SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Report to the Board of February 15, 2023

Committee Members: Trustee Elder

Trustee Hickman Trustee Silzer – Chair

Staff Support: Jason Reid, Secretary-Treasurer

Dave Eberwein, Superintendent of Schools Megan Cimaglia, Director of Finance Rob Lumb, Director of Facilities

Cody Henschel, Director of Information Technology

Partner Representatives: Don Peterson, STA

Nola Welsh, CUPE David Mark, SAA COPACS - regrets

Other Attendees: Chair Dunford, Trustee Vandall & Trustee VanWell

Committee Meeting

Tuesday, February 7, 2023

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS DISCUSSED

Risk Management Report

The Committee agreed to request that staff prepare a report for the committee's consideration in March 2023 outlining options to finance the replacement of phone systems.

C. ITEMS FOR RECOMMENDATION

1. 2022/23 Amended Budget

The Committee recommended that the 2022/23 Amended Budget be approved by the Board's adoption of an Amended Annual Budget Bylaw.

Bylaw Motions:

The Committee recommends and I, Trustee Silzer move,

(i) First Reading of Amended Annual Budget Bylaw for fiscal year 2022/23

That the Board approve the first reading of the Amended Annual Budget Bylaw for fiscal year 2022/23 in the total amount of \$112,790,770.

(ii) Second Reading of Amended Annual Budget Bylaw for fiscal year 2022/23

That the Board approve the second reading of the Amended Annual Budget Bylaw for fiscal year 2022/23 in the total amount of \$112,790,770.

(iii) Motion to Read for a Third Time

That the Board approve the reading of the Amended Annual Budget Bylaw for fiscal year 2022/23 in the total amount of \$112,790,770 at this Board Meeting for a third time.

(iv) Third and Final Reading of Amended Annual Budget Bylaw for fiscal year 2022/23

That the Board approve the third reading, pass and adopt the Amended Annual Budget Bylaw for fiscal year 2022/23 in the total amount of \$112,790,770.

2. Report for Budget Advisory Committee (BAC)

Motion:

The Committee recommends and I, Trustee Silzer move,

That the Board approve the Budget Advisory Committee Terms of Reference.

Motion:

The Committee recommends and I, Trustee Silzer move,

That the Board approve the 2023/24 Budget Process Consultation Plan.

3. Veyaness Early Learning Centre

Motion:

The Committee recommends and I, Trustee Silzer move,

That the Board approve execution of the proposed covenant on the title of 7420 Veyaness Road.

D. ITEMS FOR INFORMATION

1. Fiscal Forecast

E. FUTURE AGENDA ITEMS

- Fiscal Forecast (Mar)
- Report from BAC (Mar)
- Annual Facility Grant Plan (Apr)
- Capital Plan Bylaw (Apr)



SCHOOL DISTRICT 63 (SAANICH)

BRIEFING NOTE

2125 Keating Cross Road, Saanichton, BC Canada V8M 2A5 Phone: (250) 652-7300 Fax: (250) 652-6421 saanichschools.ca

To: Finance Facilities & Technology Committee Prepared By: Jason Reid

Secretary Treasurer

Subject: 2023 Risk Report Date: February 1, 2023

Purpose

The purpose of this briefing note is to present the 2023 Risk Report for discussion and feedback.

Background

Risk Management is the coordinated monitoring and management of risk supporting decision making, planning and resource allocation. Improved understanding of risk informs better decisions and demonstrates to the community that we are accountable for managing risk.

Monitoring and responding to risk is a continuous process. As new information is available or as circumstances change, our assessments of risk and planned responses to risks are adjusted. The assessments are subjective reflecting the effectiveness of existing mitigations to reduce risk and are forward looking considering the "likelihood of occurrence", and the "severity of impact".

Assessing "severity of impact" considers the impact of an incident on students, families, staff and the community. An additional consideration is the impact of an incident on the district's reputation and the confidence the community places in us. As it is not possible to fully eliminate risk, the objective of risk management is to manage risk by implementing an appropriate risk response that is also defensible should an incident occur. Reputational risk is greater when there are financial or other constraints to implementing what is generally viewed to be "defensible" risk response.

A lower risk ranking does not mean a risk is not important or that an incident would not be impactful, but rather that the existing mitigations in place are appropriate to reduce risk to an acceptable level. A risk ranking of Medium or greater means that further steps are necessary to mitigate the risk.



Next Steps

The risk report has been updated in consultation with those responsible for managing each risk. The next steps are for the Finance, Facilities and Technology Committee and partner groups to review the report and provide feedback.

Respectfully submitted,

Jason Reid

Secretary Treasurer

JR/klg

Attachment: SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
A	Information Systems: Information systems fail or do not meeting evolving needs	 Aging IT infrastructure and programs Historical decentralization of procurement / implementation Reliance on obsolete applications/devices to support business functions and educational programs Cyber attack Implementation of technology plan limited by funding and/or inflationary cost pressures, Datacenter aging and services have outgrown existing infrastructure Failure of power surge and backup systems (UPS) 	 Programs and services are affected negatively impacting outcomes Impairment of educational innovation Inefficient or ineffective program management Failure of key systems increasing operational risk. Increased risk related to data security and protection of privacy Damage to existing investments Reputational damage and reduced confidence. 	 Implementation of MS Office 365 productivity suite Leverage internal and external expertise to identify risks and opportunities Implementation of RefreshED Plan including deployment of new windows devices replacing obsolete equipment. Improved backups (offsite and immutable) Phased replacement of aging infrastructure to support evolving technology and reduce risk of failure (currently limited by budget) 	HIGH (increased from MEDIUM- HIGH)	 Review and adjust RefreshED Plan in response to significant inflationary cost increases. Consider adjustments to plan and/or budget implications. Develop business case to fund replacement of critical technology infrastructure (legacy phone systems, data centre UPS systems, etc.). Implement enhanced parent communications capability (School Messenger). Review opportunities to improve procurement through increased central coordination (copiers, phones, etc.) Implement new processes to assess new software solutions balancing program requirements with risks related to support, data security and privacy. Privacy Impact Subgroup formed to review matters related to protection of privacy including implementation of new applications and staff training. Expanded Office 365 Platform to Student Access

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
В	Financial: Significant unanticipated financial pressure emerges	 External event impacts domestic and/or international enrolment and revenues External event results in additional expenditure in excess of forecast (including inflationary cost pressure) Actual results vary from financial forecasts Government policy change – funding and/or service delivery change 	 Sudden expenditure reductions required impacting programs and services Strategic outcomes not achieved and/or significant risks not mitigated Non-compliance with legislative budgetary requirements. Reputational damage and reduced confidence. 	 Financial forecasting and monitoring processes Enrolment forecasting Investment in innovative and engaging programs including online learning Appropriately conservative budget including budget contingency 	MEDIUM – HIGH (decreased from HIGH)	Monitor forecasted financial results relative to budget, and more closely monitor revenue/expenditure budgets with a higher risk of variability including international and online learning enrolment (revenues), and staff replacement costs due illness. Monitor external events which may have a financial impact. Develop Preliminary 2023/24 Budget (including contingency reserve) that is appropriately conservative with the objective of maintaining long-term program stability.
С	Information Systems / Operations: A significant privacy breach and/or cyber security attack occurs	 Accountability is not clear or procedures / process inadequate Privacy/security training is inadequate. District information systems do not fully meet organizational 	 Harm to students or employees Programs and services are affected negatively impacting outcomes Financial loss to district Reputational damage and reduced confidence. Legal liability 	 Implementation of IT RefreshED Plan Leverage internal and external expertise to identify risks and opportunities External cybersecurity firm monitors data security risks and on retainer for 	MEDIUM – HIGH	An objective of the RefreshED Plan is to improve data security and protection of privacy. Implement technology to facilitate secure access for learning and working remotely Implementation of new processes to assess new software solutions balancing program requirements with

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
		needs (users find unsecure solutions) Inappropriate use of cloud services IT systems/ devices/ tools are not secure or data is stored improperly Financial controls are not sufficient to prevent fraud resulting from unauthorized access		response to cybersecurity events as required. Privacy impact assessments performed for new applications Regular review of processes and procedures Focusing asset replacement to address data security risk Annual Instruction Plans (AIPS) for ELL students moved to MyEdBC		risks related to support, data security and privacy. Review existing applications to assess options to reduce risks related to system failure, data security, and privacy. Privacy Impact subgroup formed to review matters related to protection of privacy including implementation of new applications and staff training. Deliver staff training regarding protection of privacy and data security Digital Report Card application replacing old practice of emailing or printing report cards Professional development focused on protection of privacy.
D	Human Resources: Organizational capacity is insufficient to mitigate key risks and meet key strategic objectives.	 Not enough qualified candidates entering the market to meet the needs of the district Increasing expectations and compliance requirements Salaries/wages/benefits are not as competitive 	 Programs and services are affected negatively impacting student outcomes Inadequate mitigation of key risks Increased staff workload and staff turnover 	 Continual review of organizational structure Prioritization of service delivery needs Implementation of the Education Assistant or Community Support Worker (EACS) program at ILC in partnership with VIU 	MEDIUM – HIGH	 Continual review of staffing and organizational structure in relation to assessed risks and strategic priorities. Continued development and implementation of the new EACS program at ILC. Identify and investigate other options to mitigate program impacts where staff shortages are ongoing.

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
				to increase availability of trained Education Assistants. Increase and substantiate use of alternate bargaining unit qualified staff (i.e. TTOCs) to reduce impact and risk associated with daily short term absences.		
E	Facilities: Facilities are not sufficiently maintained and renewed (deferred maintenance)	 Limited capital funding Construction cost escalation (inflation) A building condition issue is not identified Changing building codes 	 Sub-optimal teaching environment Increasing long term cost Climate action goals impeded Increased Health & Safety risk Non-compliance with building code, WorkSafe or other regulatory requirements Reputational damage 	 Facility planning reflects relevant information including assessment of facility condition and building component lifespan Long Range Facilities Plan and Energy Sustainability Plan developed Regular inspection of facilities 	MEDIUM – HIGH (increased from MEDIUM)	 Continued facilities assessment and planning to identify the district's greatest priorities for the annual capital plan and allocation of maintenance funding. Prioritization of structural (seismic), building envelope, and energy/GHG reduction projects Maintain Long Range Facilities Plan. Maintain Energy Sustainability Plan.
F	Strategic / Facilities:	Limited capital fundingConstruction cost escalation	Schools exceed capacity or students are	Long range facilities planning work and continuous monitoring	MEDIUM	Annual renewal of the long range facilities plan reflecting continual monitoring of enrolment

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
	Facilities do not accommodate changing demographics or program requirements	 Enrolment growth exceeds forecast Actions to manage growth are not implemented soon enough 	unable to attend their catchment area school. Expectations of families are not met Educational programs negatively impacted Reputational damage and reduced confidence.	 Robust process to forecast future enrolment Installation of portable classrooms when needed Building renovations or replacements reflect today's program needs (ex. replacement of CDC). 		trends/forecasts and changing facility needs.
G	Strategic / Financial: Funding is not sufficient or is not allocated optimally through the budget process to adequately mitigate risk and best support educational outcomes.	 Budget consultation process does not identify the highest priorities Funding pressure due to enrolment decline or other factors impacting program investment 	 Significant risks are not properly mitigated Implementation of strategic priorities to improve student achievement impeded 	 Evolving public budget consultation process Evolving processes to evaluate risk and strategic priorities. Oversight by the Budget Advisory Committee 	MEDIUM	 Continued refinement of the budget process to increase the integration of budget planning with strategic planning and risk management processes. Operational plans focusing on specific initiatives for improving performance (strategic priorities) and/or reducing operational risk inform budget decisions.

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
Н	Health & Safety Operations: An event occurs (earthquake, tsunami, fire, pandemic, etc.) and the district is not able to maintain appropriate continuity of service or is not able to respond appropriately to an emergency.	 Accountability is not clear and/or appropriate protocols/procedures not in place District staff are not able to communicate Information systems fail without timely return of service 	 Harm results to students or staff Significant impact on educational outcomes for students Reputational damage and reduced confidence. 	 Emergency preparedness planning Emergency drills compliance (fire, earthquake and lock-down) Improved backups (offsite and immutable) Seismic upgrade is a capital plan priority 	MEDIUM	 Enhance communications capability (emergency and non-emergency communications including new websites and implementation of School Messenger). Increased collaboration with partners (municipalities, island health, province, etc.) in planned response to events. Enhance Disaster Recovery and Business Continuity capability. Prioritization of seismic risk mitigation in capital plan
I	Schools Operations: Student trauma, injury or fatality results from violence/suicide, overdose or other threats.	 Cyberbullying or violence Overdose Mental health risk External threat 	 Harm results to students or staff Student outcomes negatively impacted Reputational damage and reduced confidence. 	 Critical Incident Response Team (CIRT) School safety protocols including lockdown and hold and secure procedures Training / professional development Student support services 	MEDIUM	 Tri-district partnership focusing on school safety. Continual refinement of safety and response protocols. A draft version of an updated Violence Threat Risk Assessment (VTRA) protocol (for tri-district) is completed and being refined. Professional development focusing on trauma/trauma response, digital literacy/safety, VTRA, and critical incident response. Development and implementation of a new communications plan (emergency and non-emergency communications

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
J	Health and Safety Operations / Human Resources: A workplace injury results from an accident or violence. Claims and Disability Management is ineffective. Non-compliance with WorksafeBC regulation	 Accountability is not clear or procedures / process inadequate Increased compliance focus (WorkSafe) and risk associated with violence in the workplace 	 Harm to students or employees Increased claims and insurance premium cost Financial loss to District (fines for noncompliance and/or legal liability) Reputational damage and reduced confidence 	 Workflow/forms renewal process completed increasing compliance Implemented online Safety Management System OH&S training courses Leverage SD23 expertise to manage claims Complete Violence Prevention Risk Assessments WorkSafeBC (in progress) Practice drills are conducted annually for fire, lockdown, earthquake and shelter in place Inspection of facilities 	MEDIUM	 including district and school-based website renewal). Parent learning opportunities - social media, digital safety, and mental wellness. Safer Schools Together, on request, monitors Worrisome online behaviour and will generate a report for school Admin to determine the level of threat or risk assessment necessary. Continue to implement preventative programs 3-5 year goal of obtaining COR and PIR certification Development of Manager/ Administration onboarding training (Facilities/HS related) Implementation of HS Program HUB to improve usage and access to HS related materials such as Inspection forms, incident reporting docs and emergency drills reports.

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
K	Facilities / Operations: Facilities or transportation system (bus and white fleet) are not safe for students, staff or community	 Limited funding for capital upgrade and maintenance Cost escalation Accountability is not clear Potential risk not addressed by inspections or compliance procedures 	 Harm results to students or staff Non-compliance with regulatory requirements (OH&S, fire code, building code, motor vehicle regs, etc.) Financial loss including legal liability or penalty Reputational damage and reduced confidence 	 Regular inspections of vehicles and facilities. Targeted audit of higher risk activities including shops. Facility safety is a capital plan priority 	MEDIUM	 Seismic upgrade and facility safety continues to be a capital plan priority Continue targeted audits of higher risk programs Continued replacement of aging vehicles and equipment
L	School Operations: A student or staff member has an accident during a field trip, sports event, shop class or other educational program.	Non-compliance with procedures or risk not mitigated	 Harm results to student or staff Financial loss including legal liability or penalty Non-compliance with regulatory requirements. Reputational damage and reduced confidence 	 Field trip/event procedures including approval and supervision Inspection of school learning environments. Compliance with OH&S and other regulatory safety requirements 	LOWER	No specific risk response (risk lower due to existing mitigations)
M	Financial / Operations / Human Resources / Educational Programs: Ethical breach or inappropriate action by staff member or volunteer	 Fraud or perceived inappropriate use of funds Conflict of interest Harassment or other inappropriate behaviour 	 Harm results to students or staff Non-compliance with legal or regulatory requirements. Reputational damage and reduced confidence 	 Implementation of new policy and procedures manuals Financial controls Oversight and training Criminal record checks 	LOWER	No specific risk response (risk lower due to existing mitigations)

Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
		Financial loss including legal liability or penalty			

SCHOOL DISTRICT 63 (SAANICH)





2125 Keating Cross Road, Saanichton, BC Canada V8M 2A5 Phone: (250) 652-7300 Fax: (250) 652-6421 saanichschools.ca

To: Finance, Facilities & Technology Committee Prepared By: Jason Reid

Secretary Treasurer

Subject: 2022/23 Amended Budget Date: February 1, 2023

Purpose

The purpose of this briefing note is to outline budget adjustments made following the Board's adoption of the 2022/23 Preliminary Budget (June 2022) that are reflected in the 2022/23 Amended Budget proposed for adoption. This information is provided to support the committee's review and consideration of recommending that the Board adopt the 2022/23 Amended Budget.

Background

Each year the Board of Education approves a preliminary budget before the beginning of the July 1st to June 30th fiscal year. An amended annual budget is then adopted during the year (before the end of February) reflecting changes that result from:

- analysis of prior year financial results and confirmation of available accumulated operating surplus;
- confirmation of fall enrolment and resulting funding and staffing costs; and,
- other circumstances that have arisen subsequent to adoption of the preliminary budget.

Both the preliminary and amended budgets are adopted through three readings of a budget bylaw in a public Board meeting.

