



BCASBO 2025 Fall Conference – Finance Roundtable



Feeding Future/
National School Food
Program



CEF Reporting



SPF Management



MECC Reporting
List



Fundraising/
Dry Grad/ PACs

Background:

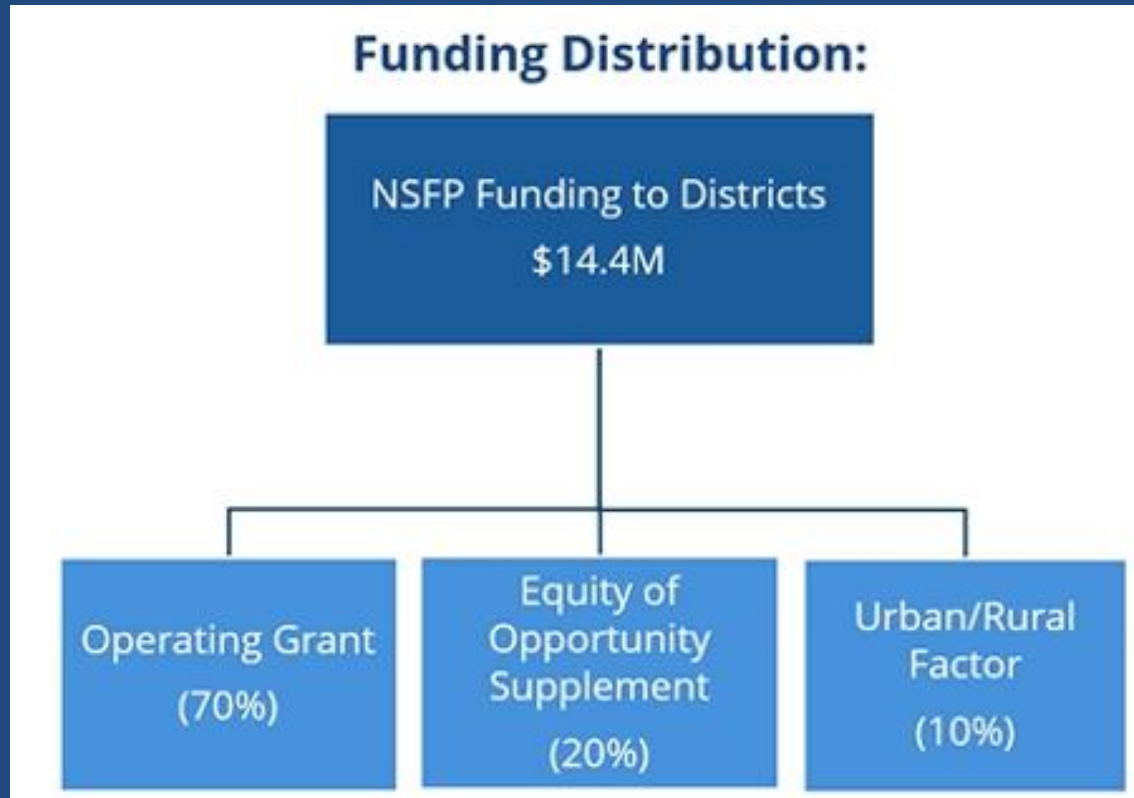
- In April 2024, federal government committed **\$1B over five years** for a National School Food Program (NSFP)
- in March 2025, B.C. entered into agreement with Canada through the NSFP, providing approximately **\$39M over 3 years** in additional school food program funding
- NSFP funding will **complement Feeding Futures**, with similar, flexible spending criteria
- **Year 1:** ~\$7.2M allocated across districts (distributed April 2025)
- **Year 2 & 3:** ~\$14.4M per year allocated across districts (100% higher than 2024/25)

Allocations

- **Year 1 (2024/25) funding** (announced Apr 2025)
- Funding allocation to districts is based on:
 - Enrolment in each school in the district for which the **socioeconomic index** is below the provincial average
 - How the school compares to the provincial average

Year 2 (2025/26) Funding Allocations

Year 2 allocations also ensure that the districts receive at least 1.5 times their Year 1 NSFP allocation.



- **Flexibility** to spend funds where it is needed most
- Same spending criteria as Feeding Futures, apart from:
 - May use NSFP for major and minor **infrastructure, appliances, or equipment**
 - *Note: must not add square footage to an existing school facility or convert educational classroom space to a kitchen*
 - When using third-parties to deliver programs, districts are encouraged to use NSFP funding to support **not-for-profit** entities
 - Funding **cannot** be used to **provide programs during school holidays**; however, it can be spent in advance of the school year if it supports delivery of school food programs during the school year
- NSFP funding not utilized at June 30, 2025 can be spent by March 2026.

