

WHEN MORE IS LESS

EDUCATION FUNDING IN BC



CENTRE FOR CIVIC GOVERNANCE

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THE CENTRE FOR CIVIC GOVERNANCE is a public policy initiative of the Columbia Institute and supports community leadership.

SCHOOL BOARD TRUSTEES, parents, support staff and teachers have long argued that K-12 education in BC is under-funded. Stories about cutbacks, school closures, overcrowded classrooms and a lack of resources for students with special needs all seem to substantiate this claim. On the other side of the issue, the provincial government consistently states that education funding in BC has never been higher.

These competing claims raise an important question: if education funding is increasing, as asserted by the provincial government, then why do we consistently hear that BC's education system is under-funded?

This study explores this question by looking at the 2008-09 preliminary annual budgets developed by boards of education across BC. Every spring, boards of education are required to pass preliminary annual budgets for the upcoming year. Since every board has to pass a budget, these

“In the majority of cases the costs of providing education outstripped the funds provided by the province.”

documents and the discussions surrounding their development provide a good basis for comparison and a good source of information.

The 2008-09 budget documents show that most boards had difficulties balancing their budgets. In the majority of cases the costs of providing education outstripped the funds provided by the province. Declining enrolment, inflationary cost pressures (particularly fuel) and provincially negotiated labour settlement costs were all used to explain why boards found themselves facing shortfalls. Even though education funding has increased nominally, these increases have fallen short of covering costs.

K-12 EDUCATION FUNDING IN BC

As part of its annual budget, every year in February the provincial government announces how much funding will be made available to K-12 education in BC. In March the BC

Ministry of Education announces how that funding will be allocated. There are two types of grants districts receive: operating and capital. The focus of this paper is on the operating grant portion. Operating grants pay for everything from teachers to administration, the costs of operating schools to transportation and support staff. On average this block of funds accounts for 95 per cent of a district's operating revenue.¹

The distribution of funds among districts is determined by a funding formula. The current formula was implemented in 2002 when the Ministry announced a switch from program-and-cost based funding to a capped student based funding formula.² Under this formula operating grants are determined primarily by the number of students enrolled in a district. Specific program and service level funding that districts previously received have been rolled into a basic per student allocation. The only program that continues to

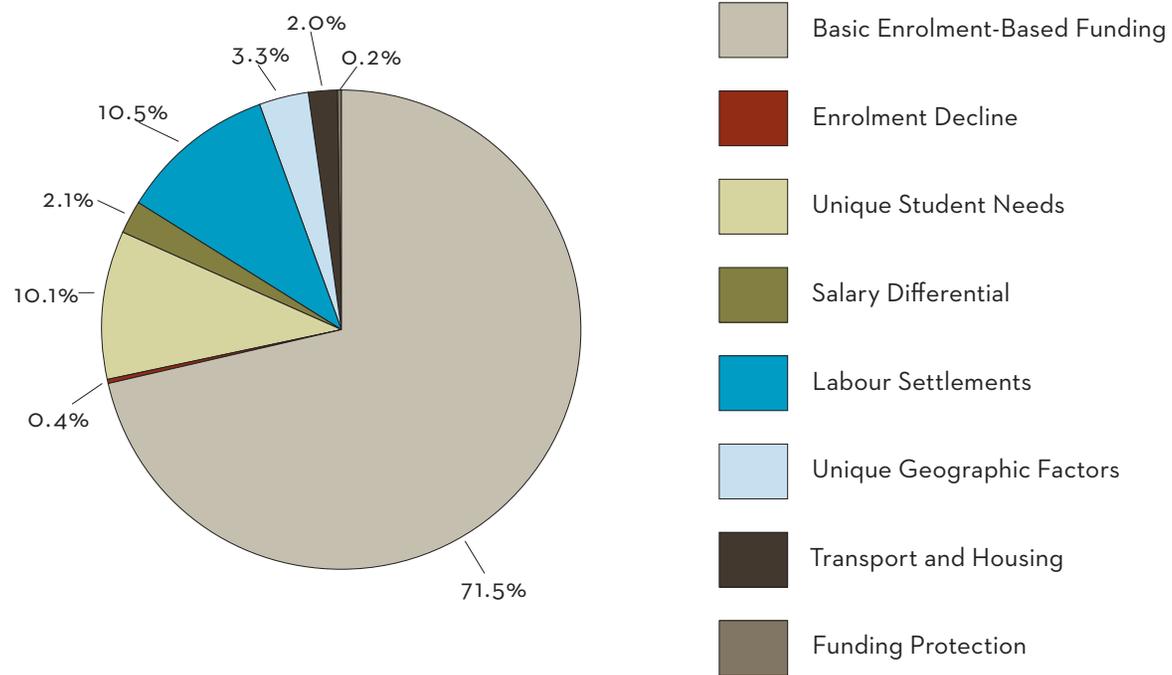
receive targeted funding is Aboriginal Education.³ (Districts also receive supplementary funding for factors like unique student needs, salary differentials, transportation and housing and unique geographic factors. Over the six years since the formula's initial implementation, other supplementary funds have been added and some removed).

This year's initial total grant was \$4.382 billion. About seventy per cent of the total amount is determined by enrolment, though this percentage varies depending on the size of the district. Smaller districts tend to rely more on supplementary grants than their larger counterparts.

Once the provincial funding announcement is made, boards are required to submit balanced operating budgets to the Ministry by June 30. School districts are not allowed to submit deficit budgets. Their projected costs cannot exceed their projected revenues. When costs do exceed revenues, districts either have to draw from reserve funds (if they have

2008/2009 OPERATING GRANT ESTIMATES FOR EVERY DISTRICT

TOTAL: \$4,382,474,312



any) or find a way to reduce costs, i.e. reduce services.

As boards began preparing their 2008-09 budgets last spring, reports of ‘shortfalls’⁴ and ‘budget challenges’ started to appear in local newspapers. To find out if these reports reflected the experience of most districts or if the cases reported were unusual, the Columbia Institute’s Centre for Civic Governance (CCG) developed a survey and sent it to every district’s secretary-treasurer. The CCG also used secondary data sources including school district websites, the Ministry of Education website and local media reports to gather data. In the end the CCG sourced information about the preliminary budgets in 45 of 59 school districts.⁵ (The remaining 14 districts either did not respond to the survey or we were unable to find information about their budget process in any of the sources we used).

MAIN FINDINGS FOR 2008-09

In Appendix A, readers will find a detailed table outlining our findings. They reveal that reports of budgetary challenges were not isolated events. In fact, of 45 districts, 32 reported that their expected costs exceeded expected provincial funding. Even among those districts that did not face shortfalls, there was a shared sense that 2008-09 would be another year of tight rigid budgets with little room to improve educational services, let alone respond to local priorities. In the words of one superintendent: “The Ministry is fond of announcing that the district will have fewer students but a significantly higher operating grant next year. This is factually true, but after adjustment for general inflation and salary increases approved by government, the budget provides at best for maintenance.”⁶

“The total operating funding faces an overall shortfall of nearly \$132 million.”

FINDINGS IN BRIEF

- Out of 45 school districts, 32 boards forecast costs that exceeded provincial funding.
- Of these 32 boards, over half (18) did not have sufficient prior year surpluses to make up the difference which resulted in cuts to services.
- Among those boards that were able to use prior year surplus funds, four reported that these funds were dwindling and that without additional funds from the government their districts would face more severe shortfalls in the future.⁷

LOOKING AT THE OVERALL PICTURE

A look at the overall provincial funding picture affirms these findings. Though the total operating amount available to districts has increased since 2001, this increase has not sufficiently covered costs. Total operating funding faces an overall shortfall of nearly \$132 million.⁸

The \$132 million figure is conservative. When calculating this shortfall we only included costs specifically recognized by the funding formula. The \$132 million figure does not include additional cost pressures such as inflation or earlier labour settlements not covered by the province. If we could add those costs in as well, the shortfall would be much greater.

FORMULA COST PRESSURE	AMOUNT
Distributed Learning	\$53,312,655
GAAP	\$35,002,907
Targeted Literacy, Arts and Special Needs	\$152,000,000
Summer School	\$3,658,080
Course Challenges	\$396,012
Labour Settlement	\$458,178,052
Total Increase in Costs throughout the Formula	\$922,957,445
Actual Increase to the Provincial Block	\$673,000,000
Shortfall	\$249,957,445
Amount Saved Due to Enrolment Decline of 41,817 Students ⁹	\$118,259,864
Actual Overall Shortfall	\$131,697,581

WHAT COULD \$132 MILLION BUY FOR STUDENTS?*

\$132 MILLION COULD pay the salaries and benefits of 1685 full-time teachers.

