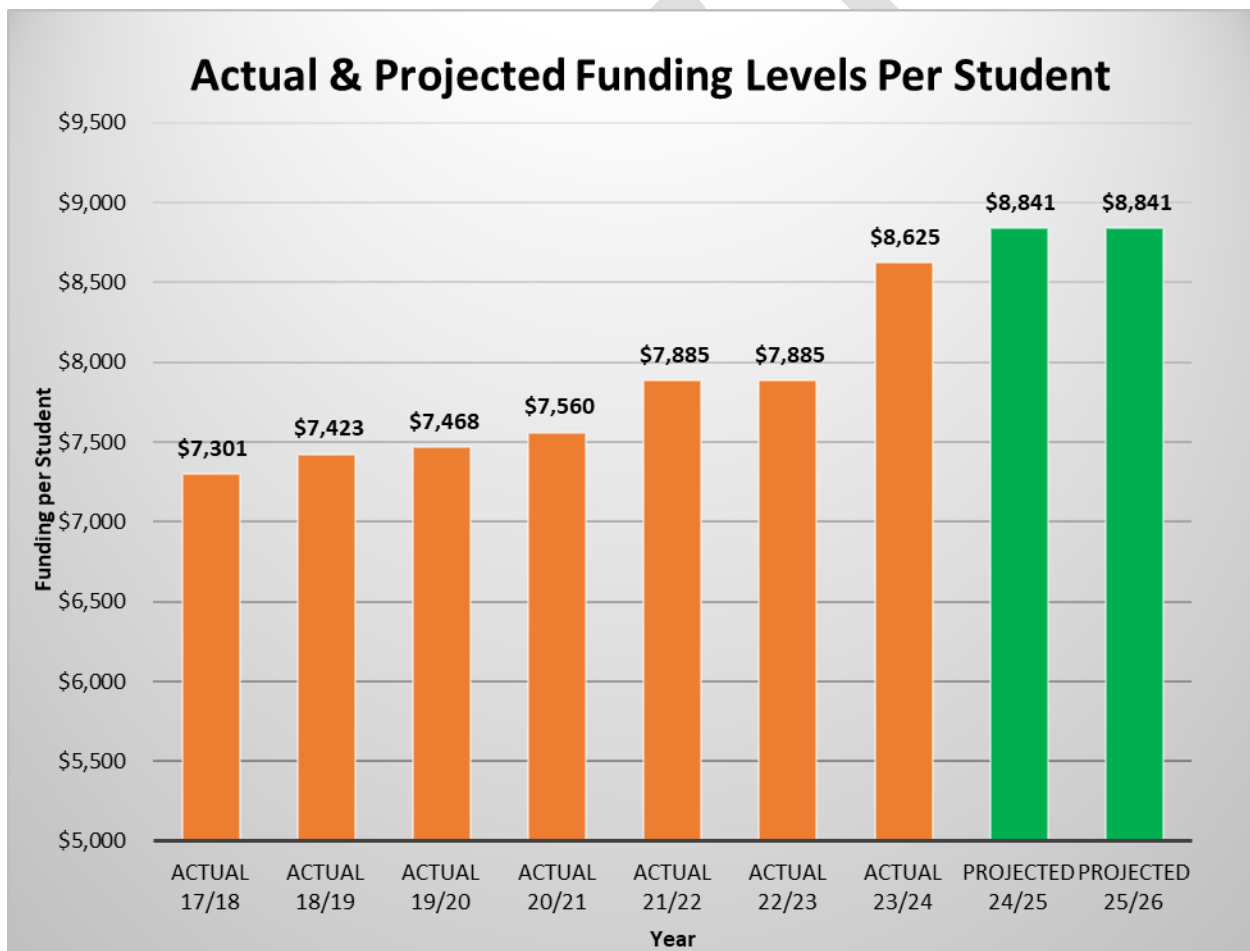


2024-2026 Financial Plan



ENROLLMENT BASED STUDENT FUNDING

A large portion of school funding comes from the Ministry of Education and Child Care (MECC), the funding levels are determined based on student enrollment on a Full Time Equivalent (FTE) basis and has subtle increases and decreases based on various factors surrounding student funding categories. We have incorporated a 2.5% increase to the per student funding for the 24/25 year to account for some of the known increases in wages due to the most recent collective wage agreements in place. No increases to per student funding were applied to the 25/26 year at this time. No other major changes for the funding formula are anticipated based on the current student demographic.



2024-2026 Financial Plan



DISTRICT STAFFING LEVELS & EXPENSES

Staffing levels take various factors into consideration including student and educational needs, funding availability, enrollment growth, and organizational capacity. As student enrollment is projected to remain stable so will staffing levels. We don't anticipate any changes to staffing ratios or staffing levels on a per student basis. The district is not anticipating any major changes in our turnover rates, retirement rates, or job vacancy rates within the district over the next few years. Most of these areas appear to have stabilized although the district is always working toward lower job vacancy rates on an ongoing basis. With the recently ratified collective agreements we do expect our staffing costs to increase according to each individual agreement. These increases have been incorporated into the expense projections for Total Salaries & Benefit Costs within the Financial Projection for Strategic Planning Period.



OPERATIONAL FORECAST ASSUMPTIONS

On the following page is the Financial Projection Summary. It considers the projected enrollment and related effects on staffing and expenditures.

Salaries and wages reflect actual bargained increases until the end of 24/25 and 2.5% is assumed for 25/26.

The inflation rate of 2.5% has been used for services and supplies inflation for the following 24/25 and 25/26 period.

Per student funding was only increased by 2.5% in the 24/25 year then held constant for the 25/26 year.