2022/23 Amended Budget

Board Approved and Proposed Budget Changes - September 2022 and January 2023

From September 2022 to January 2023, a number of budget changes were either approved by the Board (when relating to expenditure budget), or the Board was advised the change would be reflected in the 2022/23 Amended Budget to be adopted. These budgetary changes were reported in briefing notes included in the following Finance, Facilities and Technology Committee Reports:

 <u>September 7, 2022</u>: In conjunction with the Board's review and approval of the 2021/22 (prior year) financial statements, the Board approved appropriation of

SCHOOL DISTRICT 63 (SAANICH)





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accumulated operating surplus for the 2022/23 budget year, including carry forward budgets for district and school activities.

- October 26, 2022: Following reporting of preliminary enrolment (pre-validation) the Board approved enrolment driven staffing budget changes of \$240,550, approved budget adjustments for cost inflation of \$145,000 (transportation fuel/parts and WorkSafe BC rate increase), and approved allocation of residual net funding of \$385,571 to reduce budgeted allocation (appropriation) of accumulated surplus and to increase the contingency reserve.
- <u>December 7, 2022</u>: I reported that following validation of enrolment, net operating funding increased by a further \$100,797. I reported that this additional funding would be allocated to further reduce the budgeted allocation of accumulated surplus and increase the contingency reserve.
- January 18, 2023: I reported that the district was successful in its application for an additional \$2,019,650 in funding through the Classroom Enhancement Fund (CEF). I also reported further increases to operating grants (\$144,005) and budgeted investment income (\$280,000). I advised that in the proposed amended budget, these funding increases would be allocated to first reduce the budgeted allocation of accumulated surplus to zero, and then remaining funding would be applied to increase staff replacement budgets because actual costs are continuing to trend over budget.

The table below summarizes the approved and proposed budget adjustments as described above:

Revenue Changes	
Increase - Operating Grants (Ministy Confirmed)	1,100,922
Decrease - Grad Adult funding (Board Approved)	(85,000)
Increase - Investment Income (Proposed)	280,000
Increase - CEF Funding (Ministry Confirmed)	2,019,652
Decrease - Acc. Surplus Appropriated for Budget (Proposed)	(2,530,968)
Net Revenue Changes	784,606
Expenditure Changes	
Increase - Inclusive Education (Board Approved)	400,000
Decrease - Enrolling Teacher Budget (Board Approved)	(159,450)
Increase - Worksafe BC Rate Change (Board Approved)	70,000
Increase - Transportation Fuel/Parts Inflation (Board Approved)	75,000
Increase - Staff Replacement Budget (Proposed)	399,056
Net Expenditure Changes	784,606
Budgetary Balance Change	0







The table below reflects the approved and proposed budget adjustments to the appropriation of accumulated surplus by month:

	1 - Sept 2022	2 - Oct 2022	3 - Dec 2022	4 - Jan 2023
District Activities (multi-year funding)	592,584	592,584	592,584	592,584
School Activities (multi-year funding)	403,932	403,932	403,932	403,932
Appropriated for Budget in following year	2,530,968	2,147,397	2,044,600	
Total Internally Restricted	3,527,484	3,143,913	3,041,116	996,516
Contingency Reserve	467,473	851,044	953,841	2,998,441
Unrestricted Surplus	-	1	-	
Total Accumulated Surplus	3,994,957	3,994,957	3,994,957	3,994,957

Budgeting for Collective Agreements and Wage Adjustments

Subsequent to adoption of the preliminary budget, a provincial Teachers' Collective Agreement has been ratified, a collective agreement with CUPE 441 has been ratified locally (ratification by BCPSEA is still pending), and new 2022 salary ranges for exempt staff have been implemented. The province has confirmed school districts will be funded for the incremental cost of the new collective agreements, and for average exempt salary wage increases of 4%. However, as this funding has not yet been confirmed it has complicated the adoption of amended budgets by Boards of Education.

The Ministry has advised that the amended budget cannot include as revenues funding that has not yet been confirmed (even though it is committed). The budget instructions provide two options for school districts:

- Option 1 Adopt an amended budget that does not reflect the cost of wage and collective agreement costs to be funded; or
- Option 2 Adopt an amended budget that fully reflects the costs by increasing the budgeted allocation of accumulated surplus to balance the budget¹.

¹ The Ministry further advised that budgeted allocation of accumulated surplus to reflect estimated funding

for collective agreements and exempt compensation can actually exceed the amount of accumulated surplus available.





BRIEFING NOTE

While neither option is ideal, option 2 is preferable as the expenditure budget will accurately reflect costs that have been or will be implemented. If option 1 was selected, actual expenditures would not be measurable in relation to the amended budget. Therefore, the 2022/23 Amended Budget has been prepared by reflecting the estimated funding for collective agreements and exempt compensation as additional budgeted allocation of accumulated surplus.

A reconciliation of the Budgeted Allocation of Surplus reflected in the 2022/23 Amended Budget (see statement 1) is included below:

Estimated Funding Appropriation	
Teacher Collective Agreement	1,923,883
CUPE Collective Agreement	901,029
Exempt Compensation	352,809
Total Estimated Funding	3,177,721
Carryforward Appropriations	
District Activities	592,584
School Activities	403,932
Total Budget Allocation of Surplus	4,174,237

To the extent that final funding differs from our estimate of \$3,177,721, the difference will be allocated to either increase or decrease the contingency reserve.

Other Budget Changes

Following confirmation of budget carry forward appropriations in September, schools and departments balanced their individual budgets and the resulting budget changes are reflected in the amended budget. As staffing budgets are centralized, these budget changes typically impact service and supply accounts (although small additions to staffing budgets may also occur in some circumstances). These changes often include small reallocations between service and supply accounts as schools and departments plan for the school year ahead.

The amended budget also reflects other immaterial revenue/expenditure budget adjustments as targeted funding is confirmed and as school generated revenue budgets are refined.



Staff Recommendations:

That the committee recommend that the Board adopt the 2022/23 Amended Budget at the next regular Board meeting.

With Respect,

Jason Reid

Secretary Treasurer

JR/klg

Attachment: Amended Annual Budget 2022/23

Amended Annual Budget

School District No. 63 (Saanich)

June 30, 2023

June 30, 2023

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (SAANICH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "*Act*").

- 1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
- 2. This bylaw may be cited as School District No. 63 (Saanich) Amended Annual Budget Bylaw for fiscal year 2022/2023.
- 3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$112,790,770 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
- 4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2023;

Ohaimana af tha Daard
Chairperson of the Board
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich)
Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 15th DAY OF FEBRUARY, 2023.

Secretary Treasurer

Amended Annual Budget - Revenue and Expense Year Ended June 30, 2023

	2023 Amended	2023
	Annual Budget	Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,499.875	7,537.000
Adult	74.875	77.625
Total Ministry Operating Grant Funded FTE's	7,574.750	7,614.625
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	87,510,103	82,160,738
Other	53,760	
Tuition	4,048,515	4,137,850
Other Revenue	9,262,687	9,142,187
Rentals and Leases	390,000	390,000
Investment Income	487,120	200,000
Amortization of Deferred Capital Revenue	4,805,000	5,000,000
Total Revenue	106,557,185	101,030,775
Expenses		
Instruction	89,265,357	82,506,152
District Administration	3,612,839	3,600,145
Operations and Maintenance	16,994,277	16,579,057
Transportation and Housing	2,068,297	1,854,543
Total Expense	111,940,770	104,539,897
Net Revenue (Expense)	(5,383,585)	(3,509,122)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,174,237	2,530,968
Budgeted Surplus (Deficit), for the year	(1,209,348)	(978,154)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,209,348)	(978,154)
Budgeted Surplus (Deficit), for the year	(1,209,348)	(978,154)

Date Signed

School District No. 63 (Saanich)

Amended Annual Budget - Revenue and Expense Year Ended June 30, 2023

Signature of the Secretary Treasurer

2023 Amended Annual Budget	2023 Annual Budget
88,652,219	85,460,202
850,000	772,346
16,307,083	12,229,695
6,981,468	6,850,000
112,790,770	105,312,243
Date Si	gned
Date Si	gned
	88,652,219 850,000 16,307,083 6,981,468

Amended Annual Budget - Changes in Net Financial Assets (Debt) Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(5,383,585)	(3,509,122)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(850,000)	(772,346)
Total Acquisition of Tangible Capital Assets	(850,000)	(772,346)
Amortization of Tangible Capital Assets	6,981,468	6,850,000
Total Effect of change in Tangible Capital Assets	6,131,468	6,077,654
(Increase) Decrease in Net Financial Assets (Debt)	747,883	2,568,532

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,174,237		26,398,501	30,572,738
Changes for the year				
Net Revenue (Expense) for the year	(3,214,237)	ı	(2,169,348)	(5,383,585)
Interfund Transfers				
Tangible Capital Assets Purchased	(850,000)	ı	850,000	-
Local Capital	(110,000)	ı	110,000	-
Net Changes for the year	(4,174,237)	-	(1,209,348)	(5,383,585)
Budgeted Accumulated Surplus (Deficit), end of year		-	25,189,153	25,189,153

Amended Annual Budget - Operating Revenue and Expense Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget	
	\$	\$	
Revenues			
Provincial Grants			
Ministry of Education and Child Care	74,188,020	73,581,043	
Other	53,760		
Tuition	4,048,515	4,137,850	
Other Revenue	6,277,687	5,492,187	
Rentals and Leases	390,000	390,000	
Investment Income	480,000	200,000	
Total Revenue	85,437,982	83,801,080	
Expenses			
Instruction	73,700,164	70,768,964	
District Administration	3,526,204	3,513,510	
Operations and Maintenance	9,767,530	9,597,185	
Transportation and Housing	1,658,321	1,580,543	
Total Expense	88,652,219	85,460,202	
Net Revenue (Expense)	(3,214,237)	(1,659,122)	
Budgeted Prior Year Surplus Appropriation	4,174,237	2,530,968	
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(850,000)	(772,346)	
Local Capital	(110,000)	(99,500)	
Total Net Transfers	(960,000)	(871,846)	
Budgeted Surplus (Deficit), for the year		-	

Amended Annual Budget - Schedule of Operating Revenue by Source Year Ended June 30, 2023

	2023 Amended	2023
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	76,774,842	75,482,943
ISC/LEA Recovery	(3,552,472)	(2,886,687)
Other Ministry of Education and Child Care Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	362,048	447,048
Student Transportation Fund	280,000	280,000
Support Staff Benefits Grant	•	-
FSA Scorer Grant	15,214	13,769
Early Learning Framework (ELF) Implementation	1,442	1,492
Operating Grant Enrolment Adjustment Special Needs	(70,369)	(134,837)
Total Provincial Grants - Ministry of Education and Child Care	74,188,020	73,581,043
Provincial Grants - Other	53,760	-
Tuition		
International and Out of Province Students	4,048,515	4,137,850
Total Tuition	4,048,515	4,137,850
Other Revenues		
Funding from First Nations	3,552,472	2,886,687
Miscellaneous		
Miscellaneous and School Generated	234,065	116,000
Cafeteria	68,000	68,000
Textbook Deposit and Distance Ed Fees	75,000	75,000
International and Out of Province Homestay	2,348,150	2,346,500
Total Other Revenue	6,277,687	5,492,187
Rentals and Leases	390,000	390,000
Investment Income	480,000	200,000
Total Operating Revenue	85,437,982	83,801,080

Amended Annual Budget - Schedule of Operating Expense by Object Year Ended June 30, 2023

	2023 Amended	2023
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	33,619,707	33,533,294
Principals and Vice Principals	4,906,441	4,833,752
Educational Assistants	6,230,650	5,576,193
Support Staff	8,917,970	9,190,027
Other Professionals	3,333,828	3,223,696
Substitutes	3,778,550	3,300,485
Total Salaries	60,787,146	59,657,447
Employee Benefits	15,477,935	15,377,609
Total Salaries and Benefits	76,265,081	75,035,056
Services and Supplies		
Services	5,151,057	4,981,919
Professional Development and Travel	807,922	800,000
Rentals and Leases	169,000	150,000
Dues and Fees	327,528	386,880
Insurance	165,460	187,185
Supplies	4,158,136	2,026,127
Utilities	1,608,035	1,893,035
Total Services and Supplies	12,387,138	10,425,146
Total Operating Expense	88,652,219	85,460,202

Amended Annual Budget - Operating Expense by Function, Program and Object Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	24,865,863	632,109	77,700	442,625		3,253,032	29,271,329
1.03 Career Programs	342,137	82,350	147,989	66,241		1,177	639,894
1.07 Library Services	765,107			376,081		3,923	1,145,111
1.08 Counselling	960,340	9,535					969,875
1.10 Special Education	4,598,618	338,639	5,676,022	293,708	794,906	196,000	11,897,893
1.30 English Language Learning	590,741						590,741
1.31 Indigenous Education	413,368	146,116	328,939	55,307	70,087	14,622	1,028,439
1.41 School Administration		3,536,195		1,764,899		29,796	5,330,890
1.62 International and Out of Province Students	983,684	161,497		382,455	182,299	3,000	1,712,935
Total Function 1	33,519,858	4,906,441	6,230,650	3,381,316	1,047,292	3,501,550	52,587,107
4 District Administration							
4.11 Educational Administration				41,851	821,577		863,428
4.40 School District Governance				ŕ	128,685		128,685
4.41 Business Administration				452,840	756,233		1,209,073
Total Function 4	-	-	-	494,691	1,706,495	-	2,201,186
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	99,849			133,404	472,401	57,000	762,654
5.50 Maintenance Operations	,			3,792,237	, ,	135,000	3,927,237
5.52 Maintenance of Grounds				481,151		,	481,151
5.56 Utilities				, ,			-
Total Function 5	99,849	-	-	4,406,792	472,401	192,000	5,171,042
7 Transportation and Housing							
7.41 Transportation and Housing Administration				143,535	107,640		251,175
7.70 Student Transportation				491,636	107,010	85,000	576,636
Total Function 7	-	-	-	635,171	107,640	85,000	827,811
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	33,619,707	4,906,441	6,230,650	8,917,970	3,333,828	3,778,550	60,787,146

Amended Annual Budget - Operating Expense by Function, Program and Object Year Ended June 30, 2023

	Total	Employee	Total Salaries	Services and	2023 Amended	2023
	Salaries	Benefits	and Benefits	Supplies	Annual Budget	Annual Budget
4.7	\$	\$	\$	\$	\$	\$
1 Instruction	20 251 220	7,000,522	27 171 071	2 722 221	20.004.102	20.005.462
1.02 Regular Instruction	29,271,329	7,890,532	37,161,861	2,732,321	39,894,182	39,095,463
1.03 Career Programs	639,894	151,161	791,055	648,024	1,439,079	1,182,105
1.07 Library Services	1,145,111	281,820	1,426,931	55,111	1,482,042	1,455,696
1.08 Counselling	969,875	232,293	1,202,168	1,000	1,203,168	1,182,332
1.10 Special Education	11,897,893	2,898,297	14,796,190	684,117	15,480,307	13,563,498
1.30 English Language Learning	590,741	141,778	732,519	4,500	737,019	982,335
1.31 Indigenous Education	1,028,439	217,226	1,245,665	282,995	1,528,660	1,276,590
1.41 School Administration	5,330,890	1,132,692	6,463,582	134,479	6,598,061	6,637,129
1.62 International and Out of Province Students	1,712,935	401,864	2,114,799	3,222,847	5,337,646	5,393,816
Total Function 1	52,587,107	13,347,663	65,934,770	7,765,394	73,700,164	70,768,964
4 District Administration						
4.11 Educational Administration	863,428	167,027	1,030,455	126,317	1,156,772	1,145,236
4.40 School District Governance	128,685	6,511	135,196	172,854	308,050	306,252
4.41 Business Administration	1,209,073	266,178	1,475,251	586,131	2,061,382	2,062,022
Total Function 4	2,201,186	439,716	2,640,902	885,302	3,526,204	3,513,510
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	762,654	148,552	911,206	381,305	1,292,511	1,501,584
5.50 Maintenance Operations	3,927,237	1,168,854	5,096,091	962,502	6,058,593	5,691,279
5.52 Maintenance of Grounds	481,151	128,240	609,391	199,000	808,391	796,287
5.56 Utilities	.01,101	120,2.0	-	1,608,035	1,608,035	1,608,035
Total Function 5	5,171,042	1,445,646	6,616,688	3,150,842	9,767,530	9,597,185
7 Transportation and Housing						
7.41 Transportation and Housing Administration	251,175	57,929	309,104	5,000	314,104	214,166
7.70 Student Transportation	576,636	186,981	763,617	580,600	1,344,217	1,366,377
Total Function 7	827,811	244,910	1,072,721	585,600	1,658,321	1,580,543
	,	,	, ,	,	, ,	. ,
9 Debt Services						
Total Function 9	-	<u>-</u>	-	-	-	
Total Functions 1 - 9	60,787,146	15,477,935	76,265,081	12,387,138	88,652,219	85,460,202

Amended Annual Budget - Special Purpose Revenue and Expense Year Ended June $30,\,2023$

	2023 Amended	2023 Annual Budget	
	Annual Budget		
	\$	\$	
Revenues			
Provincial Grants			
Ministry of Education and Child Care	13,322,083	8,579,695	
Other Revenue	2,985,000	3,650,000	
Total Revenue	16,307,083	12,229,695	
Expenses			
Instruction	15,565,193	11,737,188	
District Administration	86,635	86,635	
Operations and Maintenance	405,872	405,872	
Transportation and Housing	249,383		
Total Expense	16,307,083	12,229,695	
Budgeted Surplus (Deficit), for the year		-	