\$132 MILLION COULD pay for 3004 hours of educational assistant time for every school in the province.**

\$132 MILLION COULD buy 15 library books for every student in the province.***

*The following figures were taken from the Ministry of Education, "Summary of Key Information," February 2008, www.bced.gov.bc.ca/keyinfo/pdfs/ski08.pdf:

- In 2007/2008 the average salary for a full-time teach was \$63,879.
- In 2007/2008 there were 1634 public schools in the province.
- In 2007/2008 there were 582,691 students in the province (public school only).

**In 2007/2008 education assistants earned an average hourly rate of \$21.93. This figure was generated by the Support Staff Education and Adjustment Committee: Union Management Committee Created out of 2006 Support Staff Bargaining. John Malcolmson, phone conversation with author, 5 November 2008.

*** Assuming the cost for one library book to be about \$15.00

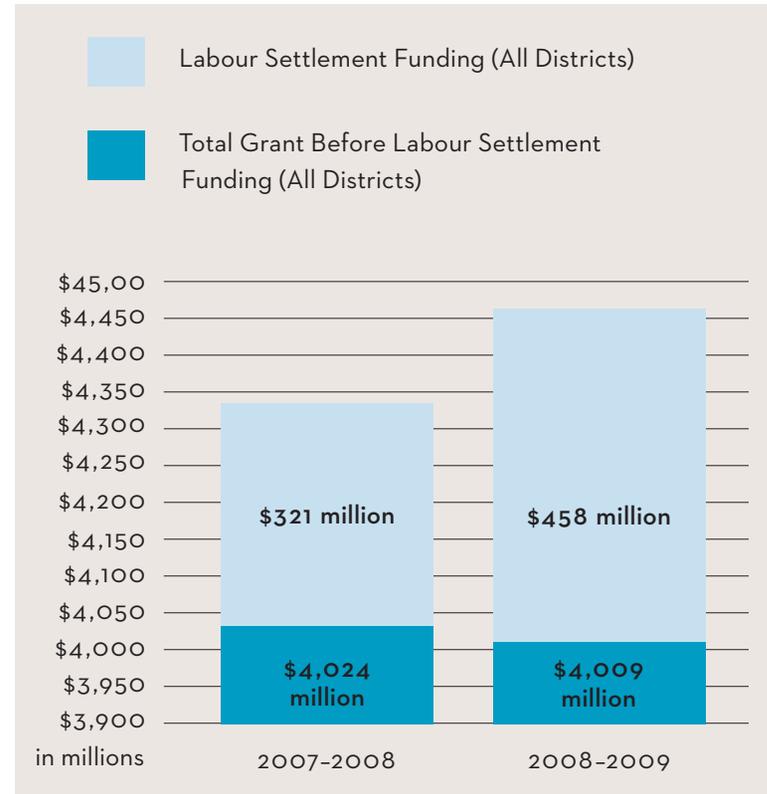
The salaries and wages were adjusted to include the cost of benefits.

EXPLAINING THE BUDGET CHALLENGES

As they developed their 2008-09 preliminary budgets, boards facing shortfalls generally referred to three factors to explain their situation: labour settlement funding, declining enrolment and unfunded cost pressures.

LABOUR SETTLEMENT FUNDING

In the 2008-09 annual funding announcement, the Minister of Education stated that districts were to share in a \$122 million lift over last year and that no district would receive a smaller operating grant than 2007-08. While a quick glance at the numbers validates this statement, on closer examination, once the money allocated for provincially negotiated labour settlements is accounted for, all districts (with the exception of two) actually received less discretionary money than they had in the previous year except for two (see Appendix B).



“At issue is that the current funding formula assumes that the number of students is the main driver of costs. The reality is that there are a number of fixed education costs that districts have to pay, regardless of the number of students enrolled.”

As part of their operating grant, boards received supplementary funds for ‘labour settlement funding’ to cover the costs of provincially negotiated collective agreements with teachers, excluded staff and support staff. Since the province negotiated these agreements, these funds offset costs that the province is responsible for.

In 2008-09, districts received a total of \$137 million in additional funds to cover labour settlement costs. However, the total operating grant only increased by \$122 million. The \$122 million lift announced by the province was \$15 million short of covering the cost of labour settlements. This lift essentially only covered expenses that the province was responsible for—and fell short at that.

DECLINING ENROLMENT AND THE CURRENT FUNDING FORMULA

Since 1997-98 enrolment has been steadily declining in the majority of school districts and is expected to continue to decline until 2015, though the rate of decline will begin to level out in 2010.¹⁰ While one might assume that fewer students means more per student funding, since the current formula primarily allocates funds based on the number of enrolling students, declining enrolment means less funding. At issue is that the current funding formula assumes that the number of students is the main driver of costs. In reality, there are a number of fixed education costs regardless of the number of students enrolled in a district. While it might be logical to assume that districts are able to reduce costs in proportion to the number of students enrolled, the reality is that they can’t.

Whether or not there are 20 or 25 students in a class, a teacher still needs to be paid, the school still needs to be lit, heated and cleaned and support staff and administrators are still required. School district 63 (Saanich) reported that the expected loss of 197 students in 2008-09 resulted in a loss of \$1.73 million in funds.¹¹ Of that amount, only \$588,144 would be saved as a result of fewer students. The rest - \$1.19 million – represents a shortfall. SD 22 (Vernon) explains that hypothetically, while 30 fewer students results in \$180,000 less funding, the cost of one teacher ranges between \$60,000 to \$80,000. That means that at least \$100,000 would have to be trimmed from other parts of the budget. In this example, \$100,000 could mean the loss of 4500 hours of education assistant time.¹²

While the Ministry does provide some supplementary funds to districts that experience significant enrolment

decline, boards often find themselves in a shortfall situation when they lose students. The \$1.9 million shortfall Saanich reported took into account supplementary enrolment decline funding that it received in 2008-09 and 2007-08.

For districts with smaller, community-based schools, enrolment-based funding means that paying for the fixed costs associated with operating smaller schools is economically challenging in relation to the number of students that attend them. According to the British Columbia Teachers' Federation, since this funding formula was introduced, 177 schools have been closed in BC and nearly 26,000 students have been displaced.¹³

“In 2008, districts continue to struggle with increasing unfunded cost pressures. As they prepared their 2008-09 budgets, boards reported rising costs in fuel, utilities, benefits, inflation for the price of goods and services, costs associated with the implementation of the British Columbia enterprise Student Information System (BCeSIS) as well as the carbon tax”

UNFUNDED COST PRESSURES

The third factor districts cited to explain their shortfalls was unfunded cost pressures. Unlike the cost pressures recognized by the formula (i.e. labour settlement funding), these cost pressures have not been recognized by the Ministry and therefore put additional pressure on budgets.

In a paper written for the British Columbia School Trustees Association (BCSTA) in 2007, Norm Gleadow, a trustee with the Sunshine Coast Board of Education looked at real per student funding in BC.¹⁴ While funding per student (taking the total funding amount and dividing it by the number of full-time enrolments) may have increased nominally between 1995-96 and 2005-06, any increase disappeared once inflation (Consumer Price Index) was factored in. Gleadow was able to show that despite provincial claims to the contrary, there had been no virtually no increase to education funding between 1992 and 2005-06.

Marc Lee, a senior economist with the Canadian Centre for Policy Alternatives, conducted a similar study in January 2004.¹⁵ Rather than using the Consumer Price Index, Lee used Statistics Canada’s Education Price Index which specifically measures the rising costs of providing education services (i.e. increases in salaries). Looking at the period between 1990-91 and 2005-06, Lee found that when the increasing costs of education were accounted for, real per student funding was at its lowest in 2002-03 and 2003-04. Lee concluded that if the provincial government were to restore funding to 1990 levels it would have had to invest an additional \$300 million in the education system in 2004.

In 2008, districts continued to struggle with increasing unfunded cost pressures. As they prepared their 2008-09 budgets, boards reported rising costs in fuel, utilities, benefits, inflation for the price of goods and services, costs associated with the implementation of the British Columbia

“Boards also reported cost pressures associated with expanded board mandates . . . To date no additional funds have been made available to districts to address these additional responsibilities.”

enterprise Student Information System (BCeSIS) as well as the carbon tax.¹⁶ SD 73 (Kamloops Thompson) reported the following ‘inflationary pressures’ in its budget:

- Utility Increases—\$73,825
- Program Increases—\$68,400
- BCeSIS/Student fee—\$73,000
- Transportation Increases—\$202,000
- Carbon Tax—\$65,400¹⁷
- Other Misc. Supples—\$116,300

Boards also reported cost pressures associated with expanded board mandates. In 2007, the government passed Bill 20 amending the School Act., Boards were given additional responsibilities for early learning and community literacy. Boards are now required to establish district literacy

plans and the accountability contracts boards develop annually have been replaced with ‘achievement contracts’. In a letter to the Minister of Education, the BCSTA explained the difficulties boards would face as a result of these added responsibilities:

We have previously indicated [. . .] that expanded responsibility must be matched with resources to fulfill the mandate. The majority of boards in the province continue to struggle to meet increasing costs to support existing K-12 programs. While we acknowledge and welcome the investments made this year, we are concerned that if funding mechanisms are not changed to ensure sustained support for the expanded mandate of boards, early learning and community literacy initiatives may be limited, and K-12 programs will be negatively impacted.¹⁸

These mandates require additional administrative time, placing an even greater strain on already tight budgets. SD 20 (Kootenay-Columbia) calculated that its costs of fulfilling the mandates to be about \$150,000.¹⁹ This is the equivalent of about two full-time teachers.