Enrollment changes were based on the three year forecast sent to the government in the spring multiplied by the projected funding levels mentioned above. Forecasted enrolment in the 3 year plan was a bit higher than our actual in the 23/24 but this will be adjusted in the amended budget this year.

Government per student funding levels are an estimate based on historical values only and are not calculated on any published information except for the years 23/24 and prior years as published.

The financial projection is meant to be a tool to allow the district to foresee the impacts of their strategies in a dollar form and makes assumptions based on estimates and current operation procedures.

These estimates are subject to change based on regulatory decisions, weather impacts, changes due to elections outcomes and various economic factors such as interest rate changes.

2024-2026 Financial Plan



FINANCIAL PROJECTION SUMMARY

Financial Projection for Strategic Planning Period

	Actual 2021/2022	Actual 2022/2023	Budget 2023/2024	Projected 2024/2025	Projected 2025/2026
Revenues					
Provincial Grants					
Ministry of Education & Child Care	53,810,083	56,031,465	60,316,548	61,770,497	61,786,769
Other	95,910	58,160	125,000	125,000	125,000
Tuition	33,183	4,650	18,000	13,000	13,000
Other Revenue	3,010,729	2,670,739	2,988,770	2,988,770	2,988,770
Rentals & Leases	116,352	88,360	105,000	105,000	105,000
Investment Income	156,541	885,511	350,000	500,000	400,000
Total Operating Revenue	57,222,798	59,738,885	63,903,318	65,502,267	65,418,539
Expenses					
Salaries					
Teachers	19,888,015	19,855,919	21,253,453	21,418,511	21,562,820
Principles & Vice Principles	4,785,943	5,146,879	5,931,471	6,012,490	6,053,000
Educational Assistants	3,316,523	3,273,876	3,818,385	3,870,541	3,896,619
Support Staff	8,043,952	8,357,128	9,163,643	9,288,811	9,351,396
Other Professionals	2,483,821	1,968,664	2,307,250	2,338,765	2,354,523
Substitutes	897,497	1,257,644	1,467,671	1,487,718	1,497,742
Total Salaries	39,415,751	39,860,110	43,941,873	44,416,838	44,716,100
Employee Benefits	8,487,830	8,706,433	9,399,482	9,653,120	9,718,158
	17.7%	17.9%	17.6%	17.9%	17.9%
Total Salaries & Benefits	47,903,581	48,566,543	53,341,355	54,069,957	54,434,258
Services & Supplies					
Services	958,443	876,835	1,944,515	879,244	885,168
Student Transportation	178,288	84,828	174,500	85,061	85,634
Professional Development & Travel	315,088	895,636	649,355	898,096	904,147
Rental & Leases	42,457	306,240	50,000	307,081	309,150
Dues & Fees	142,105	275,920	114,000	256,678	258,542
Insurance	181,561	170,177	224,000	190,644	191,794
Supplies	3,681,247	4,397,782	3,702,310	4,389,863	4,419,574
Utilities	1,637,230	1,523,095	1,580,000	1,547,279	1,557,569
Total Services & Supplies	7,136,419	8,530,513	8,438,680	8,553,946	8,611,579
Total Operating Expenses	55,040,000	57,097,056	61,780,035	62,623,903	63,045,837
Net Revenue(Expense)	2,182,798	2,641,829	2,123,283	2,878,364	2,372,701
Interfund Transfers	(322,082)	(5,056,101)	(2,123,283)	(2,273,283)	(1,773,283)
Use of Accumulated Surplus					
Operating Surplus for the Year	1,860,716	(2,414,272)	-	605,081	599,418
Operating Surplus (Deficit), beginning of the year	4,921,797	6,782,513	1,330,774	1,330,774	1,435,855
Surplus Use or Accumulation	1,860,716	(2,414,272)	-	605,081	599,418
Restricted for Future Use		(3,037,467)	-	(500,000)	(500,000)
Projected Surplus					
Operating Surplus (Deficit), end of the year	6,782,513	1,330,774	1,330,774	1,435,855	1,535,273
End of year unrestricted reserves as % of expense	12.32%	2.33%	2.15%	2.29%	2.44%

TO: Finance, Facility and Transportation Committee

FROM: Brenda Hooker

DATE: November 7, 2023

RE: Columneetza Daycare Project Update

BACKGROUND

In March of 2021, SD#27 was awarded \$3M as part of a proposed 119 seat daycare to be developed in the old Columneetza dorms (basement and ground floors).

The project was started and then ran into cost escalation challenges. The District applied to the Ministry for additional funds to offset the increased costs.

ISSUE

The District engaged a project architect (Chernoff Thompson Architects) as part of the design phase and hired a lead contractor Loren Bros to act as construction manager.

Construction is well underway and the overall budget for the project is now certain. At the time the District applied for cost escalation funding, it was discussed at the Board table that the District would commit up to a million dollars towards the project.

This briefing note is updating the board as to the financial status of the project and requesting a formal motion for a District contribution.

Daycare Capital Project Funding and Spending Summary						
	Current Spending	Remaining Estimated	Overall Expected Cost	Gov. Funding	City of Williams Lake	District Funded
Revenue	1,680,613	3,406,101	5,086,714	4,201,532	139,000	746,182
Expenses	1,737,301	3,349,413	5,086,714	-	-	-
Net	(56,688)	56,688	-	4,201,532	139,000	\$746,182

The overall project is expected to cost \$ 5,086,714. The funding from the Ministry and City totals \$ 4,340,532 leaving \$746,182 unfunded.

RECOMMENDATION

That the Board of Education for School District #27 approve an application of surplus towards the Columneetza Childcare project in an amount not exceeding \$800,000.

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