Amended Annual Budget - Changes in Special Purpose Funds Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	Lain	\$	\$	\$
Deferred Revenue, beginning of year	-	61,314	14,874	1,486,632	-	14,948	23,274	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care Other	305,872	256,925	57,000	2,928,000	96,000	19,600	172,006	423,776	848,635
	305,872	256,925	57,000	2,928,000	96,000	19,600	172,006	423,776	848,635
Less: Allocated to Revenue	305,872	318,239	57,000	2,928,000	96,000	34,548	195,280	423,776	848,635
Deferred Revenue, end of year		-	14,874	1,486,632	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	305,872	318,239			96,000	34,548	195,280	423,776	848,635
Other Revenue	305,872	318,239	57,000 57,000	2,928,000 2,928,000	96,000	34,548	195,280	423,776	848,635
Expenses	303,672	310,239	37,000	2,928,000	90,000	34,340	193,260	423,770	040,033
Salaries									
Teachers							51,846		
Principals and Vice Principals								64,086	147,059
Educational Assistants		250,760					10,829		198,240
Support Staff					55,951			275,564	79,296
Other Professionals									72,804
Substitutes							17,309		190,000
	-	250,760	-	-	55,951	-	79,984	339,650	687,399
Employee Benefits		65,473			14,609		13,503	84,126	149,236
Services and Supplies	305,872	2,006	57,000	2,928,000	25,440	34,548	101,793		12,000
	305,872	318,239	57,000	2,928,000	96,000	34,548	195,280	423,776	848,635
Net Revenue (Expense)						-		-	_

Amended Annual Budget - Changes in Special Purpose Funds Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	164,383	-	25,660		-	-	1,791,085
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care Other	8,471,911	1,363,617	85,000	52,000	6,000	737,162	19,000	175,000	13,032,504 2,985,000
	8,471,911	1,363,617	85,000	52,000	6,000	737,162	19,000	175,000	16,017,504
Less: Allocated to Revenue	8,471,911	1,363,617	249,383	52,000	31,660	737,162	19,000	175,000	16,307,083
Deferred Revenue, end of year		-	-		-		-	-	1,501,506
Revenues									
Provincial Grants - Ministry of Education and Child Care Other Revenue	8,471,911	1,363,617	249,383	52,000	31,660	737,162	19,000	175,000	13,322,083 2,985,000
	8,471,911	1,363,617	249,383	52,000	31,660	737,162	19,000	175,000	16,307,083
Expenses									
Salaries									
Teachers	6,832,186							110 140	6,884,032
Principals and Vice Principals Educational Assistants								118,140	329,285 459,829
Support Staff			169,994						580,805
Other Professionals			109,994						72,804
Substitutes		1,136,348			12,683				1,356,340
	6,832,186	1,136,348	169,994	-	12,683	-	-	118,140	9,683,095
Employee Benefits	1,639,725	227,269	44,385		1,504			22,446	2,262,276
Services and Supplies			35,004	52,000	17,473	737,162	19,000	34,414	4,361,712
•	8,471,911	1,363,617	249,383	52,000	31,660	737,162	19,000	175,000	16,307,083
Net Revenue (Expense)		-	-	-	-	-	-		_

Amended Annual Budget - Capital Revenue and Expense Year Ended June 30, 2023

	2023 Amer				
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2023 Annual Budget	
	\$	\$	\$	\$	
Revenues					
Investment Income		7,120	7,120		
Amortization of Deferred Capital Revenue	4,805,000		4,805,000	5,000,000	
Total Revenue	4,805,000	7,120	4,812,120	5,000,000	
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	6,820,875		6,820,875	6,576,000	
Transportation and Housing	160,593		160,593	274,000	
Total Expense	6,981,468	-	6,981,468	6,850,000	
Net Revenue (Expense)	(2,176,468)	7,120	(2,169,348)	(1,850,000)	
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	850,000		850,000	772,346	
Local Capital	,	110,000	110,000	99,500	
Total Net Transfers	850,000	110,000	960,000	871,846	
Other Adjustments to Fund Balances					
Total Other Adjustments to Fund Balances	-	-	-		
Budgeted Surplus (Deficit), for the year	(1,326,468)	117,120	(1,209,348)	(978,154)	



BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 26, 2023 3:00 pm, Board Room

Committee Members:

Keven Elder, Chair
Susan Hickman, Trustee
Nola Silzer, Trustee
Dave Eberwein, Superintendent of Schools
Paul McKenzie, Assistant Superintendent
Peter Westhaver, Director of Instruction
Carly Hunter, Director of Instruction
Jason Reid, Secretary Treasurer
Megan Cimaglia, Director of Finance

Don Peterson, STA
Heather Simpson, STA
Nola Welsh, CUPE
Laura Mackie, CUPE
Sean Hayes, SAA
Tassie Harris, SAA
Spencer Gray, SISP
Megan Misovic, COPACS

AGENDA

- 1. Welcome
- 2. Review of Timeline & Guiding Principles (Board approved December 2022)
- 3. Review Committee Terms of Reference (for Board approval)
- 4. Review 2023/24 Budget Process Consultation Plan (for Board approval)
- 5. Next meeting: Thursday, February 23, 2023, 3:00-5:00pm



BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 26, 2023 3:00 pm, Board Room

Committee Members:

Keven Elder, Chair
Susan Hickman, Trustee
Nola Silzer, Trustee, regrets
Dave Eberwein, Superintendent, regrets
Paul McKenzie, Assistant Superintendent
Peter Westhaver, Director of Instruction, regrets
Carly Hunter, Director of Instruction
Jason Reid, Secretary Treasurer
Megan Cimaglia, Director of Finance

Don Peterson, STA
Heather Simpson, STA
Nola Welsh, CUPE
Laura Mackie, CUPE
Sean Hayes, SAA
Tassie Harris, SAA
Spencer Gray, SISP, regrets
Megan Misovic, COPACS

Other Attendees: Chair Tim Dunford, Trustee Teri VanWell

Meeting Notes

- Committee Chair Elder welcomed committee members and guests and acknowledged the meeting was being held on the territory of the WSÁNEĆ people.
- The committee reviewed the Timelines/Process and Guiding Principals, which were approved by the Board at the December 7, 2022 Board meeting.
- The committee reviewed the Committee Terms of Reference and it was agreed they be presented to the Board for approval, with an amendment to add "and where possible decisions are made through consensus" to the third indicator of success presented.
 - Committee Recommendation: That the Board approve the Budget Advisory Committee terms of reference as amended.
- Secretary Treasurer Reid presented the 2023/24 Budget Process Consultation Plan and the
 committee discussed the budget context for 2023/24 and the consultation approach. The
 committee agreed that the plan be presented to the Board for approval, with an amendment to
 include in the list of key components to the 2023/24 Budget consultation process: "Consultation
 meetings with partners and stakeholders as requested"
 - Committee Recommendation: That the Board approve the 2023/24 Budget Process Consultation Plan, as amended.
- Committee Chair Elder adjourned the meeting at 5:00pm.

Next meeting: Thursday, February 23, 2023, 3:00-5:00pm



Budget Advisory Committee

TERMS OF REFERENCE

Purpose:

- 1. To advise the Board of Education on the allocation of the operating budget to various programs and services to best meet our student needs within variable revenues;
- 2. To provide the Board with representative advice on budget issues and implications of proposed changes;
- 3. To provide advice on new priorities and emerging opportunities;
- 4. To provide a forum for open communication and understanding of the budget;
- 5. To provide advice on and assist in the effective communication of financial issues and decisions throughout the district, and beyond.

Membership:

- Finance Facilities and Technology Committee Chair is Chair of the Budget Advisory Committee
- Other Finance Facilities and Technology Committee Trustees
- Executive Staff
- Director of Finance
- Two representatives from school administration (Saanich Administrators' Association)
- Two representatives from Saanich Teachers' Association
- Two representatives from CUPE 441
- Two representatives from COPACS
- One representative from SISP

Meetings are public and open to non-members.

Meetings:

To meet at least three times between January and May

Report to:

Finance, Facilities and Technology Committee of the Board

Indicators of Success:

- All members are aware of the contents of the operating budget and communicate positively about that understanding;
- All members understand the budget issues and work together to solve them;
- There is a good level of trust, openness and sharing on the committee among all members, and where possible decisions are made through consensus;
- All employees and partners in the district are receiving effective communication about the budget;
- Committee provided useful advice to the Board of Education.



2023/24 Budget Process Consultation Plan

Prepared by: Jason Reid

Date: January 24, 2023

District Overview

The Saanich School District provides a diverse array of programs and services in 18 schools for more than 8,000 students. The district has over 1,300 staff and an annual program budget (operating and special purpose fund) of about \$100 million.

The Board's Strategic Plan serves as a framework through which district directions and decisions are considered and initiated. It is our public commitment and acts as a road map to guide the district from where it is to where it wants to be.

The 2022-2027 Strategic Goals:

- LITERACY To improve student literacy across the curriculum for all students with a particular focus on early learning
- ▶ INDIGENOUS LEARNER SUCCESS To engage in practices that support culturally responsive and barrier-free learning environments for Indigenous students
- ▶ MENTAL HEALTH AND WELLNESS To promote mental health and well-being through social emotional learning and trauma-informed practice
- ▶ GLOBAL CITIZENSHIP To provide opportunities and experiences that inspire learners to be knowledgeable, curious and active global citizens who support the well-being of oneself, family, community and our environment

Budget Planning Cycle

In December 2022, the Board approved the Timelines/Process and Guiding Principles for 2023/24 Budget Planning. These documents have been posted to the <u>budget consultation site</u>. Through out the process, information relevant to the consultation will be posted to this site including agenda packages and meeting notes of the Budget Advisory Committee.

The focus of the budget planning process is the development of the preliminary budget for the following fiscal year. However, this is only part of an annual budget cycle comprised of a series of inter-related processes. School districts are also unique in adopting both a preliminary budget and an amended budget following confirmation of fall enrolment and funding. The changes that occur between the preliminary and amended budget are also informed by priorities identified during the spring budget consultation process.

For more information on the annual budget planning cycle refer to appendix 1.

Enrolment and Funding

Approximately 85% of operating fund revenues are determined by per student funding allocations. In the 2022/23 preliminary operating budget, budgeted operating revenues are \$83.8 million and include:

- \$56.7 million per pupil fall enrolment funding (Sept 30th),
- \$11.9 million funding for unique need designations (Sept 30th), and
- \$2.1 million February and May enrolment funding.

The preliminary budget is prepared based on forecasted Sept 30th enrolment, and the amended budget reflects actual Sept 30th enrolment.

Given the significance of enrolment in determining funding, forecasting enrolment is an important part of the budget process. Enrolment forecasting is also important for informing facilities planning work. Each year, preliminary enrolment projections are prepared by Baragar Systems reflecting available demographic data. These projections are reviewed and modified by the district to reflect local knowledge including known local factors impacting enrolment such as residential development, changes to programs, or a change in school capacity.

Following a period of enrolment decline, September school age enrolment stabilized in 2016/17 and began to grow modestly. This growth occurred primarily in neighbourhood elementary schools, with growth forecasted to move through middle and secondary in the years to come.

Beginning in 2020/21, enrolment was significantly impacted by the pandemic. Enrolment in inperson programs was negatively impacted in 2020/21 and then recovered close to pre-pandemic levels in 2021/22. Online learning and adult enrolment (note: adult enrolment is virtually all online learning) was more significantly impacted increasing by almost 160% in 2020/21, followed by decline from that high point over the past 2 years.

Figure 1: Fall Enrolment (FTE)

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Elementary Schools	2,532	2,552	2,677	2,748	2,813	2,783	2,907	2,962
Middle Schools	1,558	1,604	1,588	1,566	1,580	1,479	1,535	1,532
Secondary Schools	2,312	2,260	2,235	2,284	2,237	2,150	2,155	2,150
CE/ALT programs	172	184	194	202	205	194	194	209
Total In-person learning	6,573	6,601	6,694	6,800	6,835	6,605	6,790	6,853
Online Learning (SIDES)	338	309	310	282	287	800	573	358
Total School Age Enrolment	6,912	6,909	7,004	7,083	7,122	7,406	7,363	7,211
Adult Enrolment	58	52	57	61	73	133	96	80
Total Fall Enrolment	6,970	6,961	7,061	7,143	7,195	7,539	7,459	7,291
Increase/(decrease) over prior year	ır	-8	100	82	52	344	-80	-168

Enrolment volatility that has resulted from the pandemic has made it more challenging to forecast enrolment, particularly online learning enrolment. Going forward enrolment is expected to further settle into a more predictable pattern. In-person enrolment is expected to remain stable longer term, with the growth experienced in recent years expected to moderate and with the possibility of enrolment declining in some years.

While challenging to quantify, with the Saanich online learning program (SIDES) being granted Provincial Online Learning School (POLS) status, upward pressure on enrolment is expected. This upward enrolment pressure is expected because other online learning programs not granted POLS status are no longer able to cross enrol students from outside their district boundaries beginning in 2023/24.

The district is still reviewing the updated enrolment forecast for 2023/24 to 2032/33, which will be available for the February BAC meeting.

Components of the Budget

The school district's budget is comprised of three separate funds: Operating Fund, Special Purpose Fund and Capital Fund. Each of these funds differs with respect to the methods of accounting used, the legislative and other constraints, and relevance to the budget planning process. The table below describes each of the funds and their relevance to the budget planning.

Operating Fund 2022/23 Budgeted Revenues: \$83.8 million	Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Grants from the Ministry of Education accounted for \$73.6 million (88%) of budgeted operating revenues in the preliminary 2022/23 budget. The budget consultation process focuses primarily on the operating fund. Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an accumulated deficit position in the operating fund. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.
Special Purpose Fund 2021/22 Actual Revenues: \$13.5 million	The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. The largest component of the special purpose fund is the classroom enhancement fund (2021/22 Actual Revenues: \$8.9 million), which beginning in fiscal 2017/18 funds the cost of the restored class size and composition language. Because these funds are restricted for a specific purpose, they are generally not a focus of the budget planning process except as contextual information. If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund reducing accumulated operating surplus. Annual and accumulated surplus in the special purpose fund is always zero.
Capital Fund 2021/22 Actual Capital Funding: \$5.3 million	The capital fund budget is determined through the Board of Education's approval of the annual capital plan and other funding applications, and by subsequent Ministry approval. As the capital fund budget is determined through a separate process, it is generally outside the scope of the budget planning process.

Contingency Reserve

Policy 19 (Accumulated Operating Surplus) requires that a Contingency Reserve be established that is sufficient to reduce, to an appropriate level, financial risk that results from financial forecasting risk and/or unforeseen circumstances. The overall objective is to protect continuity of educational programs in the school district. Once established the Contingency Reserve is to be used only to fund additional cost pressures that result from circumstances beyond the school district's control or, with the Board of Education's approval, in response to unforeseen circumstances.

The proposed contingency reserve to be reflected in the 2022/23 Amended Budget is \$3.0 million, or approximately 3% of operating and special purpose revenues.

2022/23 Budget Context

Strategic Plan 2022-2027

The budget planning process for several years has increasingly focused on budget decisions being informed by strategic priorities. The new strategic plan identifies the following four priority areas:

- Literacy
- Indigenous Learner Success
- Mental Health and Wellness
- Global Citizenship

Implementation of these priorities is driving operational plans and how existing resources are being deployed. This includes the deployment of district and teacher leadership capacity, and curriculum and professional development budgets in support of improving performance in these priority areas. Operationalization of the strategic plan will drive budget decisions by identifying specific strategies to improve student achievement, and their related budget implications.

Multi-year Financial Planning and Reporting

The Ministry of Education and Childcare's new <u>Financial Planning and Reporting Policy</u> provides additional direction and guidance to Boards of Education, which includes the development of multi-year financial plans that demonstrate how financial resources are used to support strategic priorities and operational needs to enhance student educational outcomes.

While we have not yet developed a multi-year financial plan, detailed analysis of long-term budget sustainability has been a focus in recent years as financial pressures have increased. As I reported to the Finance, Facilities and Technology Committee in January 2023, detailed analysis of budget sustainability supported a successful application for additional funding through the Classroom Enhancement Fund. This additional funding has significantly improved the

sustainability of the district's budget; however, a focus on budget sustainability with a multi-year focus remains important as inflationary pressures continue to mount.

A goal of this budget planning cycle will be to develop a multi-year financial report that demonstrates how financial resources are used to support strategic priorities and operational needs.

Inflationary Cost Pressures

Significant inflationary cost pressures experienced over the past year are persisting and negatively impacting our ability to fund infrastructure, equipment, facilities maintenance, fuel/utilities and supplies. This is slowing the replacement of aging/obsolete IT and building equipment and systems increasing the risk of failure. This is also necessitating allocation of limited funding to core infrastructure (example: core IT network infrastructure, roof replacement, HVAC system replacement, etc.), with less funding available to enhance educational programs with technology and enhanced learning spaces.

Cost inflation for information technology (infrastructure and devices) has been so significant in the past year that it is no longer possible to implement the technology plan (i.e. RefreshEd plan), because there is now a significant gap between budget and expectation. This gap will need to be closed with either additional budget, reduced program expectations, or a combination of both.

The impact of inflationary cost pressures on the budget, educational programs and operational risk will be an important consideration in the budget process.