CONCLUSIONS

While some boards did not report any difficulties balancing their 2008-09 budgets, 32 of 45 boards reported budget challenges and either had to make cuts to programs and services, or use one-time reserve funds from prior years to make up the difference. When districts were forced to make cuts to services, the cuts tended to be spread out over a number of departments. To their credit, boards reported that they tried to maintain direct services to students first when deciding where to cut.

In terms of the reserve funds boards accessed in order to balance their budgets, four districts noted that these funds were dwindling and that if their operating grants did not increase, future cuts would be inevitable. Indeed, reserve funds do not represent a stable source of education funding since they can be spent only once.

It's not surprising that boards are taking the cautious step of saving funds when they are able to. Aside from facing funding shortfalls, abrupt changes to the funding formula have made it difficult to plan. In 2007 the province stunned boards by announcing mid-year that it was changing the way it funded students in grades 10, 11 and 12.²⁰ The changes came into affect immediately, wreaking havoc with the budgets boards had already established.

“The problem is that the supplementary grants that smaller districts rely on so heavily have not increased at the same rate as the basic student allocation. In 2006, former trustee Russ Searle analyzed the funding allocation system in detail. Searle found that smaller districts relying heavily on supplementary funds have received proportionately less funding than their larger counterparts.”

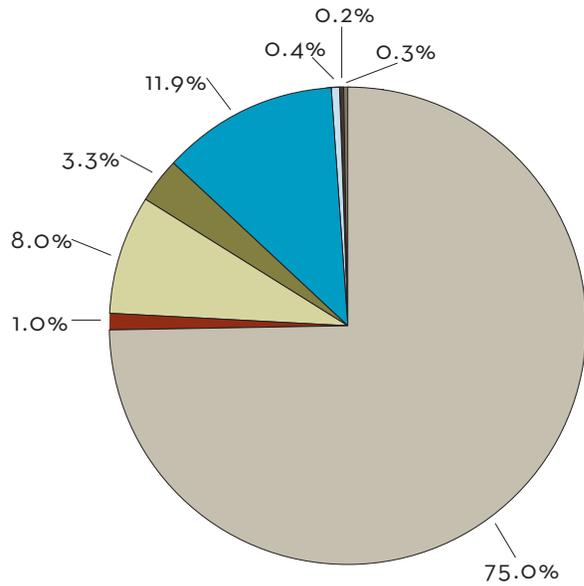
INEQUITIES IN THE SYSTEM

The effects of the funding system and declining enrolment have been disproportionately felt in smaller rural districts. The operating grants for the tenth largest district (North Vancouver) and tenth smallest district (Boundary) break down very differently. In Boundary’s case, supplementary funds make up 50 per cent of the overall operating grant, while in North Vancouver, these funds only comprise 25 per cent of the grant. The supplementary grants that smaller districts rely on so heavily have not increased at the same rate as the basic student allocation. In 2006, former trustee Russ Searle analyzed the funding allocation system in detail. Searle found that smaller districts relying heavily on supplementary funds (such as transport and housing and unique geographic factors) have received proportionately less

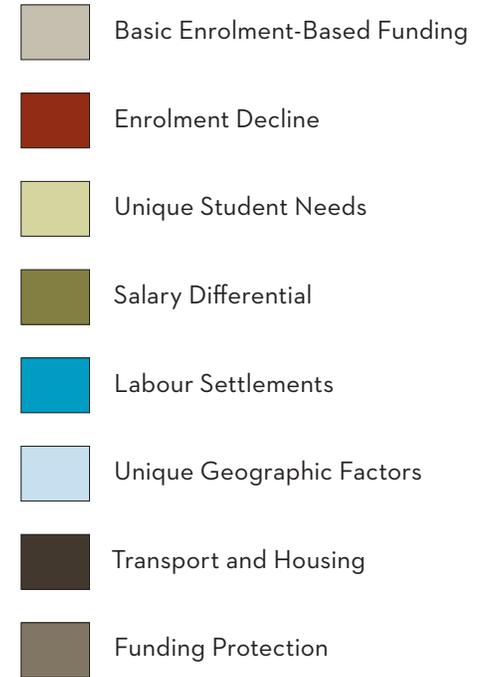
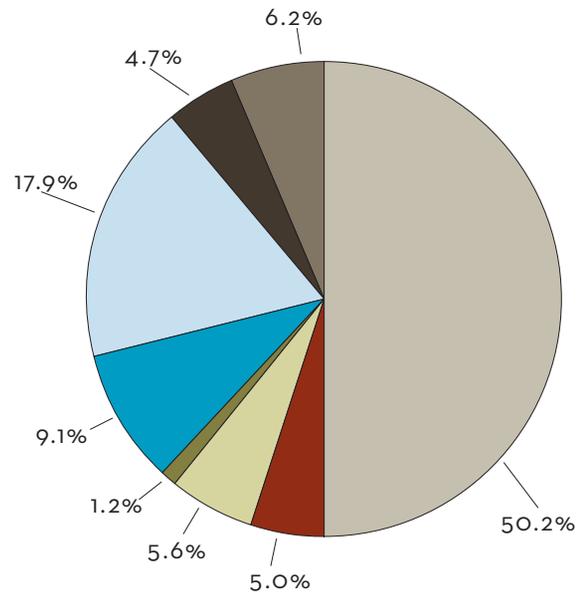
funding than their larger counterparts.²¹ For example, the transport and housing supplement has remained stagnant since 2000.

Another way the system is creating inequities between districts is through the introduction of international student programs. Since the 1990s districts have accepted fee-paying international students in their schools as a way of generating revenue. However, not all districts are able to generate revenue this way. In 2006-07, the ten districts that earned the most from offshore tuition were all located in the lower mainland, and Greater Victoria. These ten districts earned 75 per cent of all international student fees. Meanwhile the nine districts that received no revenue from offshore tuition fees were remote districts without the climate advantages of BC’s lower west coast.²²

**TENTH LARGEST DISTRICT:
SD 44 (NORTH VANCOUVER)
2008/2009 ESTIMATED
OPERATING GRANT
TOTAL: \$117,992,155**



**TENTH SMALLEST DISTRICT:
SD 51 (BOUNDARY)
2008/2009 ESTIMATED
OPERATING GRANT
TOTAL: \$15,616,611**



ADEQUATE AND STABLE FUNDING REQUIRED

If education funding is increasing as asserted by the provincial government, then why do we consistently hear stories that BC's education system is under-funded? Although total operating funding has increased, once a closer look is taken at the individual districts, it's clear that these increases do not cover the costs of education. The implication that more funding has meant more services for students does not bear out. In this case, "more" is less.

Indications that the current funding system is taking its toll in our schools are not hard to find. Reductions in services to students with special needs, school closures and a variety of other cuts are just some of the ways the education system has been impacted. Moreover, there are troubling signs of inequity. Though education funding has increased nominally, it has failed to keep pace with rising costs. To maintain British Columbia's global position as a leading

education system, a review of the funding formula matched by a provincial commitment to adequate and stable funding is required.

NOTES

- 1 The operating grants provided by the province make up the majority of every district's revenue. Some districts do generate revenue from other activities such as international student fees. However, not all districts have been able to attract students.
- 2 In 2002, the Provincial government froze education funding. According to a cabinet briefing paper obtained by Michael Smyth of *The Province* newspaper, the student-based allocation system made the most sense given that the budget would remain frozen. The main advantage to the Ministry was that this system would shift responsibility for covering the costs of education to school boards. See British Columbia School Trustees' Association, "Behind-the-scenes funding formula decisions," *Education Leader*, 15 (3), 21 March 2002.
- 3 Targetted funding means that the money boards receive for this category must be spent in the identified area.
- 4 The term 'shortfall' is generally used to describe a situation in which projected revenues are less than projected costs. However, there is no single, prescribed method used to establish the upcoming year's costs. As one official informed us, shortfalls are subjective because they depend on how costs are calculated and this varies depending on the district. While some districts may calculate their upcoming year's costs based on current service levels, others may not. Despite this, the very fact that so many boards reported shortfalls and challenges is taken as a strong indication that boards are struggling to meet