MECC Lunch & Learn 2025-10-07 PowerPoint

- Overview of CEF
- Application and Reporting Process
- Staffing Submission
- Remedies Submission
- Common Errors or Omissions

Overview of CEF

- The Classroom Enhancement Fund (CEF) was implemented in the 2017/18 school year to fund the implementation of the Memorandum of Agreement (MoA) with the BC Teachers' Federation (BCTF)
- The MoA outlines a process to implement the class size and composition language from 2002 restored by the Supreme Court of Canada decision
- This was replaced with a Letter of Understanding (LoU) in the 2019 – 2022 BCTF collective agreement
- The funding process was approved by Treasury Board in 2017

Application and Reporting Process

- The funding process is based on school district submissions of actual teacher staffing and remedy costs to implement the restored language
- There is no application process for overhead costs as these have been frozen by Treasury Board
- The fall CEF application and reporting process includes:
 - An initial report based on actual teacher hiring and costs for the current school year as of September 29
 - Actual remedy costs for October
 - The initial 2025/26 CEF reporting template was released in the September 19th DM Bulletin

Staffing Submission

- The staffing submission should be based on your district's actual CEF teacher hiring and costs for the school year as at September 29, 2025. This includes:
 - # of FTE by position type (enrolling/non-enrolling)
 - Total salaries and benefits
 - Total expenses (e.g., training/travel if included as part of remuneration)
 - Total compensation (salaries + benefits + expenses) calculated by the template
 - # of FTE not filled
- TTOC costs should only represent additional hours as stipulated by a collective agreement provision (e.g., release time for a teacher such as prep time or participation in committees)

Staffing Submission

- The submission should be based on your **actual teacher staffing costs**, which is used to determine the school year staffing allocation
- The final staffing allocation is announced at the same time as the Operating Grant recalculation in mid-December
- Districts are **not permitted** to overspend their staffing allocation, unless under extenuating circumstances it has been communicated to the Ministry at some point during the school year

Remedies Submission

- The submission should only include actual remedies incurred in October
- The Ministry will use your submission to project the school year remedies allocation, which is announced at the same time as the Operating Grant recalculation in mid-December
- As the school year allocation is an estimate, any overspend in remedies will be funded

Common Errors or Omissions

- Staffing Submission
 - Estimated teacher costs used instead of actuals
 - Prior year teacher costs used instead of actuals for the current school year
- Remedies Submission
 - Annual estimates provided instead of actual remedies incurred in October

Recap

- The staffing submission (due October 17) should be based on your **actual** costs for the **2025/26 school year**
- The remedies submission (due November 14) should be based on your **actual** remedy costs incurred in **October 2025**
- The **Instructions tab** in the reporting template provides additional details on how to complete the report
- Final CEF allocations will be announced in mid-December, with grant confirmation letters sent to districts in January 2026

Group Discussion for 10 minutes

SPF Management Discussion

How do you manage Special Purpose Funds in your district?

- **Table discussion for 10 minutes and report out**

School District Financial Reporting Timelines January 2025 – July 2026 (PDF)

	December	Budget	2025/26 Autumn Recalculated Operating Grant Information
	December	Budget	2025/26 Amended Annual Budget Request/Instructions
	December 10	GRE	December Quarterly Report
	December 31	SOFI	2024/25 Annual Report
2026	January 1	Financial Statements	2023/24 & 2024/25 Financial Statements must be posted on School District website
	Mid January	First Nation Student Rates	2025/26 First Nation Student Rates
	January 16	Event-Driven Report	2025/26 - Districts are to report costs and savings in the current School Year for the period ended June 30.
	February 28	Budget	2025/26 Amended Annual Budget
	March 15	Budget	2026/27 Preliminary Operating Grant Information
	March 15	Budget	2026/27 Annual Budget Request/Instructions
	Mid March	Revenue & Expenditure Tables	Amended Budgeted 2025/26 Revenue & Expenditure Tables
	April 4	Budget	Decision on referendum, to meet legislative requirement of at least 2 weeks prior to referendum
	April 5 - 18	Budget	Referendum particulars must be advertised once each week for 2 weeks
	April 10	GRE	March Quarterly Report
	April 17	Event-Driven Report	2025/26 - Districts are to report costs and savings in the current School Year for the period ended June 30.
	April 18	Budget	Referendum vote (if applicable)
	April 27	Budget	School Referendum Tax Rate Bylaw passed (if applicable) and submitted to the municipal council and the Surveyor of Taxes
	Late April	Actuarial Tool	2025/26 Actuarial Calculation Tool and Actuarial results
	Late May	Financial Statements	2025/26 Financial Statement Instructions
	Mid June	Nominal Roll - Joint Verification	2025/26 Nominal Roll - Joint Verification Process - Two School District Contacts - Information Request
	June 30	Budget	2026/27 Annual Budget and Bylaw
	June 30	Financial Statements	2025/26 Fiscal Year End
	June 30	Actuarial Study	Collection date for Retiree Experience Data
	July 15	Actuarial Tool	2025/26 Actuarial Calculation Tool is Due
July 15	GRE	June Quarterly Report	
July 17	CEF	2025/26 Preliminary year-end Classroom Enhancement Fund report	
July 17	Event-Driven Report	2025/26 - Districts are to report costs and savings in the current School Year for the period ended June 30.	
Mid July	Financial Statements	2025/26 Grant Confirmations	
Mid July	Revenue & Expenditure Tables	Budgeted 2026/27 Revenue & Expenditure Tables	

Fundraising / Dry Grad / PACs:

- PACs are autonomous, self-governing bodies composed of parents and guardians of students enrolled at the school.
 - They are not committees of the school or the district and operate independently of school and district administration.
 - PACs are accountable solely to their membership and function under their own constitutions and bylaws, as legislated by the School Act.
 - Parent Advisory Councils (PACs) must maintain separate accounts from the school and/or district.
 - Principals/Vice Principals must not be signing authorities on any Parent Advisory Council financial accounts
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- **Roundtable discussion for 10 minutes and report out**

Other topics and discussion

To join in 2025/26 Finance Network online meetings, if you are not on the list yet? Email iris_mo@sd42.ca