Enrolment and Revenue Uncertainty

As noted above, approximately 85% of operating fund revenues are determined by per student funding allocations. Although enrolment is settling into a more predictable trend post-pandemic, enrolment continues to be less predictable than in the past, particularly online learning enrolment. Variation in enrolment relative to budget impacts budgetary balance because program costs do not vary proportionally to program funding as enrolment changes. In BC, school district fiscal balance is highly leveraged to enrolment because:

- annual funding rate escalation does not fully reflect annual inflationary costs; and
- enrolment based funding growth usually exceeds incremental program costs.

As a result, districts with declining enrolment or even stable enrolment typically experience growing budget pressure. And districts with growing enrolment are better able to fund annual inflationary costs and program enhancements.

International program fees comprise an additional 4% of operating revenues and are also enrolment based. International program enrolment remains lower and less certain that prior to the pandemic, with the recruitment of homestay families continuing to limit enrolment below program capacity.

Budget Consultation Process

Effective implementation of the Board's strategic plan necessitates alignment of budget decisions with strategic plan priorities. <u>Board policy 2 (Role of the Board)</u> includes "Improvement of student achievement and individual success" as a specific area of responsibility and that the Board shall ensure the strategic plan includes strategies to improve student achievement, and that initiatives to improve student outcomes are reflected in the annual budget.

The ministry's <u>Framework for Student Learning (FESL)</u> states that annual and multi-year financial planning should be driven by strategic plan priorities, and that financial and operational plans should be monitored and adjusted through a framework for continuous improvement.

In addition to improving student outcomes, the Board is also responsible for ensuring that significant operational risks are being manage. These operational risks often align with strategic priorities, but may also align with the Board's other legislated responsibilities (example: health and safety, protection of privacy, etc.).

A foundation of the budget consultation process is community engagement on the development of a budget that aligns with and supports the strategic plan and, where necessary, the mitigation of significant operational risk.

Community Consultation Process

Engagement with district staff, partners and the community informs the budget process through both formal planning meetings and continuous engagement. The <u>approved timelines/process</u> includes four Budget Advisory Committee (BAC) meetings, a community budget meeting, and other meetings leading to a Special School Board Public Budget Meeting on May 3, 2023.

The key components to the 2023-24 Budget consultation process include:

- Consultation with partner groups through representation on the Budget Advisory Committee,
- Student voice meetings building upon ongoing engagement with students informing implementation of the strategic plan,
- Consultation meeting with representatives of the WSÁNEĆ School Board,
- Consultation meetings with partners and stakeholders as requested,
- Consider the budget implications of specific initiatives to improve student achievement in identified strategic priority areas, and/or to address operational risks, and
- A community budget meeting to present the budget context and identified budget priorities for community feedback.
 - The primary mechanism for receiving feedback will be the community survey, and there will also be opportunities to provide feedback in the meeting through group discussion.

The approach to budget consultation will be discussed in more detail at the April 6th BAC meeting reflecting the known budget context at that time.

<u>Information Guiding the Budget Consultation Process</u>

During the budget consultation process the following information will be presented to the Budget Advisory Committee:

- Enrolment forecast and estimated revenue
- Monthly fiscal forecast including projected accumulated surplus, and analysis of budget sustainability
- Historical budget trends and budget changes
- Review of Provincial Budget 2023
- Estimated 2023/24 budget pressure reflecting estimated changes to revenues and expenses
- Review the budget implications of specific initiatives to improve student achievement in the identified strategic priority areas.
- Review 2023 Risk Report and any related budget implications
- Proposed adjustments to balance budget and/or address priorities identified and relevant analysis.
- Development of a multi-year financial plan demonstrating how financial resources are used to support strategic priorities and operational needs to enhance student educational outcomes (NEW)¹

¹ In previous years I prepared a detailed comparison of budget allocations by program area with similar school districts. A key objective of this analysis was to better understand the underlying reasons for financial pressures in our district, and was instrumental in supporting our application for increased CEF funding beginning in 2022/23. However, the analysis is time consuming to complete, and the results have been consistent (no new observations in recent years). Therefore, I recommend focusing instead on development of a multi-year financial report that demonstrates how financial resources are used to sustainably support the Boards' strategic plan and operational needs.

Appendix 1 – Annual Budget Planning Cycle

The school district's fiscal year ends on June 30th (i.e. fiscal year 2023/24 begins July 1, 2023 and ends June 30, 2024). The budget planning cycle is comprised of a series of activities related to planning, implementation, monitoring and reporting.

Jan to June, 2023 (in 2022/23 fiscal year)	January to May – Budget planning process leading to adoption of 2023/24 Preliminary Budget (as described in this plan).
	• February - Adoption of the 2022/23 Amended Budget reflecting adjustments to the 2022/23 preliminary budget following confirmation of 2021/22 actual results, 2022 fall enrolment/staffing, and other changes.
	• January to May – Monthly forecasting of actual results in relation to the 2022/23 amended budget. Projected 2022/23 surplus/(deficit) informs the 2023/24 budget planning process by both measuring the current budget structural balance and estimating the projected accumulated operating surplus available for the 2023/24 budget year.
July to Sept, 2023 (in 2023/24 fiscal year)	• July to September – Completion and audit of 2022/23 financial statements confirming actual results including accumulated operating surplus available for the 2023/24 budget year.
	August to September – leading to school start-up actual enrolment figures (while not yet final) become more apparent necessitating adjustments to staffing and related funding estimates.
Oct to Dec, 2023 (in 2023/24 fiscal year)	• October to December - Confirmation of final Sept 30 th enrolment and related staffing changes and Board approval for allocation of net enrolment growth funding (these changes are reflected in the 2023/24 Amended Budget adopted by the Board February 2024).
	December - Board approval of 2024/25 Budget Timelines/Process and Guiding Principles.







2125 Keating Cross Road, Saanichton, BC Canada V8M 2A5 Phone: (250) 652-7300 Fax: (250) 652-6421 saanichschools.ca

To: Finance, Facilities and Technology Committee	Prepared By: Jason Reid Secretary Treasurer
Subject: Veyaness Early Learning Centre	Date: February 6, 2023

Purpose and Background

The purpose of this briefing note is to recommend approval by the Board to record a covenant on the title of 7420 Veyaness Road, as required by the District of Central Saanich before final adoption of the bylaw to rezone the property.

In October 2020, the Board approved submission of a funding application to the BC Childcare New Spaces Fund to develop a Nature Based Early Learning Centre on 7420 Veyaness Road. This decision followed several years of community consultation and feasibility work regarding the creation of an early learning program on the site.

To reduce the risk that the project may not be successfully rezoned following a funding announcement, the school district initiated a rezoning application in the fall of 2020. This allowed the district to reflect feedback from the community (from a December 2020 open house) and from staff at Central Saanich in the final site plan included in the funding application. This site plan included several proposed municipal upgrades including a concrete sidewalk along the Veyaness Road frontage, and a community trail connecting White Road with Seabrook Road.

After this first funding application was unsuccessful, in October 2021 the Board approved submitting a second funding application, this time to develop a program in partnership with Beacon Community Services (see October 2021 briefing for more information). The district learned that this funding application was successful in April 2022, and recommenced the rezoning process (which had been on hold following the first unsuccessful funding application).

Status of Rezoning Process

Following a public hearing on December 12, 2022, Central Saanich Council passed the third reading of the rezoning bylaw. This is effectively approval in principle, with final adoption of the bylaw to follow confirmation that rezoning requirements have been fulfilled.

One of these requirements is to record a covenant on the property title (draft included as attachment 1), which effectively requires the school district to adhere to the site plan reviewed through the rezoning process. This is a standard requirement when a property is rezoned.



2125 Keating Cross Road, Saanichton, BC Canada V8M 2A5 Phone: (250) 652-7300 Fax: (250) 652-6421 saanichschools.ca

This covenant includes the following requirements:

- Development of the land shall be substantially in accordance with the attached site plans, unless varied by future bylaw;
- Building energy efficiency requirement; and,
- Electric vehicle charging requirement.

The final proposed site plan includes the following municipal improvements: concrete sidewalk and a crosswalk on the Veyaness Road frontage, small reconfiguration of Veyaness/White intersection, an asphalt curb and gravel path along the White Road frontage, and a gravel footpath connecting White Road with Seabrook Road. More information on the final plan and the rezoning process can be found at: Central Saanich (scroll down to "Veyaness 7420 (@White Road) - Rezoning for School District Learning Centre").

This covenant was reviewed and drafted by the school district's property lawyer reflecting specific requirements provided by Central Saanich.

We expect that prior to issuing the occupancy permit, Central Saanich will also require a statutory right of way (ROW) to be recorded on title for the path connecting White Road and Seabrook Road. This is done later in the process to ensure the ROW reflects the final configuration of the path. Project completion is scheduled for the summer or fall of 2023.

Staff Recommendation

That the Board approve execution of the proposed covenant on the title of 7420 Veyaness Road.

With Respect,

Jason Reid

Secretary Treasurer

JR/klg

Attachment: Draft Covenant

1. Application

Henley & Straub LLP 201-2377 Bevan Ave Sidney BC V8L 4M9 250-656-7231 67954 BoE SD62 - Covenant over Veyaness ELC

2. Description of Land

PID/Plan Number Legal Description

003-922-766

LOT A, SECTION 8, RANGE 3 EAST, SOUTH SAANICH DISTRICT, PLAN 17298

3. Nature of Interest

Type Number Additional Information

COVENANT

4. Terms

Part 2 of this instrument consists of:

(b) Express Charge Terms Annexed as Part 2

5. Transferor(s)

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (SAANICH)

6. Transferee(s)

THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

1903 MT. NEWTON CROSS ROAD SAANICHTON BC V8M 2A9

7. Additional or Modified Terms

Execution(s)

This instrument creates, assigns, modifies, enlarges or governs the priority of the interest(s) described in Item 3 and the Transferor(s) and every other signatory agree to be bound by this instrument, and acknowledge(s) receipt of a true copy of the filed standard charge terms, if any.

Witnessing Officer Signature	Execution Date	Transferor / Transferee / Party Signature(s)
	YYYY-MM-DD	The Board of Education of School District No. 63 (Saanich) By their Authorized Signatory
		•
		<u>.</u>

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.

Witnessing Officer Signature	Execution Date	Transferor / Transferee / Party Signature(s)
	YYYY-MM-DD	The Corporation of the District of Central Saanich By their Authorized Signatory
		•

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.



Electronic Signature	
Your electronic signature is a representation that you are a designate authorized to	
certify this document under section 168.4 of the <i>Land Title Act</i> , RSBC 1996 c.250, that	
you certify this document under section 168.41(4) of the act, and that an execution	
copy, or a true copy of that execution copy, is in your possession.	

TERMS OF INSTRUMENT – PART 2 SECTION 219 COVENANT

THIS AGREEMENT dated for reference the ____ day of February , 2023 is

BETWEEN:

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (SAANICH)

2125 Keating Cross Road, Victoria, BC V8M 2A5

(the "Owner")

AND:

THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH,

1903 Mt. Newton Cross Road, Saanichton, B.C. V8M 2A9

(the "District")

WHEREAS

A. The Owner is the registered owner in fee simple of that parcel of land locate in Central Saanich, legally described as:

Parcel Identifier: 003-922-766

Legal Description: Lot A, Section 8, Range 3 East, South Saanich District, Plan 17298

(the "Land");

- B. Section 219 of the *Land Title Act* provides, inter alia, that a covenant, whether of a negative or positive nature, in favour of the District may be registered as a charge against the title to that land;
- C. The Owner has agreed to grant to the District the *Land Title Act* section 219 Covenant contained in this Agreement over the Land;

THIS AGREEMENT is evidence that in consideration of payment of \$2.00 by the District to the Owner and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Owner, the Owner covenants and agrees with the District in accordance with Section 219 of the *Land Title Act* as follows:

1. SITE REQUIREMENTS

That the Land shall not be built upon except substantially in accordance with the site plans, architectural plans and landscape plans, copies of which are attached hereto as Schedule "A", except for minor changes that do not affect the form and character of the proposed development as may be approved in writing by the Director of Planning and Building Services from time to time:

2. BUILDING ENERGY EFFICIENCY REQUIREMENT

The Owner shall not occupy or use any residential building constructed, erected, or otherwise placed on the Land, and the Owner acknowledges that the District need not issue any occupancy permit of such building, unless the building has been constructed to one of the following:

- a) Meet BC Energy Step Code 3; or
- b) As required by Building bylaw in effect at the time of building permit application.

3. ELECTRIC CHARGING REQUIREMENT

The Owner shall not occupy or use any residential building constructed, erected, or otherwise placed on the Land, and the Owner acknowledges that the District need not issue any occupancy permit of such building, unless the new dwelling will include a socket for electric vehicle charging that is constructed with a dedicated 240-Volt line, capable of 50 Amps, has a NEMA (6-50) socket, and located to serve a vehicle parking inside or outside of the garage.

4. COSTS

The Owner shall comply with all requirements of this Agreement at its own cost and expense.

5. PRIORITY

The Owner shall at its own expense, do or cause to be done all acts necessary to grant priority to this Agreement over all financial charges and encumbrances registered or pending registration against title to the Land at the time application is made to register this Agreement.

6. PERMISSIVE RIGHTS ONLY

The rights given to the District by this Agreement are permissive only and nothing in this Agreement imposes any legal duty of any kind on the District to anyone, or

obliges the District to enforce this Agreement, to perform any act or to incur any expense in respect of this Agreement, except that nothing in this Section 5 shall affect the contractual rights and obligations of the parties hereto under this Agreement.

7. BYLAW TO THE CONTRARY

This Agreement shall restrict use of the Land in the manner provided herein notwithstanding any right or permission to the contrary contained in any bylaw of the District.

8. NO PUBLIC LAW DUTY

Where the District is required or permitted by this Agreement to form an opinion, exercise a discretion, express satisfaction, make a determination or give its consent, the Owner agrees that the District is under no public law duty of fairness or natural justice in that regard and agrees that the District may do any of those things in the same manner as if it were a private party and not a public body.

9. POWERS PRESERVED

This Agreement does not:

- (a) affect or limit the discretion, rights or powers of the District under any enactment (as defined in the *Interpretation Act*, R.S.B.C. 1996, c. 238, on the reference date of this Agreement) or at common law, including in relation to the use or subdivision of the Land;
- (b) affect or limit any enactment relating to the use or subdivision of the Land; or
- (c) relieve the Owner from complying with any enactment, including in relation to the use or subdivision of the Land, and without limitation shall not confer directly or indirectly any exemption or right of set-off from development cost charges, connection charges, application fees, user fees or other rates, levies and charges payable under any bylaw of the District,

and the Owner covenants and agrees to comply with all such enactments with respect to the Land notwithstanding that the Owner may otherwise be exempt from the application of said enactments by virtue of its status as government or pursuant to the provisions of the *Interpretation Act*, R.S.B.C. 1996, c. 238 or otherwise.

10. INTEREST IN LAND AND ENUREMENT

This Agreement burdens and runs with, and binds the successors in title to, the Land and each and every part into which the Land may be subdivided (including by deposit of a strata plan of any kind) and any land with which the Land may be consolidated. This Agreement enures to the benefit of and is binding on the parties and their respective heirs, executors, successors and assignees, as the case may be, provided, however, that the Owner shall not be liable for any breach of the owner's obligations hereunder which occurs after the Owner ceases to be the registered owner of the Land, but in such case, the then registered owner of the Land will be liable to the District for any such breach.

11. WAIVER

An alleged waiver of any breach of this Agreement is effective only if it is an express waiver in writing of the breach in respect of which the waiver is asserted. A waiver of a breach of this Agreement does not operate as a waiver of any other breach of this Agreement.

12. SEVERANCE

If any part of this Agreement is held to be invalid, illegal or unenforceable by a court having the jurisdiction to do so, that part is to be considered to have been severed from the rest of this Agreement and the rest of this Agreement remains in force unaffected by that holding or by the severance of that part.

13. FURTHER ASSURANCES

The parties hereto shall execute and do all such further deeds, acts, things and assurances that may be reasonably required to carry out the intent of this Agreement.

14. TIME

Time is of the essence of this Agreement.

15. SPECIFIC RELIEF

The Owner agrees with the District that because of the public interest in ensuring that all of the matters described in this Agreement, and the provisions of all applicable laws, are complied with, the public interest strongly favours the award of a prohibitory or mandatory injunction, or an order for specific performance or other specific relief, by the Supreme Court of British Columbia at the instance of the District, in the event of an actual or threatened breach of this Agreement.

16. NOTICE

Any notice required or permitted to be given pursuant to this Agreement must be in writing and delivered personally or sent by prepaid express mail to the applicable addresses set out above (or, in the case of the Owner, the address shown on title to the Land in the Victoria Land Title Office). If notice is delivered personally, it will be considered given when delivered. If notice is mailed, it will be considered given 5 days after mailing by deposit at a Canada Post mailing point or office. A party may only change its address for delivery under this section by giving notice to the other party in accordance with this section.