- their commitments given the current funding situation.
- 5 There are actually 60 school districts in BC including the Conseil scolaire francophone. We did not include the CSF in this study.
 - 6 Bruce Beairsto, “2008/09 Operating Budget,” Memorandum, 29 May 2008, <http://www.sd38.bc.ca/Board%20Meetings>.
 - 7 The four districts were: SD 22 (Vernon), SD 41 (Burnaby), SD 57 (Prince George) and SD 63 (Saanich).
 - 8 To reach this figure we replicated the formula used by SD 63 (Saanich). School District No. 63 (Saanich), “Submission to the Select Standing Committee on Finance and Government Services,” 23 October 2008, <http://www.sd63.bc.ca/resources/DeptFinance/SD63%20Submission%20to%20Select%20Standing%20Commission%2023Oct2008.pdf>.
 - 9 SD 63 (Saanich) calculates that for every student that leaves the system, \$2,828 is saved. Ibid.
 - 10 British Columbia Ministry of Education, “Projection Report for Public School Aged Headcount Enrolments (excludes adults)2007/08,” 2007, <http://www.bced.gov.bc.ca/capitalplanning/resources/databasesreports/enrolment/1558b-2007.pdf>. It should also be noted that Kindergarten enrolments are expected to increase in 2008, thus over the next 7 years we can expect declining enrolment to have the greatest impact on secondary schools.
 - 11 School District No. 63 (Saanich), “2008/09 Budget Challenge,” Background Information, N.D, <http://www.sd63.bc.ca/resources/DeptFinance/2008-09%20Budget/Backgrounder.pdf>.
 - 12 School District No. 22 (Vernon), “Budget Information Presented on February 6th, 2008 Board Meeting,” 6 February 2008.
 - 13 British Columbia Teacher’s Federation, “School Closures Database,” <http://bctf.ca/data.cfm?page=SchoolClosures> (accessed October 17, 2008).
 - 14 Norm Gleadow, ‘How Far Can You Stretch a String,’ *British Columbia School Trustees Association e-Digest*, 25 January 2007, http://www.bcsta.org/pub/e-Digest/e-Digest_2007/January/pursestrings.pdf.
 - 15 Marc Lee, *Who’s Cutting Classes?*, Canadian Centre for Policy Alternatives, 2004.
 - 16 This figure came from an article in a local newspaper. The article stated that after taking just under \$1.2 million from reserves and proposing a cut of \$200,000, the district still faced a shortfall of \$334,000. See “One trustee says school bus cuts not the way to go,” *Lake Cowichan Gazette*, 16 June 2008.
 - 15 Figures released by BC stats show that between August 2007 and September 2008, the price of water, fuel and electricity rose by 12.6 per cent, while gasoline rose 28.2 per cent. See BC Stats, “September 2008 Consumer Price Index,” N.D., <http://www.bcstats.gov.bc.ca/pubs/cpi/cpidata.pdf>. For more information about BCeSIS, the BCTF has published research on the system. Visit <http://bctf.ca/publications/NoteFromTeachers.aspx?id=12234>.
 - 17 At the 2008 Union of British Columbia Municipalities the premier announced that the carbon tax municipalities paid would be reimbursed to them if they signed on to the government’s *BC Climate Action Charter*. In the press release detailing this change, the province also announced a similar program for Boards of Education. To date, no further information has been provided.
 - 18 Penny Tees to The Honourable Shirley Bond, “Letter regarding Bills 20,21,22,” 2 April 2007, http://www.bcsta.org:8080/docushare/dsweb/Get/Document-18819/2007-04-02,_S.Bond_Leg_Response.pdf (accessed October 9, 2008).
 - 19 Dave Thompson, “Needs’ budget \$2 million higher,” *Trail Times*, 27 June 2008.
 - 20 Instead of funding these students on a per student basis, the Ministry switched to a per course formula.
 - 21 Russ Searle, *The Searle Report on Education Funding*, 2006.
 - 22 Ministry of Education, “British Columbia School District Revenue and Expenditure Information: Table 19 2006/07 Actual Sources of Other Operating Revenue,” May 2008, <http://www.bced.gov.bc.ca/accountability/district/revenue/0708/pdf/tables.pdf>.

APPENDIX A

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
5 Southeast Kootenay	\$47,496,219	Yes (2)	Able to balance budget using reserves. ³	<ul style="list-style-type: none"> • Benefits • Fuel • Natural gas • Electricity • Inflationary price on goods and services • Labour, market pressure⁴ 	<ul style="list-style-type: none"> • School closures. • Discontinuation of some pilot programs.⁵
6 Rocky Mountain	\$30,224,121	No	Small shortfall covered by prior year surplus appropriation—also able to add some services with surplus. ⁶	None reported in resource materials accessed.	None reported in resource materials accessed.
8 Kootenay Lake	\$47,404,191	Yes (3)	Funding challenge reported due to increased staffing costs that would have to be paid with same amount of funding as last year. ⁷	<ul style="list-style-type: none"> • Increased staffing costs.⁸ 	<p>‘REDUCTIONS IN ALLOCATIONS’</p> <ul style="list-style-type: none"> • Operations & maintenance: \$140,000 • Relief time: \$60,000 • District programs: \$32,000 • Wellness program: \$15,000 • Board office expenses: \$12,000 • Excluded staff: \$10,000 • Governance: \$2,000⁹

1 British Columbia Teacher’s Federation, “School Closures Database,” <http://bctf.ca/data.cfm?page=SchoolClosures> (accessed October 17, 2008).

2 Cuts are the reductions in services reported by school districts beyond the reductions that happen as a result of declining enrolment (i.e. reductions in staff due to less students).

3 “School District Operating Budget Survey,” conducted by author, June 10, 2008.

4 Ibid.

5 Ibid.

6 Cameron Dow, e-mail message to author, 4 September 2008.

7 Monica Schulte, “Adoption of the 2008/2009 Preliminary Budget Bylaw,” Memorandum, School District No. 8 (Kootenay Lake), 28 May 2008, <http://www.sd8.bc.ca/Finance/BudgetPresentation06032008.pdf>.

8 Ibid.

9 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
10 Arrow Lakes	\$6,917,628	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
19 Revelstoke	\$9,901,132	Yes (2)	Able to maintain and protect a number of programs and services offered to students despite declining enrolment. ¹⁰	None reported in resource materials accessed.	None reported in resource materials accessed.
20 Kootenay-Columbia	\$35,613,842	No	\$2,180,745 reported as the shortfall in the needs budget. ¹¹	<ul style="list-style-type: none"> • Salary costs for contractual obligations • Growth in sub costs for aging workforce • Inflation for supplies <ul style="list-style-type: none"> • Increasing costs for utilities • Expanded Board mandate estimated to cost about \$150,000¹² 	<p>\$1.9 MILLION IN CUTS:</p> <ul style="list-style-type: none"> • Elimination of central call out centre for substitute teachers <ul style="list-style-type: none"> • Reduction in number of educational assistants (down 3.6 FTE) • Reduction in support staff (down 3.8 FTE)¹³
22 Vernon	\$68,962,602	No	\$1,812,015 million dollars in reserves used to balance the budget. However, this leaves SD 22 with depleted reserves. ¹⁴	<ul style="list-style-type: none"> • Renewal rates for employee benefits (long-term disability and extended health care): \$70,000 • Inflation in fuel, natural gas, hydro and the cost of transporting goods: \$212,000 • Carbon tax: \$56,000 • 'Green solutions' to decrease carbon footprint: \$25,000¹⁵ 	<ul style="list-style-type: none"> • No cuts • Added blanket student accident insurance program.¹⁶

10 School District No. 19 (Revelstoke), "2008/2009 Annual Operating Budget Overview," Handout at Public Board Meeting, N.D.

11 SD No. 20 (Kootenay-Columbia), "Needs Budget," 9 June 2008.

12 Ibid.; Dave Thompson, "'Needs' budget \$2 million higher," *Trail Times*, 27 June 2008.

13 Francisco Conjura, "School board drafts 08/09 budget," *Castlegar News*, 01 July 2008.

14 SD No. 22 (Vernon), "School District No. 22 (Vernon) Approves Preliminary Operating Budget for the 2008-2009 School Year," News Release,

29 April 2008, http://www.sd22.bc.ca/web/news/April28_Pr_Operating_Budget_News.pdf.

15 Ibid.

16 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
23 Central Okanagan	\$156,464,688	No	Had to cut \$4.4 million from the budget. ¹⁷	<ul style="list-style-type: none"> • General increase in costs not met by increase in funding.¹⁸ 	<ul style="list-style-type: none"> • Reduction to Technology/The Learning Center: 160,000 • Reduction to Non-Targeted Funding-Special Education: \$375,000 • Reduction to District Based Administration: \$420,000 • Reduction to Operations: \$500,000 • Reduction to Schools: \$2,950,000¹⁹
27 Cariboo-Chilcotin	\$53,156,555	No	None reported in resource materials accessed.	<ul style="list-style-type: none"> • Trustee elections: \$30,000 • Gas and diesel fuel costs: \$70,000 • Utility costs: \$125,000²⁰ • Carbon taxes: \$110,000²⁰ 	<ul style="list-style-type: none"> • Cuts to custodial department: \$90,000 • Small cuts to departmental budgets: \$200,000 • General decreases made up of small savings across board: \$70,000.²¹ <p>BUDGET INCREASES INCLUDED:</p> <ul style="list-style-type: none"> • Textbooks and resources: \$340,000 • Literacy camp: \$25,000²²

17 Adrian Nieoczym, "Budget cuts will impose negative impact," *Kelowna Capital News*, 25 April 2008.

18 Chris Law, "School district faces first budget cuts in three years," *Lake Country Calendar*, 30 April 2008.

19 Mike Roberts, "New Information - Implementation of Board Budget Decision," Memorandum, School District No. 23 (Central Okanagan), <http://www.sd23.bc.ca/BoardOfEducation/Agenda/May%2028%2008%209.7.pdf>, 22 May 2008.