17. INTERPRETATION

In this Agreement:

- i. reference to the singular includes a reference to the plural, and vice versa, unless the context requires otherwise;
- ii. article and section headings have been inserted for ease of reference only and are not to be used in interpreting this Agreement;
- iii. reference to a particular numbered section or article, or to a particular lettered Schedule, is a reference to the correspondingly numbered or lettered article, section or Schedule of this and any Schedules to this Agreement form part of this Agreement;
- iv. if a word or expression is defined in this Agreement, other parts of speech and grammatical forms of the same word or expression have corresponding meanings;
- v. reference to any enactment includes any regulations, orders or directives made under the authority of that enactment;
- vi. reference to any enactment is a reference to that enactment as consolidated, revised, amended, re-enacted or replaced, unless otherwise expressly provided;
- vii. the provisions of s. 25 of the *Interpretation Act,* R.S.B.C. 1996 c. 238, with respect to the calculation of time apply;
- viii. time is of the essence;
- ix. reference to a "party" is a reference to a party to this Agreement and to their respective heirs, executors, administrators, successors,

- assigns, trustees, receivers, agents, officials, employees and invitees, under the context requires or allows;
- x. reference to a "day", "month", "quarter" or "year" is a reference to a calendar day, calendar month, calendar quarter or calendar year, as the case may be, unless otherwise expressly provided; and
- xi. where the word "including" is followed by a list, the contents of the list are not intended to circumscribe the generality of the expression preceding the word "including".

18. EXECUTION

By executing and delivering this Agreement each of the parties intends to create both a contract and a deed executed and delivered under seal.

As evidence of their agreement to be bound by the terms of this Agreement, the parties each have executed and delivered this Agreement under seal by executing Part 1 of the *Land Title Act* Form C and D to which this Agreement is attached and which forms part of this Agreement.



CONSULTANT TEAM

MANAGING CONSULTANT / ARCHITECTURAL BRADLEY SHUYA ARCHITECT INC. 250-588-2723

BRAD@BRADLEYSHUYAARCHITECT.COM

A-0.0 COVER SHEET AND BYLAWS A-1.0 SITE PLAN AND IMAGES

A-1.1 SITE PLAN

A-2.0 FLOOR PLAN A-2.1 ROOF PLAN

A-3.0 ELEVATIONS A-3.1 SCHEDULES

A-4.0 BUILDING SECTIONS

A-4.1 WALL SECTIONS

A-5.0 WASHROOM DETAILS A-5.1 KITCHEN DETAILS

STRUCTURAL KJW KJW ENGINEERING LTD. 250 706 4305 KJW.ENGINEERING.BC@GMAIL.COM

S1.0 - STRUCTURAL GENERAL NOTES S2.1 - FOUNDATION PLAN & CRIB

S2.3 - ROOF PLAN

S3.1 - CROSS SECTION & DETAILS

DETAILS S2.2 - MAIN FLOOR PLAN S3.2 - RAMP & STAIR DETAILS **MECHANICAL EPRO** 778-242-8111 INFO@EPROCONSULTANTS.CA

M-0.0 MECHANICAL COVER SHEET M-1.1 FLOOR PLAN - DRAINAGE LAYOUT M-2.1 FLOOR PLAN - PLUMBING LAYOUT M-3.1 FLOOR PLAN - HVAC LAYOUT

NOVEMBER 30 2022

DIRECTOR OF FACILITIES, SAANICH SCHOOL DISTRICT

PROJECT DESCRIPTION: NEW MODULAR CHILDCARE

SITE COVERAGE **ALLOWE**D: 40%

FLOOR SPACE RATIO **ALLOWED**: 0.4

FLOOR SPACE RATIO PROPOSED: 0.06

PRINCIPAL BUILDING

SETBACKS:

IMPERMEABLE SURFACE

SIDEWALK

PARKING

OFF STREET PARKING

VEHICLE SUPPLY EQUIPMENT)

BUILDING AREA: 445 SQ.M

WASHROOM REQUIREMENTS

TOTAL

ASPHALT ROAD

FRONT YARD 7.5 M REAR YARD 7.5 M

SIDE YARD 6.0 M

PROPOSED HEIGHT SEE DRAWINGS

MAX HEIGHT 8.0 M

STAIRS AND LANDING 205 SQ.M

ADDRESS: 7420 VEYANESS RD, SAANICHTON, BC, V8M 1M2

SITE AREA: ±7 065 SQ.M

SITE COVERAGE EXTG: ±0 SQ.M | ±0 %

SITE COVERAGE PROPOSED: ± 445 SQ.M | ± 6.1%

147 SQ.M

1820 SQ.M 2 617 SQ.M

1 STALL PER 5 CHILDREN REQUIRED FOR CHILDCARE (60 PLACES)

(2 ACCESSIBLE (TYPE A AND TYPE B) AND 2 ENERGIZED SPACES WITH 2 ENERGIZED ELECTRIC

STUDIO SECTION #1 | 44.4 SQ.M REQUIRED | 12 CHILDREN - 60.5 SQ.M + 31.7 SQ.M NAP PROVIDED

NO BIKE PARKING REQUIRED | 8 PARKING SPACES IN EXTERIOR BIKE RACK PROVIDED

STUDIO SECTION #2 | 88.8 SQ.M REQUIRED | 24 CHILDREN - 91.5 SQ.M PROVIDED

STUDIO SECTION #3 | 88.8 SQ.M REQUIRED | 24 CHILDREN - 91.5 SQ.M PROVIDED

NEW PARKING FOR CHILDCARE REQUIRED = 12 \$TALLS

NEW PARKING FOR CHILDCARE PROPOSED = 14 STALLS

1.3 M H VEGETATION SCREEN REQUIRED AROUND PARKING

CHILD CARE LICENSING REGULATION

STUDIO SECTION #1 | 2 TOILETS AND 3 WASH BASINS PROVIDED

STUDIO SECTION #2 | 3 TOILETS AND 3 WASH BASINS PROVIDED STUDIO SECTION #3 | 3 TOILETS AND 3 WASH BASINS PROVIDED ADMIN STUDIO | 1 ACCESSIBLE TOILETS PROVIDED

OUTDOOR PLAY AREA: MINIMUM 360 SQ.M - 1140 SQ.M PROVIDED

USABLE FLOOR AREA:

LEGAL DESCRIPTION: LOT A. SECTION 8. RANGE 3 EAST, SOUTH SAANICH DISTRICT, PLAN 17298

PROJECT INFORMATION

OWNER /PROJECT CONTACT : ROB LUMB

RLUMB@SAANICHSCHOOLS.CA

ZONING SUMMARY

ZONING:

M-4.1 MECHANICAL DETAILS M-5.1 MECHANICAL SCHEDULES

M-6.1 MECHANICAL SPECIFICATION M-6.2 MECHANICAL SPECIFICATION

ELECTRICAL EPRO 778-242-8111 INFO@EPROCONSULTANTS.CA

E-0.0 ELECTRICAL COVER SHEET E-1.1 FLOOR PLAN, LIGHTING, POWER, AND AUXILIARY PLANS

E-2.1 SCHEMATIC AND SCHEDULES E-3.1 ELECTRICAL SPECIFICATIONS

GSEMENCHUK@MCELHANNEY.COM C000 COVER PAGE C001 CONSTRUCTION NOTES

C100 REMOVAL

C200 ON-SITE SERVICING C201 ON-SITE PLAN, PROFILE, GRADING

C202 VEHICULE TURNING MOVEMENTS C300 VEYANESS RD STORM MAIN EXTENSION C301 VEYANESS RD FRONTAGE IMPROVEMENTS C400 WHITE RD FRONTAGE IMPROVEMENT

C500 SEABROOK RD TRAIL

C600 OFF SITE SIGNAGE AND PAIN MARKING C700 CONSTRUCTION DETAIL AND SECTION C701 CONSTRUCTION DETAIL AND SECTION C800 TO C808 CROSS SECTIONS

BCBC 2018 REGULATION

TYPE OF WORK: NEW CHILDCARE MODULAR FACTORY BUILT CERTIFIED TO CSA A277

60 CHILDREN AND 6 STAFF

BUILDING AREA BUILDING AREA | 445 SQ.M BUILDING HEIGHT | 1 STORY FIREWALL: NO

OCCUPANCY

MAJOR OCCUPANCY | A2

PERIMETER CALCULATION (3.2.2.10)
NUMBER OF STREET: 1 STREET PERIMETER OF BUILDING = 90 M PERIMETER REQUIRED (WITHIN 15M OF STREET) = 9 M ACTUAL WITHIN 15M = 37.5 M

TYPE OF CONSTRUCTION PERMITTED (3.2.2)
GOVERNING ARTICLE 3.2.2.28 (1H FIRE RATED SEPARATION PROVIDED) AUTOMATIC SPRINKLERS | NOT REQUIRED FIRE-RATING REQUIRED | YES CONSTRUCTION | NON COMBUSTIBLE PERMITTED

OCCUPANT LOAD (BY CHILD CARE LICENSING) 60 CHILDREN (BY CHILD CARE LICENSING) PLUS 6 STAFF = 66 PERSONS

EXIT REQUIREMENTS

2 REQUIRED EXIT BUILDING

DISTANCE OF TRAVEL BUILDING 15M MAXIMUM - SEE PLAN _________ DISTANCE BETWEEN DOORS 12M REQUIRED - PROPOSED: 24M

EXIT STUDIO 2 REQUIRED - 2 PROPOSED

EXIT DIMENSIONS CORRIDOR

1100 MM MINIMUM 800 MM MINIMUM WIDTH DOOR

SPATIAL SEPARATION OF AREA (3.2.3) (WITH SEPARATION OF FLOORS) %UO R. | CLADDING | CONSTRUCTION | FIRE R. **ELEVATION** I %UO M. I FRONT COMB SIDE 1 >10 M | NON/COMB BACK >11 M | COMB COMB SIDE 2 NON/COMB

SAFETY WITHIN FLOOR AREA FIRE SEPARATIONS WITHIN OCCUPANCIES | NA SEE DRAWINGS SUITES OR FIRE COMPARTMENTS | FIRE SEPARATION OF EXIT | NA

OTHER SAFETY REQUIREMENTS SMOKE CONTROL/VENTILATION MEASURES | NA EMERGENCY POWER SUPPLY (DURATION) | EMERGENCY LIGHTING REQUIRED | NFPA SPRINKLER STANDARD |

STANDPIPES REQUIRED DISTANCE TO HYDRANTS | LESS 90M - NEW FIRE HYDRANT SEE CIVIL HIGH BUILDING |

MCELHANNEY

778-679-9637

EXIT SIGNS REQUIRED FIRE ALARM REQUIRED YES

HEALTH REQUIREMENT

SERVICE ROOMS

WATER CLOSET | SEE CHILD CARE LICENSING

ACCESSIBILITY REQUIREMENTS ENTRANCE | PARKING SPACE | YES YES RAMPS I WASHROOM |

REVISIONS

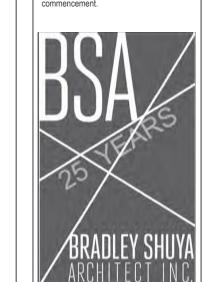
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be executed or not and he reserves the copyright therein and in the work executed therefrom and they are not to be used in

any way without the written consent of the

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precedence over scaled dimensions. The contractor shall verify all dimensions are onditions of the project and be resp



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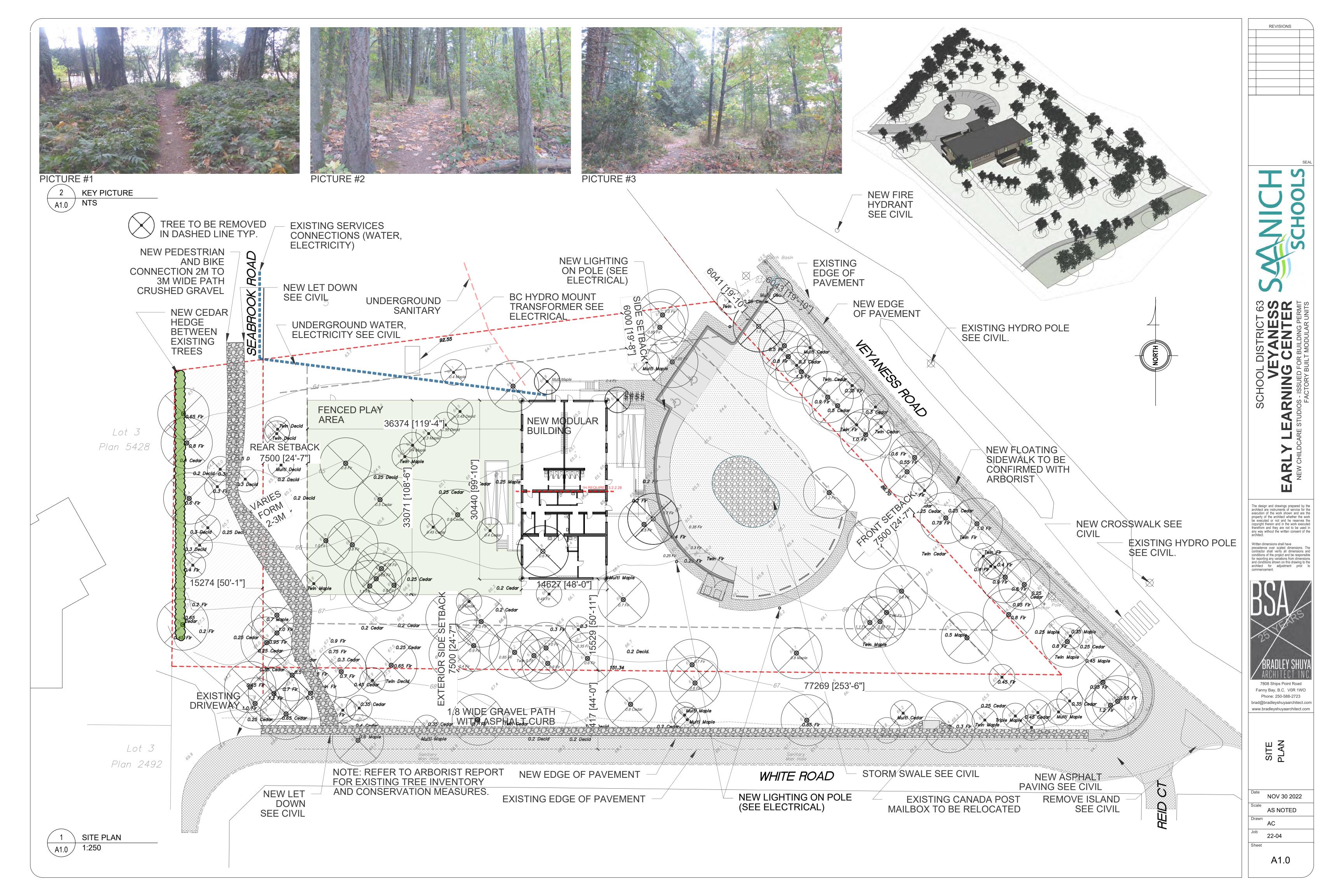
COVER SHEET AND BYLAWS