20 Gaeil Farrar, "School district budgets \$70,000 more for fuel in 2008-2009," *Williams Lake Tribune*, 08 July 2008.

21 Ibid.

22 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
28 Quesnel	\$34,691,978	No	SD 28 projected a budget shortfall of \$1,549,000 primarily caused by declining enrolment, elimination of funding formula transitional grant and reduced operating surplus. ²³	None reported in resource materials accessed.	None reported in resource materials accessed.
33 Chilliwack	\$94,857,066	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
34 Abbotsford	\$137,348,248	No	Expected expenditures did not exceed projected revenues. ²⁴	None reported in resource materials accessed.	None reported in resource materials accessed.
35 Langley	\$138,538,090	Yes (1)	Added \$1.6 million in student programs & services. ²⁵	<ul style="list-style-type: none"> • Provincial carbon-neutral initiatives: \$65,000 • Increasing fuel and utilities costs: \$169,000²⁶ 	Enhancements made possible by actions of the board including: <ul style="list-style-type: none"> • School closure; • Reconfiguration and remodeling three schools.²⁷
36 Surrey	\$485,608,680	No	\$3.3 million surplus funds used to balance budget, of which \$1.6 million used to make enhancements. ²⁸	Mentioned but not detailed. ²⁹	None reported in resource materials accessed.

23 Autumn MacDonald, "School board declining enrolment blamed for budget shortfall," *Quesnel Cariboo Observer*, 27 April 2008.

24 George Murray, e-mail message to author, 5 September 2008.

25 School District No. 35 (Langley), "2008/09 Provisional Budget," PowerPoint Presentation at Public Board Meeting, 15 April 2008, http://www.sd35.bc.ca/budget/2008-09-budget/080415-preliminary_draft.pdf.

26 Ibid.

27 "School Budget now \$151m," *Aldergrove Star*, 22 May 2008.

28 School District No. 36 (Surrey), "Report of the 2008-2009 Budget Committee," Schedule 3 (d) of the Administrative Memorandum, 08 May 2008, <http://www.sd36.bc.ca/general/FinancialReports/budgetcommittee0809.pdf>.

29 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
37 Delta	\$119,940,663	No	Had to reduce its operating budget by \$3.08 million after utilizing limited reserves as well as other revenues including International Student program. ²⁹	None reported in resource materials accessed.	<p>April 21, 2008 document entitled 'Proposed 2008-2009 Budget Recommendations' details \$3.08 million in cuts:</p> <ul style="list-style-type: none"> • School Board Office/ Facilities/School Administration: \$898,323 • School Staffing: \$674,564 • Programs Branch and Professional Development: \$815,387 • Schools Non-Salary: \$340,000 • Special Programs: \$261,615 • Non-Salary Expenses: \$92,000 ³⁰ <p>At a later meeting trustees allocated \$100,000 more from reserves for teacher librarian program, educational assistants and administration. ³¹</p>
38 Richmond	\$164,357,517	No	Memo written by Superintendent states that "after adjusting for general inflation and salary increases approved by government, the budget provides at best for maintenance." ³²	None reported in resource materials accessed.	None reported in resource materials accessed.

²⁹ Delta School District, "Delta School District Addresses Operating Budget Shortfall for the 2008-2009 School Year," Press Release, 21 April 2008.

³⁰ Delta School District, "Proposed 2008-2009 Budget Recommendations," 21 April 2008, http://web.deltasd.bc.ca/sites/files/shared/2008_09_Budget_Recommendations_o.pdf.

³¹ "Budget blow softened," *The Leader (Surrey)*, 7 May 2008.

³² Bruce Beairsto, "2008/09 Operating Budget," Memorandum, 29 May 2008, <http://www.sd38.bc.ca/Board%20Meetings>.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
39 Vancouver	\$427,708,099	No	Projected \$3.32 million shortfall prior to the appropriation of the 2007/2008 projected operating budget surplus. ³³	<ul style="list-style-type: none"> • Reductions in Adult Education Funding due to change in funding formula for Grade 10-12 students: \$770,000 • Reduction in funding from the Francophone Education Authority: \$320,000 <ul style="list-style-type: none"> • Salary Increments: \$4.05 million • Employee Benefits: \$790,000 <ul style="list-style-type: none"> • Inflation on Supplies & Services: \$760,000 • WCB Training: \$200,000 • Other: \$80,000³⁴ 	• Total net budget additions of \$0.98 million (proposed–April 28, 2008) ³⁵
40 New Westminster	\$49,278,080	No	\$2 million shortfall reported in local newspaper. ³⁶	None reported in resource materials accessed.	<p>SOME OF THE RECOMMENDED REDUCTIONS APPROVED BY THE BOARD OF EDUCATION ON APRIL 22, 2008:</p> <ul style="list-style-type: none"> • Supplies and services: \$825,000 • Class organization: \$112,000³⁷

³³ Vancouver Board of Education, "2008/2009 Preliminary Operating Budget," 7 April 2008, 4, <http://www.vsb.bc.ca/NR/rdonlyres/49427228-CFB7-441C-8BB6-7432AFECEF54/0/20082009PreliminaryOperatingBudget.pdf>.

³⁴ Ibid.

³⁵ District Management Team (Vancouver Board of Education), *Revised 2008/2009 Preliminary Operating Budget Proposals*, Inter-office Memorandum, 22 April 2008, <http://www.vsb.bc.ca/NR/rdonlyres/634CCD0A-0C93-4C35-8C74-E0CoAD89AoD8/0/Revised20082009PreliminaryOperatingBudgetProposals.pdf>.

³⁶ Niki Hope, "School won't be closed; School district looks at other measures to try and save \$2 million on budget," *The Record*, 26 April 2008.

³⁷ Finance Facilities Committee – May 6, 2008, "Board Decisions Related to 2008/09 Operating Budget," Back-Up Summary Sheet, School District No. 40 (New Westminster), 6 May 2008, <http://www.sd40.bc.ca/sbo/Agenda%200708/0708%20FinanceFacilities/FinFacilities%20080506.pdf>.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
41 Burnaby	\$117,912,630	No	\$2,175,400 shortfall reported—able to use 2007-08 surplus to make up difference. ³⁸	None reported in resource materials accessed.	\$447,500 in additions ³⁹ While Burnaby was able to use some surplus this year to balance the budget, that surplus will be used up in 2008-09 leaving final shortfalls in 2009-10 and 2010-11. ⁴⁰
42 Maple Ridge-Pitt Meadows	\$107,046,417	No	Total district funding declined by \$1.7 million plus \$182,293 due to decline in adult education. Expenditures reduced by \$1.2 million. Surplus of \$2.53 million from International Education. ⁴¹	None reported in resource materials accessed.	Increase in student-educator ratio in secondary schools from 1:25 to 1:26. ⁴²

³⁸ Burnaby Board of Education, "Budget Presentation," 22 April 2008, http://www.sd41.bc.ca/budgets_policies/budgets.htm#.

³⁹ Grant Granger, "Burnaby school district budget climbing closer to \$200 m," *Burnaby News Leader*, 25 April 2008.

⁴⁰ Ibid.

⁴¹ School District No. 42 (Maple Ridge-Pitt Meadows), "Board Meeting Highlights for June 25, 2008," 25 June 2008, <http://www.sd42.ca/pdf-board/pdf-highlights/080625-highlights.pdf>.

⁴² Maria Rantanen, "SD42 projects its budget," *Maple Ridge, Pitt Meadows Times*, 30 May 2008.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
43 Coquitlam	\$219,291,539	No	Financial position before consideration of enrolment reserve (also known as holdback fund)—shortfall of \$2.127 million. ⁴³ In a later document, the district stated that it faced a shortfall of \$1,512,402. This figure took into account expected holdback/enrolment reserve funding from the Ministry of \$614,000. ⁴⁴	<ul style="list-style-type: none"> • Electricity: \$75,000 • Natural Gas (carbon tax effect \$104,000): \$300,000 <ul style="list-style-type: none"> • Garbage and Water/Sewer: \$41,000 • CPP and EI: \$209,000 • Mercer-Service and Interest Exp.: \$104,000 • First Aid training: \$24,000 <ul style="list-style-type: none"> • Non-statutory benefits: \$160,000 • Security and Maintenance contracts: \$104,500 <ul style="list-style-type: none"> • WCB: \$254,000 ⁴⁵ 	<ul style="list-style-type: none"> • Fees—reduce allocation to schools: \$75,000 • Int'l Ed—Reduce Supply Allocation to Schools: \$177,000 <ul style="list-style-type: none"> • District Admin—Clerical: \$72,000 • Grad Support Teachers—Secondary: \$336,000 <ul style="list-style-type: none"> • Literacy Support Teachers: \$168,000 • Numeracy Support Teachers: \$168,000 • Student—Educator Ratio Increase: \$289,200 • 2% Reduction school supplies: \$112,000 • 3% Reduction—District supplies: \$286,602 • 3% Reduction—Maintenance Clerical Attrition: \$28,000 <ul style="list-style-type: none"> • District Assessments: \$50,000 <p>Also added \$494,400 in new initiatives. ⁴⁶</p>

43 Financial Services Department, School District No. 43 (Coquitlam), "2008/09 Preliminary Budget Position," Memorandum, 4 April 2008, <http://docushare.sd43.bc.ca/dsweb/Get/Document-8615/April+8%2C+2008+Board+meeting++2008-09+Preliminary+budget+position.pdf>.

44 Financial Services Department, School District No. 43 (Coquitlam), "2008/09 Annual Budget Bylaw," Memorandum, 25 April 2008, <http://docushare.sd43.bc.ca/dsweb/Get/Document-8619/April+29%2C+2008+Board+meeting++2008-09+Annual+Budget+Bylaw.pdf>.

45 Ibid.

46 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
44 North Vancouver	\$117,992,155	No	Reported 'incremental costs' of \$2,480,000. ⁴⁷	None reported in resource materials accessed.	Various reconfigurations/ increased user fees proposed. ⁴⁸
45 West Vancouver	\$45,442,154	No	Required \$1.2 million to balance the budget. ⁴⁹	Increase in utilities, fuel and other operating costs discussed. ⁵⁰	Continued \$500 per international student funding to each school, as well as providing additional \$50,00 to the Workload Initiative. Short-term international program amount to school was to be eliminated, as well as school-based supplies, senior team budgets, etc. ⁵¹
46 Sunshine Coast	\$32,918,868	No	Projected a "funding challenge" of \$733,000 after taking into account enrolment decline; enrolment reduction and cost pressures. ⁵²	<ul style="list-style-type: none"> Increased costs for supplies and services: \$100,000 Carbon Neutral Initiatives: \$100,000⁵³ 	Added \$1,232,000 in expansion of existing programs/services and new programs/services. Reduced/absorbed costs to existing programs/services: \$682,785 ⁵⁴
47 Powell River	\$21,204,447	No	Difference between revenue and expenditure: \$280,000—covered by prior year surpluses. ⁵⁵	None reported in resource materials accessed.	No cuts—services added. ⁵⁶

47 Finance and Facilities Standing Committee, "Preliminary Report of Budget Working Group," School District No. 44 (North Vancouver), 4 April 2008.

48 Ibid.

49 West Vancouver School District, "Minutes of a Meeting of the Finance & Facilities Committee," 2 June 2008, <http://www.sd45.bc.ca/board/documents/FF20080602RMinutes.pdf>.

50 Ibid.

51 Ibid.

52 School District No. 46 (Sunshine Coast), "2008/2009 Budget Consultations," PowerPoint Presentation, March 2008, <http://www.slideshare.net/bobsd46/budget-consultation-meetings-march-2008>.

53 Ibid.

54 School District No. 46 (Sunshine Coast), "Highlights of 2008/09 Preliminary Budget: Aligned with public budget consultation feedback," Included in Agenda of SD 46 Regular Meeting, 13 May 2008, <http://www.sd46.bc.ca/boardmeetings/agmay08.pdf>.

55 Paul Galinski, "Trustees Pass Budget: Drop in enrolment will mean fewer teachers," *Peak Online*, 9 July 2008.

56 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
48 Howe Sound	\$33,229,384	No	Shortage of funds and 'budget challenge' recorded in minutes—no figure to attach to these statements was found. ⁵⁷	In a letter to Minister Bond the trustees stated: "We recognize that enrolment is declining, but the cost of day to day operations, including transportation, utilities, rising fuels prices and now the new carbon tax have escalated." ⁵⁸	Cuts mentioned in passing, but no specifics found. ⁵⁹
49 Central Coast	\$4,991,263	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
50 Haida Gwaii/ Q. Charlotte	\$9,741,530	No	\$246,767 reported shortfall between expenses and revenue. Applied surplus to cover shortfall. ⁶⁰	None reported in resource materials accessed.	None reported in resource materials accessed.
51 Boundary	\$15,616,611	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.

57 SD 48 (Howe Sound), "Board Meeting Highlights: April 9, 2008," *48 Forum*, Issue 98, 21 April 2008, <http://www.sd48.bc.ca/pdf/48%20Forum%2098.pdf>.

58 David L. Walden, "Letter to the Honourable Shirley Bond," School District No. 48 (Howe Sound), 3 July 2008.

59 SD 48 (Howe Sound), "Board Meeting Highlights: April 9, 2008," *48 Forum*, Issue 98, 21 April 2008, <http://www.sd48.bc.ca/pdf/48%20Forum%2098.pdf>.

60 School District No. 50 (Haida Gwaii/Queen Charlotte), "Budget Presentation 2008/09," PowerPoint Presentation, N.D., <http://www.sd50.bc.ca/index.php/publisher/file/action/view/frmAssetID/456/>.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
52 Prince Rupert	\$25,209,564	Yes (2)	Decreased funding of \$962,000 and no surplus (last year used \$1 million in surplus funds to balance budget). SD 52 reported that it will have to remove almost \$2 million from its budget. ⁶¹	None reported in resource materials accessed.	<ul style="list-style-type: none"> • Support staff cut by 20% • Teachers cut by 8.4% • Principal/Vice-Principal Admin cut by 19% • Reduction to school budgets 20% • \$35,000 less in maintenance supplies • \$60,000 loss in legal services and protection.⁶²
53 Okanagan Similkameen	\$23,445,682	Yes (1)	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
54 Bulkley Valley	\$22,083,363	Yes (1)	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
57 Prince George	\$118,840,649	No	\$4 million short, has \$3 million in reserve funds to cover shortfall. ⁶³	<ul style="list-style-type: none"> • Carbon tax - \$80,000 • Utilities and busing - \$176,000.⁶⁴ 	No cuts (due to the use of surplus funds).
58 Nicola-Similkameen	\$24,234,384	No	District anticipated spending \$1.5 million more than revenues— difference funded by surplus. ⁶⁵	Noted an increase in expenditures in salaries and cost of utilities. ⁶⁶	None reported in resource materials accessed.

61 School District No. 52 (Prince Rupert), "Advisory Budget Meeting 3.: Agenda, 28 May 2008,

<http://sd52.bc.ca/moodle/file.php/3/2008-2009-budget/080522-abc-meeting-3-docs.pdf>.

62 Kris Schumacher, "Thirty-eight facing layoffs following new school budget," *Daily News*, 11 June 2008.

63 Frank Peebles, "School district prepared for apparent shortfall," *Prince George Citizen*, 28 May 2008.

64 Arthur Williams, "Board dips into surplus," *Prince George Free Press*, 30 May 2008.

65 School District No. 58 (Nicola-Similkameen), "Regular Meeting of the Board of Education of School District No. 58 (Nicola-Similkameen),"

Minutes, 7 May 2008, http://www.sd58.bc.ca/News/Archived_BrdMinutes/reg%20minutes%2008%20May%207.pdf.

66 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
59 Peace River South	\$42,365,120	No	Reported a very tight, 'rigid' budget this year. ⁶⁷	Unable to find reports of any specifics.	Unable to find reports of any specifics.
60 Peace River North	\$49,891,753	No	Expenses were about \$1.5 million more than revenue—expected a surplus to cover difference. ⁶⁸	None reported in resource materials accessed.	• Proposed adding the equivalent of half a counsellor. ⁶⁹
61 Greater Victoria	\$143,572,169	No	Difference between expenses (as prepared) and revenue: \$4,038,784 'structural shortfall'. ⁷⁰	<ul style="list-style-type: none"> • General inflation: \$213,286 • Benefit increases: \$100,000 • Utilities/tax: \$500,000 • Board Elections: \$100,000⁷¹ 	• No changes to services from 2007-08. ⁷²

67 Tamara Cunningham, "SD 59 budget leaves little room for surprises this year: number of teachers reduced as enrollment drops," *Dawson Creek Daily News*, 26 August 2008.

68 Tessa Holloway, "SD 60 hinges balanced budget on this year's surplus," *Alaska Highway News*, 10 June 2008.

69 Ibid.

70 Greater Victoria School District, "2008/2009 Annual Budget Presentation," PowerPoint, 27 March 2008, http://www.sd61.bc.ca/super/budget-planning/2008-2009_Budget_Presentation.pdf.