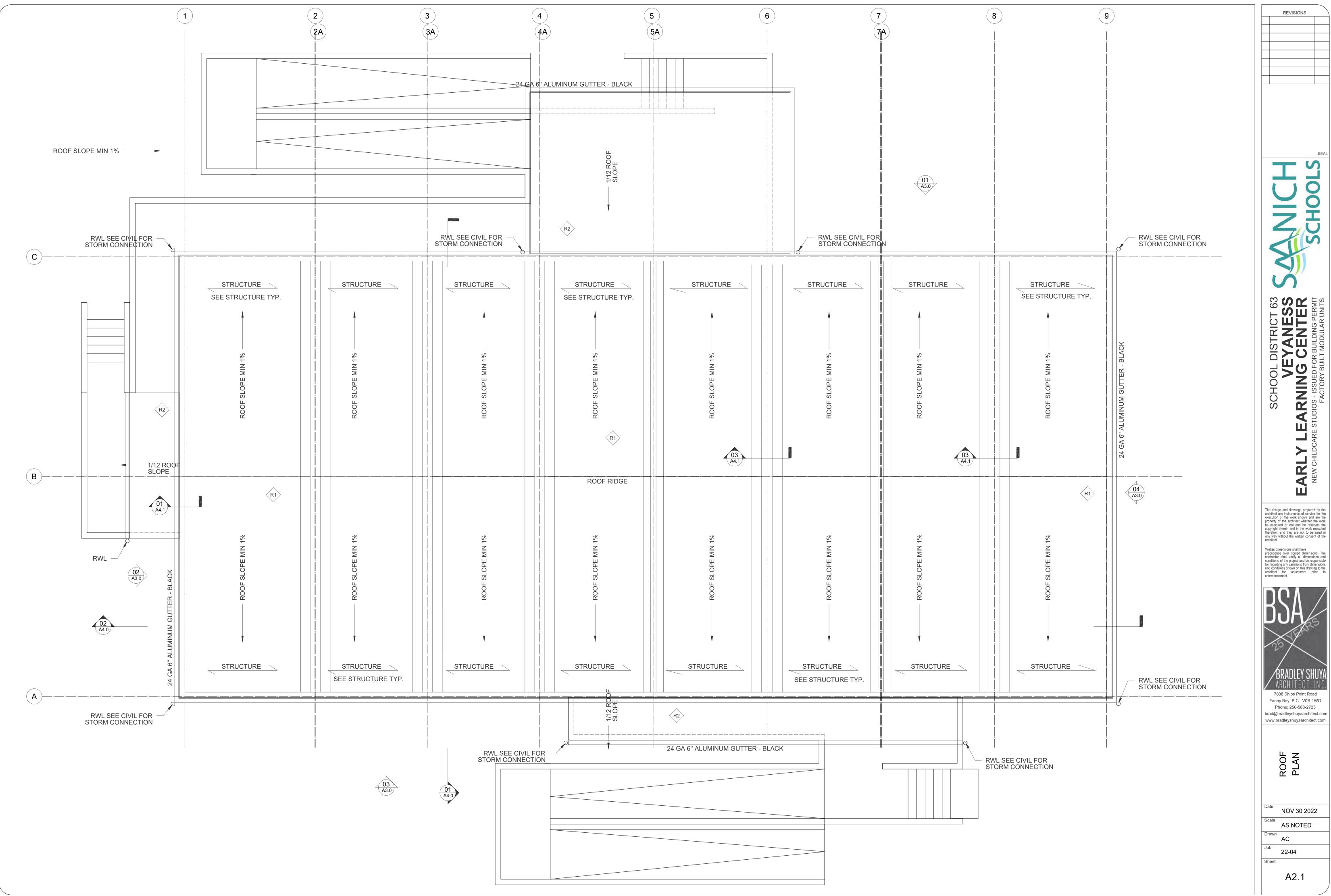
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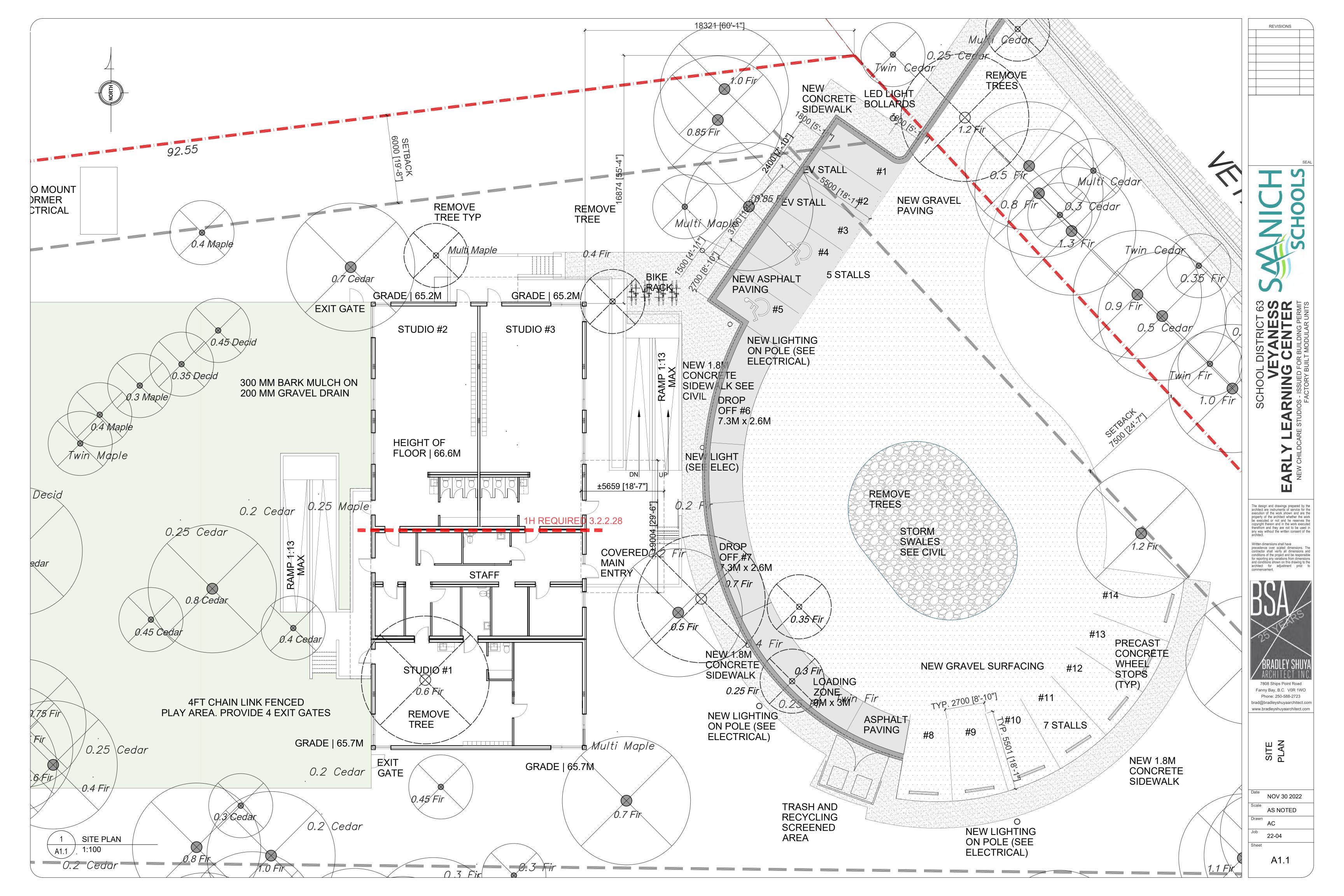
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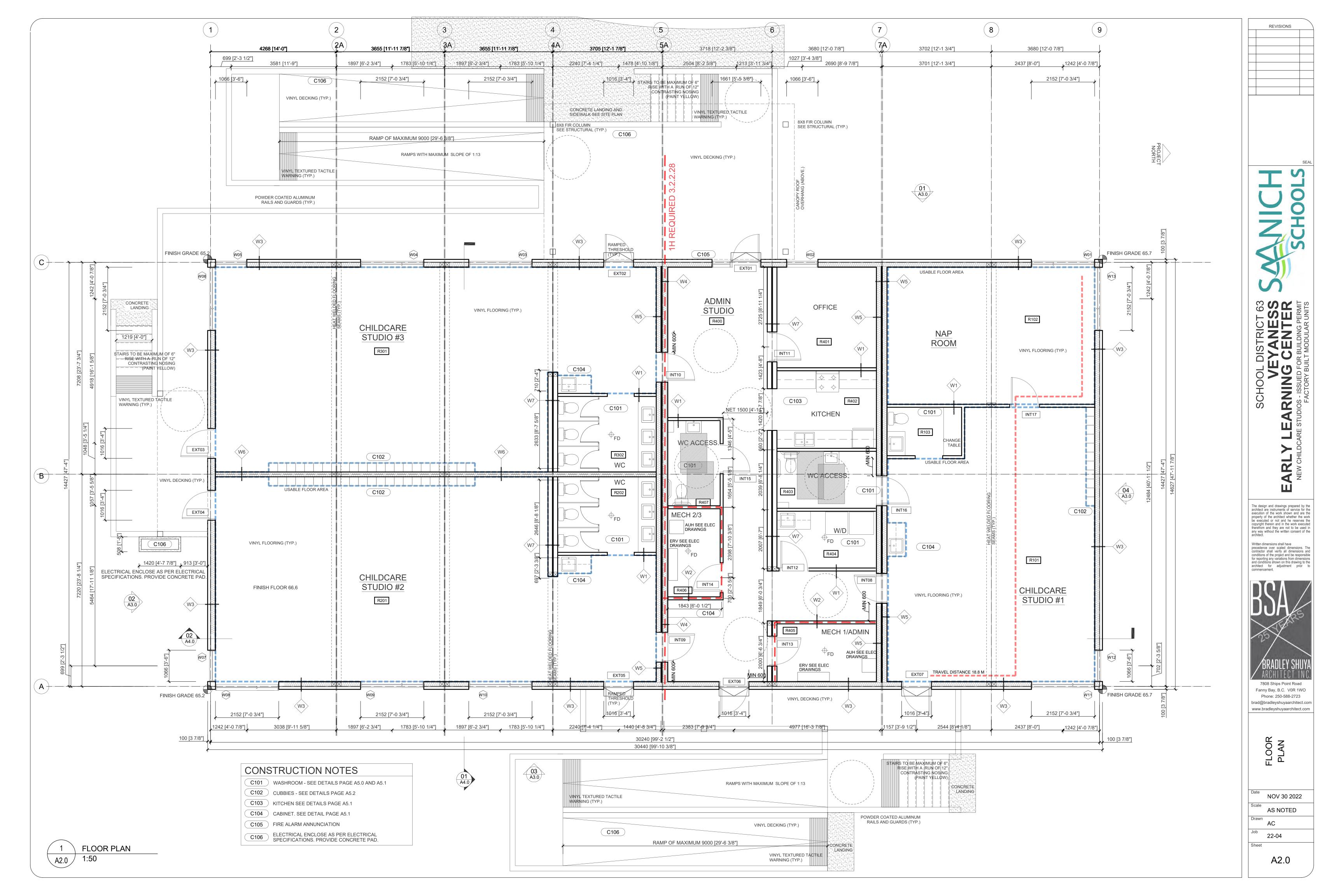
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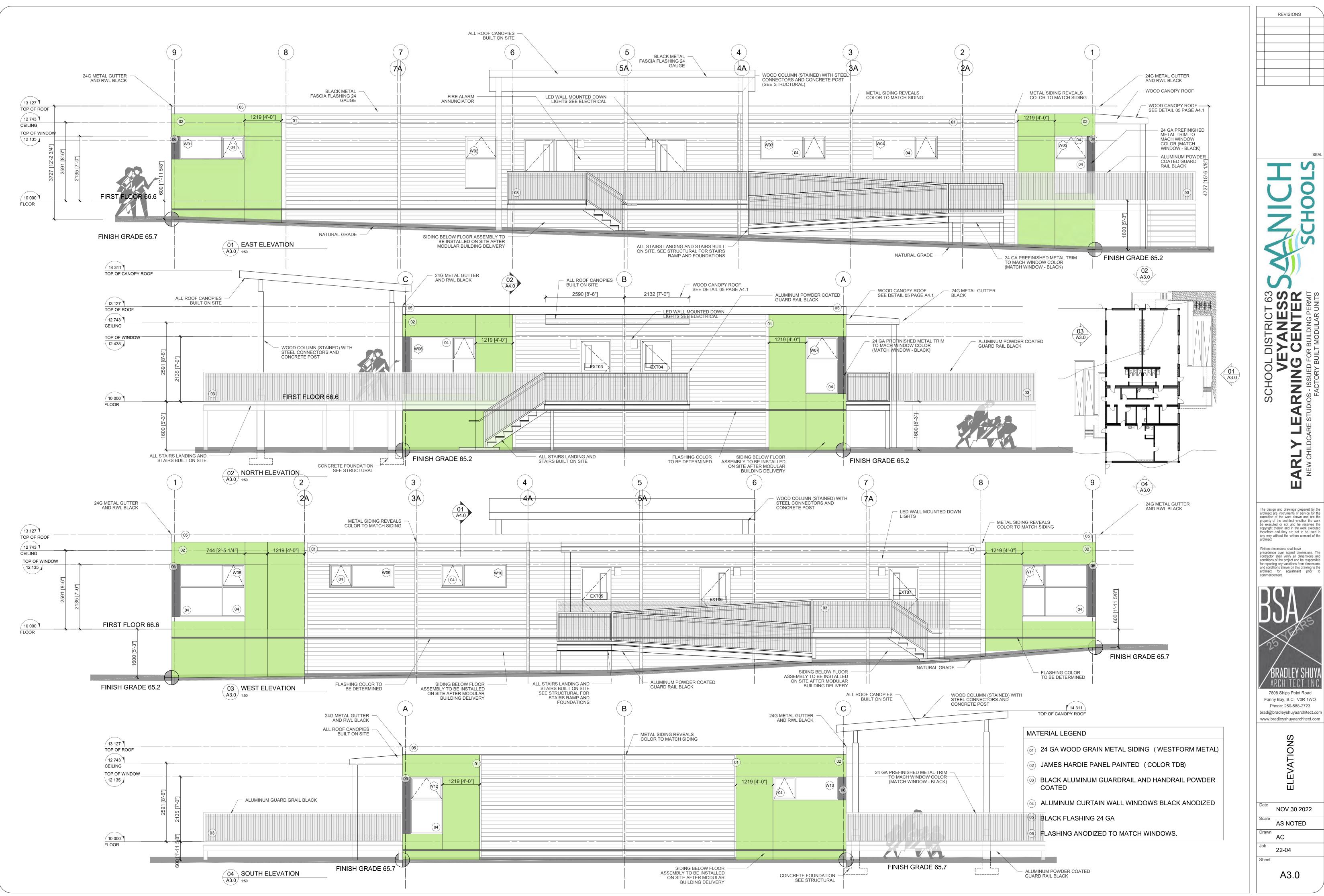


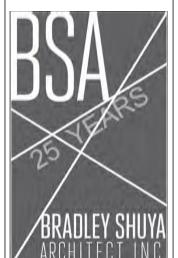


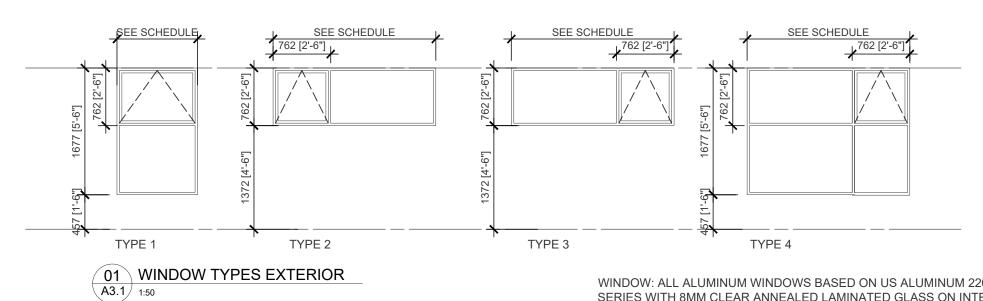












WINDOW: ALL ALUMINUM WINDOWS BASED ON US ALUMINUM 2202 SERIES WITH 8MM CLEAR ANNEALED LAMINATED GLASS ON INTERIOR SURFACE BLACK ANODIZED.

WINDOW FRAME: WINDOW FRAME COLOR ANODIZED BLACK BOTH

MATERIAL LEGEND

WOOD

ALUMINUM

CLEAR GLASS

PSF WD

HOLLOW METAL SOLID CORE

POLYSTYRENE CORE

PRESSES STEEL FRAME

ALUMINUM ANODIZED

ADOBE WHITE VINYL RESILIENT FLOOR RUBBER BASE

GLAZING: 8MM ANNEALED GLASS (4MM/.030PVB/4MM) LAMINATED ON INTERIOR SURFACE 6 MM CLEAR TEMPERED EXTERIOR GLASS WITH LOW E SOFT COAT ON #2 SURFACE.

GENERAL / NOMINAL SIZE						WIND	OW S	TYLE		INF	0		COMMENTS
24	YYYM	ROOM	WHIDTH	HEIGHT	НЕАБ НЕІВНТ	TYPE	MATERAIL	EXT COLOR	INT COLOR	SHADES	SHUTTERS	FRAME FINISH	ALL ALUMINUM WINDOWS BASED ON US ALUMINUM 2202 SERIES WITH 8MM CLEAR ANNEALED LAMINATED GLASS ON INTERIOR SURFACE BLACK ANODIZED. WINDOW FRAME COLOR ANODIZED BLACK BOTH SIDES.
W	01	R102	2152	762	2135	3	AL	-	-	Х	NA	AN	
W	02	R401	1066	1677	2135	1	AL		-	Х	NA	AN	
W	03	R301	2152	762	2135	3	AL	-	-	Х	NA	AN	
W	04	R301	2152	762	2135	3	AL			X	NA	AN	
W	05	R301	1066	1677	2135	1	AL	-		X	NA	AN	
W	06	R301	2152	1677	2135	4	AL			X	NA	AN	
W	07	R201	1066	1677	2135	1	AL	-	-	X	NA	AN	
W	08	R201	2152	1677	2135	4	AL		-	Х	NA	AN	
W	09	R201	2152	762	2135	2	AL	-		Х	NA	AN	
W	10	R201	2152	762	2135	2	AL	-		Х	NA	AN	
W	11	R101	2152	1677	2135	4	AL		-	Х	NA	AN	
W	12	R101	1066	1677	2135	1	AL			Х	NA	AN	
W	13	R102	2152	762	2135	2	AL		-	Х	NA	AN	

EXTERIOR PAINT C1 EXTERIOR PAINT C2	BENJAMIN MOORE - STEM GREEN 2029-40 BENJAMIN MOORE - GREY
RESILIENT FLOOR RF1 RESILIENT FLOOR RF2 RUBBER BASE RB1	TARKETT IQ GRANIT GREY 0161 TARKETT IQ GRANIT CONCRETE 0233 - ANTI SLIP JOHNSONITE WALL BASE 4" BLACK
WALLS CEILING	LUXE SILVER PUMICE

WESTFORM WAGON WOOD

COUNTERTOP KITCHEN FORMICA STORM SOLIDZ COUNTERTOP WASHROOM

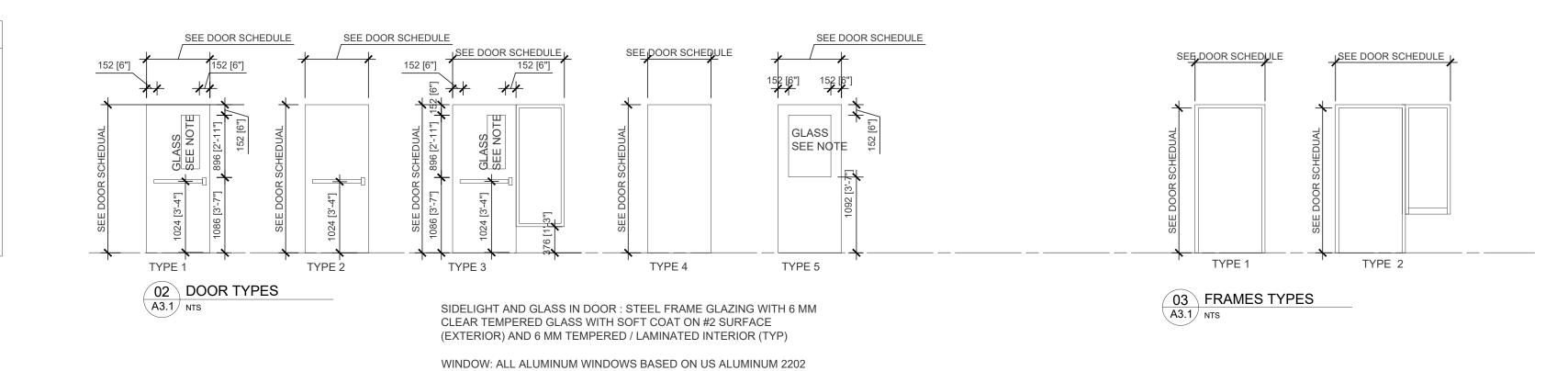
FORMICA FOLKSTONE GRAFIX

LANDINGS DURADECK ARCTIC QUARTZ **GUARD RAILS** BLACK STANDARD ALUMINUM PICKET RAILINGS WITH SQUARE TOP

SAMPLES TO BE APPROVED BY ARCHITECT

FINISHES

METAL WOOD SIDING



SERIES WITH 8MM CLEAR ANNEALED LAMINATED GLASS ON INTERIOR

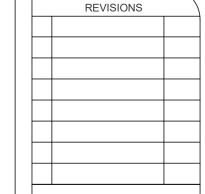
GLAZING: 8MM ANNEALED GLASS (4MM/.030PVB/4MM) LAMINATED ON

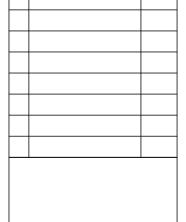
INTERIOR SURFACE 6 MM CLEAR TEMPERED EXTERIOR GLASS WITH

SURFACE BLACK ANODIZED

LOW E SOFT COAT ON #2 SURFACE.