71 "School District Operating Budget Survey," conducted by author, 27 May 2008.

72 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
62 Sooke	\$67,596,240	Yes (1)	Faced a challenge of \$1,449,692—was able to apply \$300,000 in reserves to the budget—left with challenge of \$1,150,000. ⁷³	<p>SOME OF THE EXTRA COSTS SD 62 REPORTED:</p> <ul style="list-style-type: none"> • BCeSIS fee: \$53,500 • Increased benefit costs: \$290,000 • Legal costs: \$40,000 • Changes to CUPE: \$70,000 • Principal for student advocacy: \$59,016 • Election costs: \$20,000 • Fuel/parts/insurance/radio license for buses: \$75,000 • Utility cost increases: \$67,000 • Equipment repair: \$100,000 • Westshore: \$132,000 • Copier leases: \$15,000 <ul style="list-style-type: none"> • PVP replacement provision: \$60,000 • Misc. small increases: \$60,000 • Employee future benefits: \$14,557⁷⁴ 	\$1.2 million in operating expense reductions across the district. ⁷⁵

73 Dave Lockyer and Brian Fox, “2008-2009 Budget Planning,” PowerPoint, School District No. 62 (Sooke), N.D., http://www.sd62.bc.ca/pdf/budget_presentation_0809.pdf.

74 Ibid.

75 School District No. 62 (Sooke), “Sooke School District passes \$72 million operating budget,” Media Release, 6 May 2008, http://www.sd62.bc.ca/pdf/budget_media_release_may6-08.pdf.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
63 Saanich	\$61,209,740	Yes (2 schools consolidated into one)	Faced a “structural shortfall” of \$3,651,401. Applied reserves of \$2,998,923 leaving a shortfall of \$652,478. ⁷⁶	<ul style="list-style-type: none"> • Labour settlement costs: \$1,666,831 • Province-wide student information system (BCesis): \$200,000 • Teacher increments/early retirement: \$270,000 • Employee benefit cost increases: \$260,000 • Education Assistant replacement staffing: \$68,000 • Technology Department: \$100,000 • Loss of teacher benefit holiday: \$150,000 • Carbon tax: \$10,000 • “GAAP” Annual Expense Increase: \$20,000⁷⁷ 	Reduced the percentage of budget spent on administration, operations and maintenance and transportation. ⁷⁸
64 Gulf Islands	\$14,943,329	No	Preliminary financial projections predicted a shortfall of \$666,215 if the district returned to a five-day week. ⁷⁹ The district expected a shortfall of \$274,000 if the district continued with a four-day week. ⁸⁰	<p>“Changes in district operating costs” for four day week:</p> <ul style="list-style-type: none"> • Increase in school supply budgets: \$70,000 • Increase in supplies and services budget (diesel fuel, utilities): \$30,000 • Provision of budget for learning resources: \$30,000⁸¹ 	Proposed cost saving measures (for four day week): <ul style="list-style-type: none"> • Reduction of 45 hours of EA time: \$56,000 • Reduction of 2.5 FTE teacher time: \$218,000⁸²

76 School District No. 63 (Saanich), “2008/09 Budget Challenge,” Background Information, N.D., <http://www.sd63.bc.ca/resources/DeptFinance/2008-09%20Budget/Backgrounder.pdf>.

77 Ibid.

78 School District No. 63 (Saanich), “2008/09 Operating Budget Approval,” Background Information, 9 May 2008,

<http://www.sd63.bc.ca/resources/DeptFinance/2008-09%20Budget/Backgrounder%20after%20approval%2009May2008.pdf>.

79 School District No. 64 (Gulf Islands), “Financial Projections for 2008/2009 for 2008/2009: Based on Five Instructional Days,” 20 March 2008,

http://www.sd64.bc.ca/dist_downloads/0809finance5DW.pdf.

80 School District No. 64 (Gulf Islands), “Financial Projections for 2008/2009 for 2008/2009: Based on Four Instructional Days,” 20 March 2008,

http://www.sd64.bc.ca/dist_downloads/0809finance4DW.pdf.

81 Ibid.

82 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
67 Okanagan Skaha	\$54,423,441	No	Estimated shortfall of \$318,000. ⁸³	None reported in resource materials accessed.	Able to maintain current services. Enhancements of \$283,500 using surplus funds. ⁸⁴
68 Nanaimo-Ladysmith	\$112,792,648	Yes (2)	Reported shortfall of \$1.8 million. ⁸⁵	Fuel and hydro costs, carbon tax. ⁸⁶	Reported cuts to services and staffing across the district to achieve a balanced budget. 20 full-time teaching positions cut and 25 full-time support staff cut. ⁸⁷
69 Qualicum	\$38,911,805	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
70 Alberni	\$36,708,865	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
71 Comox Valley	\$69,121,760	Yes (4)	School board added \$400,000 in services. ⁸⁸	None reported in resource materials accessed.	Additions included: <ul style="list-style-type: none"> • 0.5 FTE elementary behaviour resource teacher - \$40,000 • 0.5 FTE small school adjustment - \$42,000 • 1.0 FTE physical education support - \$80,000 • Increased funding for community schools - \$10,000 • Professional partnerships program - \$228,000⁸⁹

83 "District looks at cutting teacher jobs," *Kelowna Capital News*, 16 April 2008.

84 School District No. 67 (Okanagan Skaha), Media Release, 5 May 2008,

http://www.sd67.bc.ca/media/Documents/Agenda_Minutes/2007-08/Annual%20Budget%202008-09%20Media%20Release%2008May01.pdf.

85 Jenn Marshall, "Staff, services cut to balance school budget," *Nanaimo News Bulletin*, 17 May 2008.

Readers might also want to look at: School District No. 68 (Nanaimo-Ladysmith), *Proposed Budget 2008-2009*, 14 May 2008.

86 Ibid.

87 Ibid.

88 Lyndsay Chung, "Budget will swell in school district," *The Courtenay Comox Valley Record*, 1 July 2008.

89 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
72 Campbell River	\$48,599,917	No	School board faces \$1.4 million shortfall—able to use \$700,000 surplus to cover half the shortfall. ⁹⁰	None reported in resource materials accessed.	<ul style="list-style-type: none"> • Leave Director of Instruction position vacant: \$130,000 • Leave electrician position vacation: \$50,000 • Leave mechanic position vacant: \$70,000 • Not clean excess space in schools as often: \$50,000 • Leave grounds person position vacant: \$60,000 • Replace absent educational assistants on second day of absence: \$80,000⁹¹ <p>RETAINED THREE NEW PROGRAMS:</p> <ul style="list-style-type: none"> • Student musical performance opportunities: \$32,000 • ‘Healthy Schools’ and extracurricular support programs: \$48,000 • Other health and wellness initiatives: \$15,000⁹²

⁹⁰ Denise Sharkey, “Trustees grapple with \$1.4 million deficit; School board decides to use \$700,000 of surplus in 2008-2009 budget,” *Courier-Islander*, 25 April 2008.

⁹¹ Denise Sharkey, “Trustees make cuts to balance operating budget,” *Courier-Islander*, 2 May 2008.

⁹² Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
73 Kamloops/Thompson	\$116,433,405	No	Net budget challenge—\$2,929,480. ⁹³	<p>“Inflationary Pressures”</p> <ul style="list-style-type: none"> • Utility increases: \$73,825 • Program Increases: \$68,400 <ul style="list-style-type: none"> • BCeSIS/Student Fee: \$73,000 • Transportation Increases: \$202,000 • Carbon Tax: \$64,540 • Other Misc. Supplies: \$116,300⁹⁴ 	<p>Additions:</p> <ul style="list-style-type: none"> • 2 FTE school support workers • 2 FTE positions in trades • 1 FTE position in grounds • Funding for additional study and implementation of long-term plan.⁹⁵
74 Gold Trail	\$20,050,184	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
75 Mission	\$52,351,816	Yes (3)	Faced an approximate decline in revenue of \$1.2 million from enrolment decline of 200 students and loss of enrolment decline supplement funding. ⁹⁵ Saved \$944,093 by closing 3 schools. ⁹⁶	None reported in resource materials accessed.	Vacant admin positions will not be filled. ⁹⁷
78 Fraser-Cascade	\$19,071,209	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.

93 School District No. 73 (Kamloops/Thompson), “Proposed Budget for 2008-2009,” PowerPoint Presentation, N.D., http://www.sd73.bc.ca/docs/Budget_Presentation_Final_April_16_08.pdf.

94 Ibid.

95 Ibid.

96 Mission Public Schools, “Superintendent’s Update – June 2008,” June 2008, <http://www.mpsd.ca/districtinformation/supreports.aspx>.

97 Jason Roessle, “\$55.7 M balanced budget approved,” *Mission City Record*, 25 June 2008.

98 Mission Public Schools, “Superintendent’s Update – June 2008,” June 2008, <http://www.mpsd.ca/districtinformation/supreports.aspx>.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
79 Cowichan Valley	\$69,347,702	No	After taking just less than \$1.2 million from surplus and proposing a cut of \$200,000 to transportation—board still faced a shortfall of about \$334,000. ⁹⁹	None reported in resource materials accessed.	Unable to obtain reports about any specific cuts that were made. Only one report about proposed transportation cut.
81 Fort Nelson	\$9,389,498	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
82 Coast Mountains	\$50,602,973	No	Applied \$400,000 of appropriated surplus to balance budget. ¹⁰⁰	\$1 million increases in the budget for services and supplies. THESE INCLUDE COSTS FOR: <ul style="list-style-type: none"> • Services that are contracted out • Resources needed for the classroom <ul style="list-style-type: none"> • Utilities¹⁰¹ 	Proposed: <ul style="list-style-type: none"> • Reduction in school administration by 1 FTE • Reduction in district administration by 1 FTE¹⁰²
83 North Okanagan-Shuswap	\$61,278,697	No	\$360,000 shortfall. ¹⁰³	<ul style="list-style-type: none"> • 3% increase in benefit costs • 8% increase in natural gas and electricity • 10% increase in fuel costs¹⁰⁴ 	REDUCTIONS TO: <ul style="list-style-type: none"> • Administration • Lease payments <ul style="list-style-type: none"> • Equipment • Utilities • Transportation • Student services¹⁰⁵

99 "One trustee says school bus cuts not the way to go," *Lake Cowichan Gazette*, 16 June 2008.

100 Coast Mountains Board of Education, "Budget Consultation Meetings," PowerPoint Presentation, N.D., http://fc.cmsd.bc.ca/sbo/WhatsNew/budget_presentation_1.pdf.

101 Melissa Smalley, "School budget passes \$53M," *Terrace Standard*, 1 July 2008.

102 Coast Mountains Board of Education, "Budget Consultation Meetings," PowerPoint Presentation, N.D., http://fc.cmsd.bc.ca/sbo/WhatsNew/budget_presentation_1.pdf.

103 "District 83 budget passed," *1340 Revelstoke Ezrock*, 14 May 2008.

104 School District 83 (North Okanagan-Shuswap), "Highlights of the May 13, 2008 School Board Meeting," *North Okanagan Shuswap Synopsis*, N.D., <http://www.sd83.bc.ca/files/minutes/may%2008%20synopsis.pdf?FCItemID=5001B08D5>.

105 Ibid.

SCHOOL DISTRICT FUNDING ALLOCATION	2008-09 PRELIMINARY ALLOCATION	2007-08 SCHOOL CLOSURES? ¹	REPORTED FUNDING VS. COSTS	COST PRESSURES	CHANGES TO SERVICES ²
84 Vancouver Island West	\$6,597,089	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
85 Vancouver Island North	\$18,275,516	Yes (2)	The board made about \$850,000 in cuts to balance budget. As well it used its 2006-07 surplus of \$605,019. ¹⁰⁶	<ul style="list-style-type: none"> • Wage increases: \$800,000 • Benefits, utilities and fuel increases: \$50,000¹⁰⁷ 	\$850,000 in cuts. ¹⁰⁸
87 Stikine	\$5,620,226	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.
91 Nechako Lakes	\$47,081,832	No	SD 91 did experience a shortfall and did use some surplus funding from last year to cover it. No specific amount was assigned to the shortfall. ¹⁰⁹	None reported in resource materials accessed.	None reported in resource materials accessed.
92 Nisga'a	\$7,019,012	No	Unable to obtain information.	Unable to obtain information.	Unable to obtain information.

¹⁰⁶ "School District Operating Budget Survey," conducted by author, 5 May 2008.

¹⁰⁷ Ibid.

¹⁰⁸ Ibid.

¹⁰⁹ Sterling Olson, e-mail message to author, 11 September 2008.

APPENDIX B

SCHOOL DISTRICT	2007-2008 AGGREGATE FUNDING BEFORE LABOUR SETTLEMENTS	2008-2009 ESTIMATED OPERATING GRANT BEFORE LABOUR SETTLEMENTS	INCREASE / (DECREASE)
5 Southeast Kootenay	43,853,738	42,778,605	(1,075,133)
6 Rocky Mountain	28,232,049	27,385,097	(846,952)
8 Kootenay Lake	44,154,358	42,687,267	(1,467,091)
10 Arrow Lakes	6,508,653	6,327,633	(181,020)
19 Revelstoke	9,183,548	8,863,645	(319,903)
20 Kootenay-Columbia	32,900,690	31,852,976	(1,047,714)
22 Vernon	62,976,194	61,808,840	(1,167,354)
23 Central Okanagan	141,650,300	139,344,004	(2,306,296)
27 Cariboo-Chilcotin	49,582,777	48,114,500	(1,468,277)
28 Quesnel	32,136,775	31,310,545	(826,230)
33 Chilliwack	84,423,178	85,006,644	583,466
34 Abbotsford	124,861,982	123,796,132	(1,065,850)
35 Langley	122,989,597	122,497,426	(492,171)
36 Surrey	434,034,165	433,678,746	(355,419)
37 Delta	108,067,330	106,240,661	(1,826,669)
38 Richmond	150,643,711	147,881,406	(2,762,305)
39 Vancouver	391,948,463	384,561,607	(7,386,856)
40 New Westminster	45,661,293	43,574,989	(2,086,304)
41 Burnaby	159,062,254	158,077,670	(984,584)
42 Maple Ridge-Pitt Meadows	97,125,626	94,994,700	(2,130,926)

SCHOOL DISTRICT	2007-2008 AGGREGATE FUNDING BEFORE LABOUR SETTLEMENTS	2008-2009 ESTIMATED OPERATING GRANT BEFORE LABOUR SETTLEMENTS	INCREASE / (DECREASE)
43 Coquitlam	198,355,985	195,554,322	(2,801,663)
44 North Vancouver	108,549,352	103,999,959	(4,549,393)
45 West Vancouver	40,013,477	39,985,786	(27,691)
46 Sunshine Coast	30,652,506	29,650,701	(1,001,805)
47 Powell River	19,759,588	19,173,597	(585,991)
48 Howe Sound	30,759,924	30,181,222	(578,702)
49 Central Coast	4,686,066	4,570,059	(116,007)
50 Haida Gwaii/Q. Charlotte	8,783,094	8,841,753	58,659
51 Boundary	14,621,708	14,188,646	(433,062)
52 Prince Rupert	23,379,549	22,183,105	(1,196,444)
53 Okanagan Similkameen	21,994,662	21,048,073	(946,589)
54 Bulkley Valley	20,734,551	19,976,944	(757,607)
57 Prince George	111,571,154	107,379,416	(4,191,738)
58 Nicola-Similkameen	22,593,749	21,882,345	(711,404)
59 Peace River South	38,582,918	38,014,937	(567,981)
60 Peace River North	45,995,813	44,637,171	(1,358,642)
61 Greater Victoria	130,520,515	128,629,663	(1,890,852)
62 Sooke	61,002,051	60,439,881	(562,170)
63 Saanich	56,183,825	54,290,542	(1,893,283)
64 Gulf Islands	13,834,390	13,625,891	(208,499)

SCHOOL DISTRICT	2007-2008 AGGREGATE FUNDING BEFORE LABOUR SETTLEMENTS	2008-2009 ESTIMATED OPERATING GRANT BEFORE LABOUR SETTLEMENTS	INCREASE / (DECREASE)
67 Okanagan Skaha	49,499,249	48,777,548	(721,701)
68 Nanaimo-Ladysmith	101,962,874	100,613,459	(1,349,415)
69 Qualicum	36,411,460	34,835,050	(1,576,410)
70 Alberni	34,010,702	33,139,142	(871,560)
71 Comox Valley	62,875,649	61,576,024	(1,299,625)
72 Campbell River	45,505,085	43,715,082	(1,790,003)
73 Kamloops/Thompson	106,670,839	104,911,502	(1,759,337)
74 Gold Trail	18,685,116	18,069,002	(616,114)
75 Mission	48,102,653	46,858,750	(1,243,903)
78 Fraser-Cascade	17,602,462	17,202,918	(399,544)
79 Cowichan Valley	64,450,986	62,387,688	(2,063,298)
81 Fort Nelson	8,825,634	8,449,514	(376,120)
82 Coast Mountains	46,503,562	45,157,969	(1,345,593)
83 North Okanagan-Shuswap	56,302,400	55,368,664	(933,736)
84 Vancouver Island West	6,103,978	6,071,518	(32,460)
85 Vancouver Island North	17,129,266	16,370,853	(758,413)
87 Stikine	5,290,573	5,211,272	(79,301)
91 Nechako Lakes	44,038,173	42,396,041	(1,642,132)
92 Nisga'a	6,442,413	6,284,786	(157,627)