GENERAL / NOMINAL SIZE			DOOR STYLE DOOR FRAME						FIRE RATING / HARDWARE									COMMENTS				
MARK		ROOM	WHIDTH	HEIGHT	THICKNESS	DOOR TYPE	MATERAIL	CORE	COLOR	TYPE	MATERIAL	COLOR	Æ	PANIC SET	CLOSER	ELECTRIC STRICK	DOOR RELEASE	SIDELIGHT	AUTOMATIC DOOR	UNDERCUT	HARDWARE * ALL FR DOOR NEED FR HARDWARE	
EXT	01	R400	915	2032	44	3	НМ	PS	TBD	2	PSF			Х	X			X				SIDELIGHT 610*1880 - METAL
EXT	02	R301	915	2032	44	1	НМ	PS	TBD	1	PSF	1		Х	X							
EXT	03	R301	915	2032	44	1	НМ	PS	TBD	1	PSF	44		X	X		100					
EXT	04	R201	915	2032	44	1	НМ	PS	TBD	1	PSF			Χ	X							
EXT	05	R201	915	2032	44	1	НМ	PS	TBD	1	PSF			Х	Χ							
EXT	06	R400	915	2032	44	1	НМ	PS	TBD	1	PSF	- 4-		Χ	Χ							
EXT	07	R101	915	2032	44	1	НМ	PS	TBD	1	PSF			Χ	Χ							
INT	08	R101	915	2032	44	2	НМ	PS	TDB	1	PSF			Χ	Χ							To an extreme to a contract to
INT	09	R201	915	2032	44	2	НМ	PS	TDB	1	PSF	1,25	45	Χ	Χ							* 45 MIN LABEL DOOR
INT	10	R301	915	2032	44	2	НМ	PS	TDB	1	PSF		45	Χ	Χ							* 45 MIN LABEL DOOR
INT	11	R401	915	2032	44	5	НМ	PS	TDB	1	PSF	44			Χ							
INT	12	R404	915	2032	44	4	НМ	PS	TDB	1	PSF				Χ							
INT	13	R405	915	2032	44	4	НМ	PS	TDB	1	PSF	I . 	45		X							* 45 MIN LABEL DOOR
INT	14	R406	915	2032	44	4	НМ	PS	TDB	1	PSF	-	45		X							* 45 MIN LABEL DOOR
INT	15	R407	915	2032	44	4	НМ	PS	TDB	1	PSF	24			Χ							
INT	16	R403	915	2032	44	4	НМ	PS	TDB	1	PSF	L. -			X	1-1						
INT	17	R102	915	2032	44	5	НМ	PS	TDB	1	PSF				Χ							





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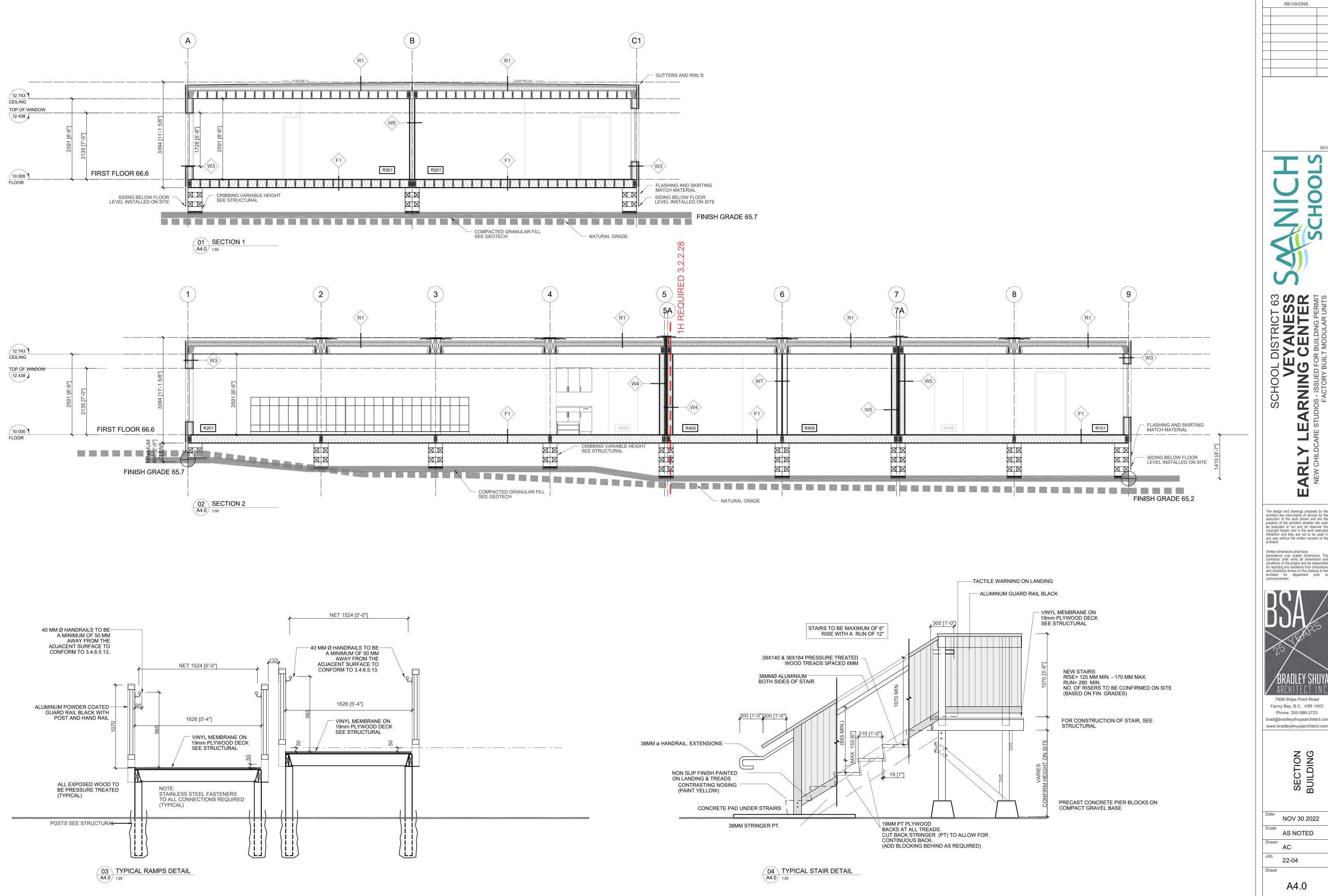


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AC 22-04



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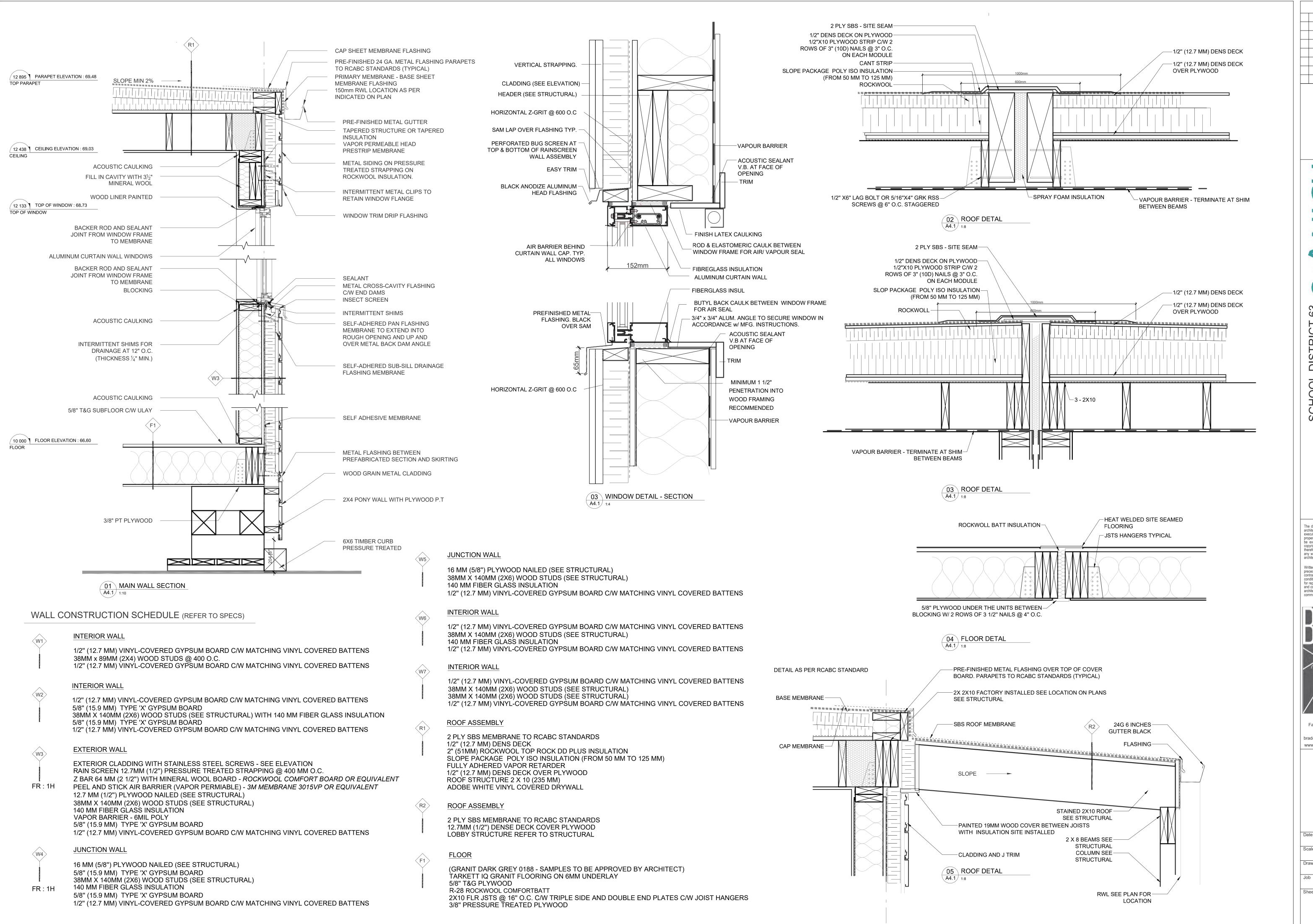


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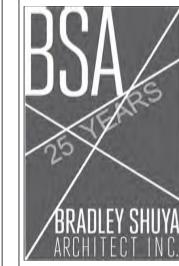


REVISIONS

1

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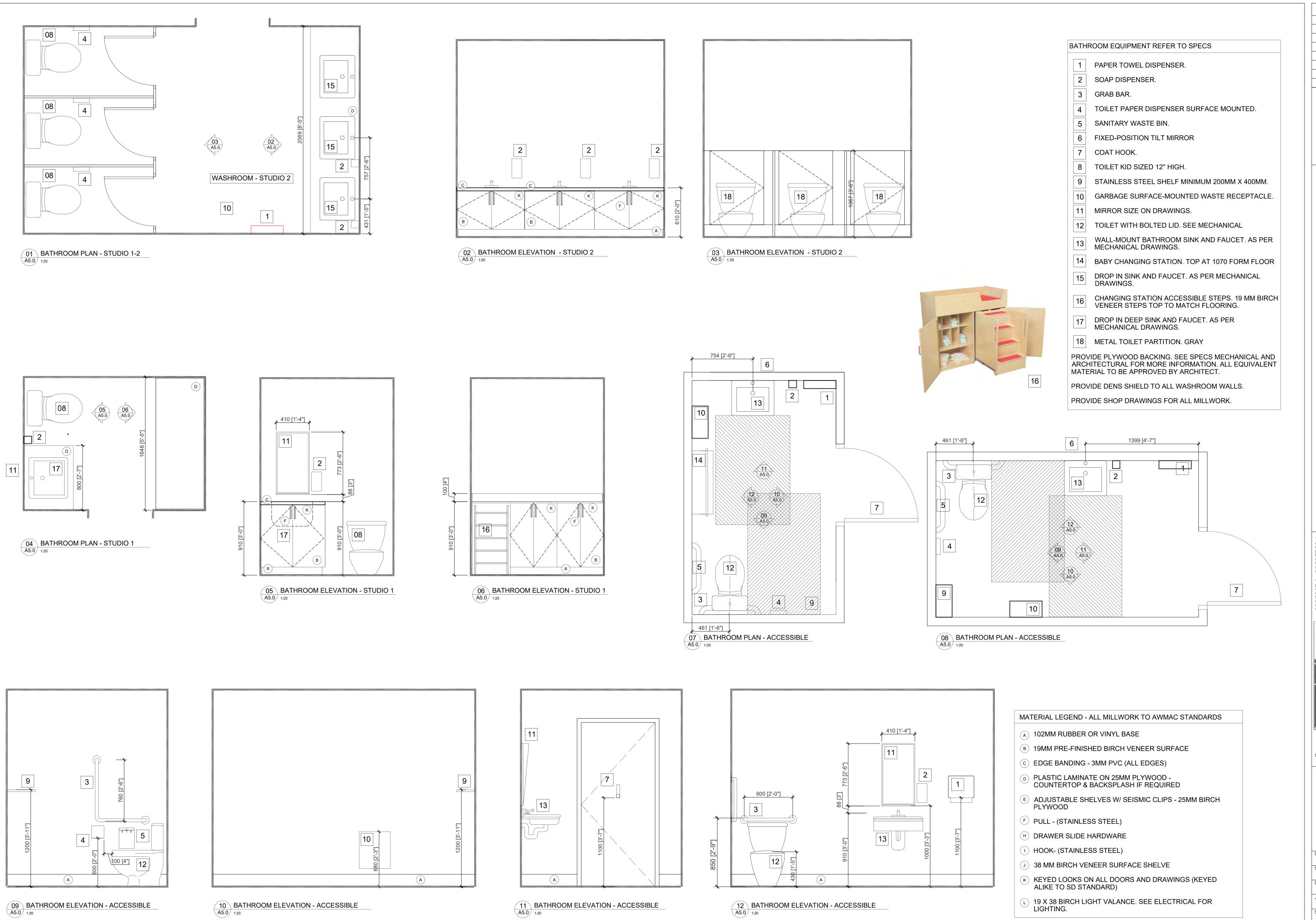
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REVISIONS

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4

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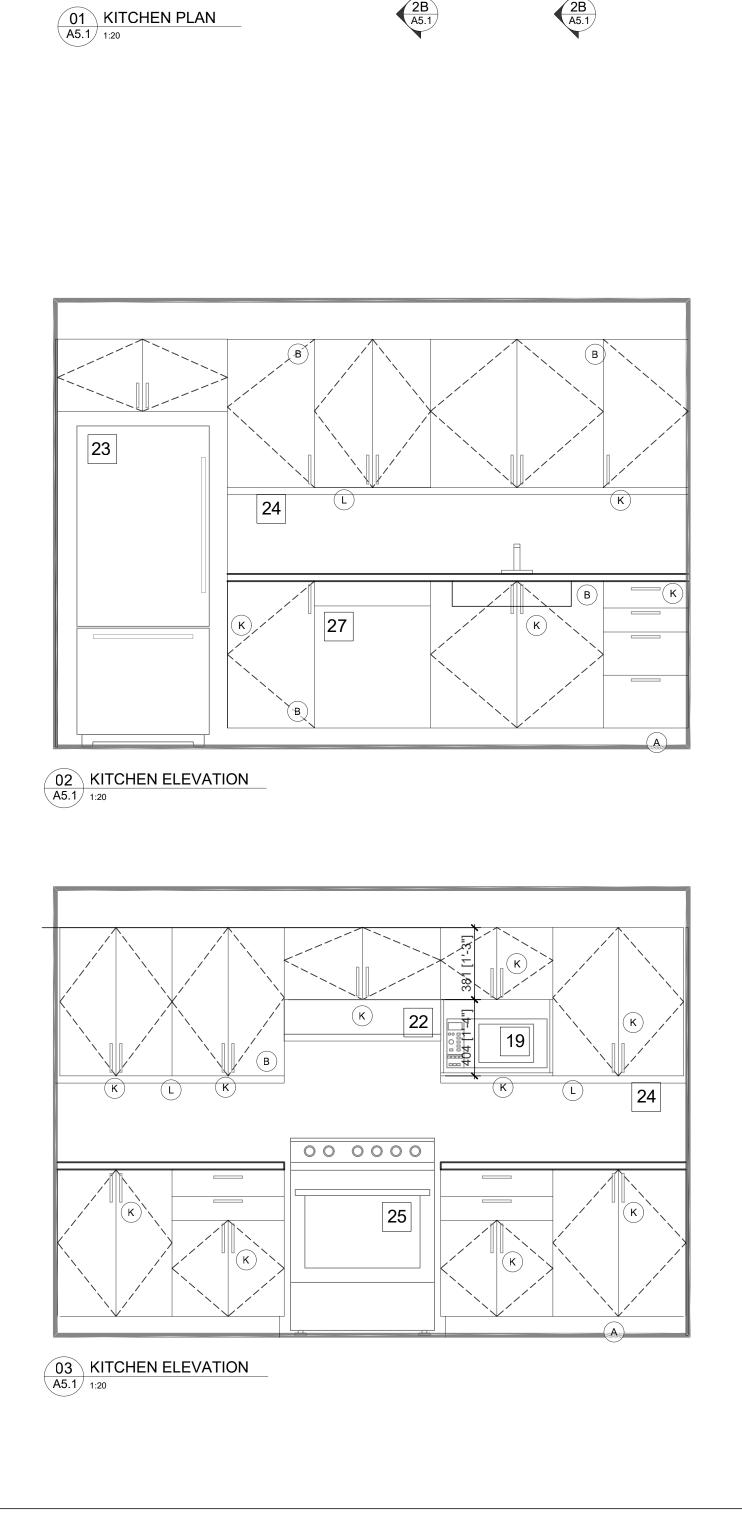
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3348 [11'-0"]

809 [2'-8"]

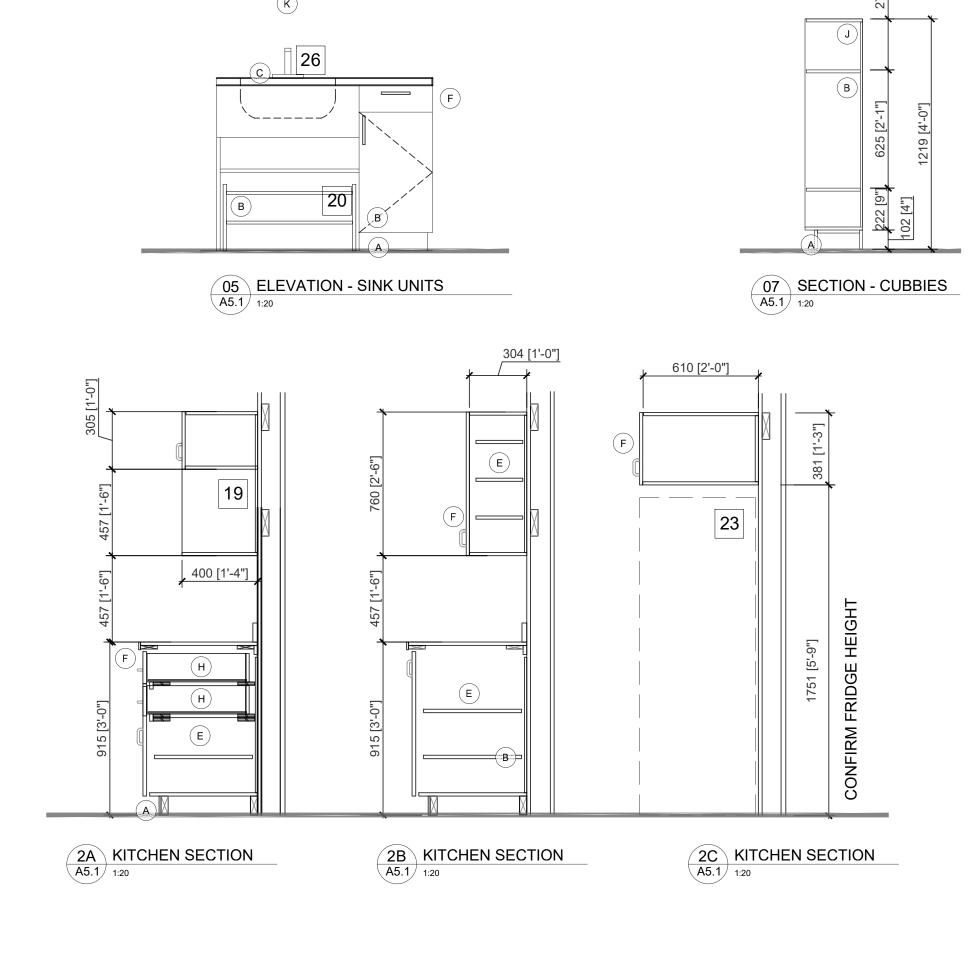
27

614 [2'-0"]

461 [1'-6"]

611 [2'-0"]

23

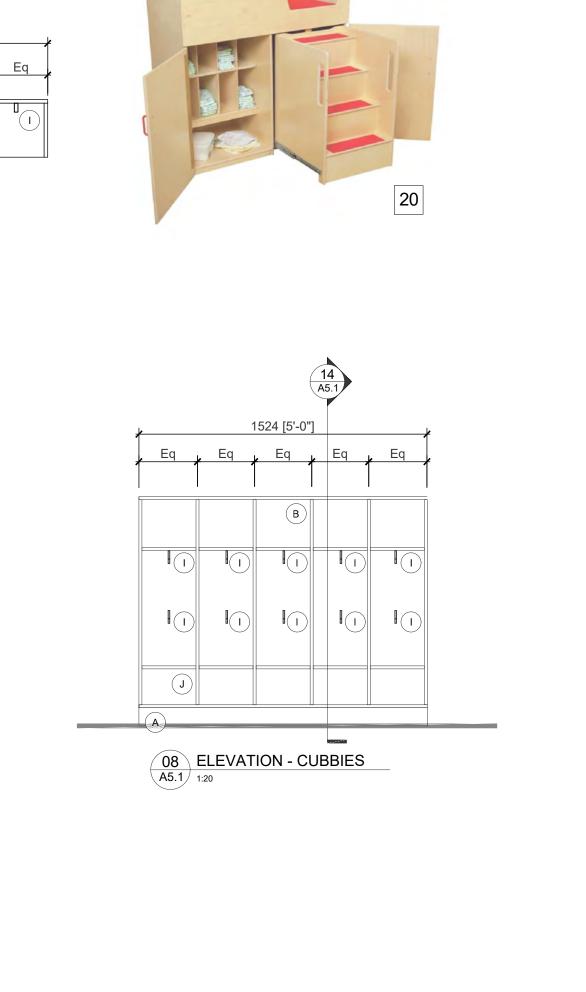


1141 [3'-9"]

05 A5.1

PLAN - SINK UNITS
1:20

753 [2'-6"]



1524 [5'-0"]

06 PLAN - CUBBIES
1:20



MATERIAL LEGEND - ALL MILLWORK TO AWMAC STANDARDS

PROVIDE PLYWOOD BACKING. SEE SPECS MECHANICAL AND ARCHITECTURAL FOR MORE INFORMATION. ALL EQUIVALENT

20 19 MM BIRCH VENEER STEPS TOP TO MATCH FLOORING.

21 KITCHEN SINK AND FAUCET AS PER MECHANICAL

PROVIDE HOOD AS PER MECHANICAL DRAWINGS.

24 LIGHTING UNDER CABINET SEE ELECTRICAL.

26 SINK AS PER MECHANICAL DRAWINGS.

MATERIAL TO BE APPROVED BY ARCHITECT.

(A) 102MM RUBBER OR VINYL BASE

KITCHEN SPECIFIC NOTES

DRAWINGS.

19 MICROWAVE. BY OWNER.

23 FRIDGE. BY OWNER.

27 DISHWASHER. BY OWNER.

25 OVEN BY OWNER.

- (B) 19MM PRE-FINISHED BIRCH VENEER SURFACE
- (c) EDGE BANDING 3MM PVC (ALL EDGES)
- D PLASTIC LAMINATE ON 25MM PLYWOOD -COUNTERTOP & BACKSPLASH IF REQUIRED
- (E) ADJUSTABLE SHELVES W/ SEISMIC CLIPS 25MM BIRCH PLYWOOD
- F PULL (STAINLESS STEEL)
- (H) DRAWER SLIDE HARDWARE
- (1) HOOK- (STAINLESS STEEL)
- J 38 MM BIRCH VENEER SURFACE SHELVE
- (K) KEYED LOOKS ON ALL DOORS AND DRAWINGS (KEYED ALIKE TO SD STANDARD)
- 19 X 38 BIRCH LIGHT VALANCE. SEE ELECTRICAL FOR LIGHTING.

ARLY NEW CHILDG

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22-04

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A5.1

	Prior Year Actual	Prior Year Actual			Revenue/ Expenditures to	Projected Revenue and	Variance From
	2021	2022	Amended Budget	Current Budget	December 31, 2022	Expenditure	Budget Notes
Revenue							
621 Consolidated Revenue Grants	(73,905,419)	(76,549,164)		(76,704,473)	(30,719,388)	(76,704,473)	-
627 Indig. Northern Affairs Canada (INAC) Recovery	2,886,687	3,079,193		3,552,472	1,280,023	3,552,472	-
629 Other Ministry Of Ed Grants includes Pay Equity, Ad hoc MOE							
grants, Grad adult funding	(3,400,931)	(1,135,484)		(913,971)	(254,326)	(913,971)	-
629 Classroom Enhancement Fund (CEF)	(6,953,957)	(8,912,124)		(10,684,163)	(2,920,357)	(10,684,163)	-
630 Federal Grants French Odyssey Grant, Jordan's Principle	-	(39,492)		-	-	-	-
641 Other Ministry Grants ERASE Grant	-	(183,610)		(10,460)	(10,460)	(10,460)	-
645 Instructional Cafeteria Revenue	(125,874)	(184,506)		(68,000)	(85,803)	(68,000)	-
646 Local Education Agreements/Direct Funding Indig.	(2,886,687)	(2,723,698)		(3,552,472)	(1,280,023)	(3,552,472)	-
647 International and Out of Province Students	(3,064,401)	(5,738,618)		(6,396,665)	(1,434,814)	(6,396,665)	- Note 1
649 Misc. Fees & Revenues includes ad hoc grants received, recovery							
revenue from shared services, funding from municipalities	(666,238)	(497,986)		(395,530)	(193,822)	(395,530)	-
651 Community Use Of Facilities	(8,694)	(30,242)		-	(25,501)	(31,501)	31,501
659 Other Rentals & Leases	(357,692)	(380,542)		(390,000)	(207,437)	(390,000)	-
660 Exchange (Gain) Loss	1,110	(1,207)		-	2,724	2,724	(2,724)
661 Interest On Short Term Deposits	(218,358)	(204,761)		(480,000)	(325,398)	(592,610)	112,610
662 Appropriated Surplus (prior years carry forward amounts)	-	-		(4,174,237)	-	(4,174,237)	- Note 2
672 Student Fees/Certifications	(98,350)	(108,010)		(75,000)	(35,300)	(75,000)	-
Total Revenue	(88,798,804)	(93,610,251)	-	(100,292,499)	(36,209,882)	(100,433,886)	141,387
Expenses							
105 Salaries - P/VP	4,632,111	4,781,071		5,091,572	2,363,242	5,040,582	50,990
111 Salaries - Teachers (incl. POSR)	38,742,007	40,715,557		40,179,635	16,524,296	41,243,718	(1,064,083) Note 3
307 - Teacher remedy	987,367	1,639,055		1,747,363	376,646	1,747,363	· · · · · ·
Teacher remedy unspent	-	• •		, ,	· -	-	-
122 Salaries - Support Staff (incl. In Service, WCB and First Aid)	8,642,755	8,541,427		9,725,894	3,891,300	9,406,912	318,982 Note 4
123 Salaries - Other Professionals	3,303,738	3,223,078		3,413,094	1,568,005	3,420,134	(7,040)
131 Salaries - Educational Assistants	5,434,859	5,409,004		6,406,970	2,078,377	5,900,041	506,929 Note 5
143 Support Staff Replacement Costs	566,773	636,057		442,534	257,022	614,897	(172,363) Note 6
146 Teacher Replacement Costs	2,692,913	3,473,416		3,478,729	1,565,637	3,665,624	(186,895) Note 7
	65,002,523	68,418,665	-	70,485,791	28,624,525	71,039,272	(553,481)
200 Benefits	15,519,136	16,612,271		17,079,705	6,182,228	17,181,287	(101,582)
	15,519,136	16,612,271	-	17,079,705	6,182,228	17,181,287	(101,582)
Services & Supplies							
Services	2,950,331	4,823,714		5,271,271	2,799,336	5,271,271	-
Pro-D & Travel	490,829	457,956		840,949	319,933	840,949	-
Rentals & Leases	105,124	137,659		174,000	76,186	174,000	-
Dues & Fees	353,722	385,591		337,528	218,168	337,528	-
Insurance	157,887	187,184		167,460	198,831	167,460	-

Supplies Utilities	Prior Year Actual 2021 1,083,497 1,534,300 6,675,690	Prior Year Actual 2022 2,879,215 1,484,676 10,355,995	Amended Budget	Current Budget 4,217,760 1,608,035 12,617,003	Revenue/ Expenditures to December 31, 2022 1,618,432 553,345 5,784,231	Projected Revenue and Expenditure 3,217,760 1,608,035 11,617,003	Variance From Budget Notes 1,000,000 Note 8 - 1,000,000
Total Expenses	87,197,349	95,386,931	-	100,182,499	40,590,984	99,837,562	344,937
Transfer from operating for purchase of capital assets Transfer to local capital for asset replacement reserve	1,280,575 82,250	1,035,089 109,982		110,000	-	- 110,000	<u>-</u>
(Surplus)/Deficit	(238,630)	2,921,751	-	- Opening	4,381,102 Contingency Reserve	(486,324) (2,998,441)	486,324
			Estimated School and District Carry Forwards Estimated Closing Contingency Reserve		1,000,000 (2,484,765)		

Amended Budget is the February Amended Annual Budget, which is being prepared for board approval expected on February 15, 2023.

Current Budget is the current working budget.

Certain comparative figures have been restated to conform with current year's presentation

Variance comments:

Note 1 - International tuition revenue is projected to be on budget based on 250 FTE students. We will have more certainty as to final figures after second semester students arrive in February.

Note 2 - Appropriated surplus was originally approved at \$3,041,116; however, the increase in approved CEF teacher funding from 60.7 FTE to 79.7 FTE (\$2,019,653 increase) allowed us to reduce the appropriation to a sustainable level - \$996,516. This month we are showing as appropriated surplus \$4,174,237. The additional appropriation of \$3,177,721 is a placeholder for committed but not yet confirmed Labour Settlement Funding. Until this MECC funding is approved, we have been directed to utilize accumulated surplus to balance our budget.

Note 3 - Teacher salaries negative variance is due to:

- Higher than budgeted average teacher salary (after revision for new collective agreement rates).
- 2 teachers acting as vice principals being backfilled by teachers (majority of the salary for there teachers is still recorded with teacher salaries, but is budgeted on the PVP line).
- A variety of other small factors.

Note 4 - Support Staff salaries positive variance is mainly due to hiring lag for vacant positions.

Note 5 - Education Assistant (EA) salaries positive variance is due to several factors:

- Hiring lag in deployment of EA funding.
- Estimated continued understaffing due to inability to consistently fill all EA positions.
- EAs taking unpaid time off.
- All positions are budgeted at the continuing rate of pay, but about 10% of positions are staffed with temporary employees who earn \$1.28 less per hour.

Note 6 - Support Staff Replacement Costs negative variance is due to higher than budgeted use of sick and emergency leave.

Note 7 - Teacher Replacement Costs negative variance is due to higher than budgeted use of sick and emergency leave.

Supplemental employment benefit top up is predicted monthly at the average of what we paid over the last fiscal year. This is a significant source of uncertainty in the forecast as payments vary significantly month to month based on number of leaves and timing of receipt of paperwork from staff.

Note 8 - Assumption made in preparing this forecast is that departments and schools will spend their services and supplies budgets as allocated, other than the following: (\$1,000,000) expected school and district carry forward				
(\$1,000,000)				