

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Report to the Board of February 14, 2024

Committee Members: Trustee Elder, Chair
Trustee Hickman
Trustee McMurphy

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 - regrets
Candice Whitney, CUPE
David Mark, SAA
COPACS - regrets

Other Attendees: Chair Dunford, Vice Chair Silzer, Trustee Vandall & Trustee VanWell

Committee Meeting

Tuesday, February 6, 2024

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS DISCUSSED

No Items.

C. ITEMS FOR RECOMMENDATION

1. 2023/24 Amended Budget

That the Board adopt the 2023/24 Amended Budget at the February Board meeting through the adoption of a budget bylaw.

(i) First Reading of Amended Annual Budget Bylaw for fiscal year 2023/24

That the Board approve the first reading of the Amended Annual Budget Bylaw for fiscal year 2023/24 in the total amount of \$123,647,497.

(ii) Second Reading of Amended Annual Budget Bylaw for fiscal year 2023/24

That the Board approve the second reading of the Amended Annual Budget Bylaw for fiscal year 2023/24 in the total amount of \$123,647,497.

(iii) Motion to Read for a Third Time

That the Board approve the reading of the Amended Annual Budget Bylaw for fiscal year 2023/24 in the total amount of \$123,647,497 at this Board Meeting for a third time.

(iv) Third and Final Reading of Amended Annual Budget Bylaw for fiscal year 2023/24

That the Board approve the third reading, pass and adopt the Amended Annual Budget Bylaw for fiscal year 2023/24 in the total amount of \$123,647,497.

1. Report for Budget Advisory Committee (BAC)

BAC Recommendation:

The Committee recommends and I, Trustee Elder move,
That the Board approve the Budget Advisory Committee Terms of Reference, as amended.

BAC Recommendation:

The Committee recommends and I, Trustee Elder move,
That the Board approve the 2024/25 Budget Process Consultation Plan, as amended.

BAC Recommendation:

The Committee recommends and I, Trustee Elder move,
That the Board work with senior staff to:

- Arrange for a larger delegation from the Saanich School District, including partner group representatives, to meet with the Ministry of Education and Childcare to discuss budgetary concerns relating to unfunded inflationary pressures.
- Communicate to the Ministry specific examples of the impacts of inflation, particularly the negative impacts on student learning.
- Connect with other school districts facing a similar scenario (low enrolment growth) to explore the possibility of a collective communication to the Minister of Education and Childcare.

2. ŠEŠÍŠEJ Child Care Historical Display

Motion:

That the Board approve the proposed plan for the pre and post contact historical displays at the ŠEŠÍŠEJ Childcare Centre.

D. ITEMS FOR INFORMATION

1. Saanich International Student Program (SISP) – current and forecasted enrolment
2. Fiscal Forecast

E. FUTURE AGENDA ITEMS

- Report from the Budget Advisory Committee (March)
- Risk Management Report (March)

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: 2023/24 Amended Budget

Date: February 1, 2024

Purpose

The purpose of this briefing note is to outline budget adjustments made following the Board's adoption of the 2023/24 Preliminary Budget (May 2023) that are reflected in the 2023/24 Amended Budget proposed for adoption. This information is provided to support the committee's review and consideration of recommending that the Board adopt the 2023/24 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.

2023/24 Amended Budget

Board Approved Budget Changes - September 2023 and January 2024

Following adoption of the 2023/24 Preliminary Budget, the Board approved a number of budget changes in the fall of 2023 to be reflected as amendments to the 2023/24 Budget. These budgetary changes were reported and approved at the following regular Board meetings:

- September 20, 2023 - In conjunction with the Board's review and approval of the 2022/23 (prior year) financial statements, the Board approved appropriation of accumulated operating surplus in the 2023/24 budget for school activities (\$252,928), district activities (\$522,701), appropriation to balance budget 23/24 (\$1,384,307), and contingency reserve (\$1,499,507).
- October 25, 2023 - Following reporting of preliminary enrolment (pre-validation) the Board approved enrolment driven staffing budget changes of \$795,458 and increases to

other service and supply budgets by \$107,000. Further allocation of projected revenue growth net of expenditure growth was deferred following validation of fall enrolment.

- November 29, 2023 – Following confirmation of final fall enrolment (post validation), the Board approved allocation of \$801,331 in net funding from growth to decrease the appropriation of accumulated surplus for budget to \$582,976, and increase the contingency reserve to \$2,300,838.

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

| | |
|---|------------------|
| Revenue Changes | |
| Increase - Operating Grants (enrolment growth) | 1,473,788 |
| Increase - International Program Contribution | 200,000 |
| Net Revenue Increase | 1,673,788 |
| Expenditure Changes | |
| Increase - Enrolling Teacher (2.5 FTE) | 295,458 |
| Increase - Inclusive Education | 500,000 |
| Increase - Optional Facility Coverage Insurance Cost | 35,000 |
| Increase - Parkland Track Renewal Fund | 7,000 |
| Increase - Mandated Onboarding Training | 35,000 |
| Net Expenditure Increase | 872,458 |
| Net Funding from Growth (allocated to Contingency Reserve) | 801,331 |

The table below presents the approved appropriation of accumulated surplus following both the September and November Board meetings.

| | Sept 2023 | Nov 2023 |
|--|------------------|------------------|
| School Activities (multi-year funding) | 252,928 | 252,928 |
| District Activities (multi-year funding) | 522,701 | 522,701 |
| Appropriated for Budget in following year | 1,384,307 | 582,976 |
| Total Internally Restricted | 2,159,936 | 1,358,605 |
| Contingency Reserve (Unappropriated Surplus) | 1,499,507 | 2,300,838 |
| Total Accumulated Surplus | 3,659,443 | 3,659,443 |

Appropriation of accumulated surplus of \$1,358,605 for Budget (as approved November 29, 2023) is reflected in statement 2 (page 2) and in schedule 2 (page 6) of the 2023/24 Amended Annual Budget.

Changes from Confirmation of Additional Targeted Funding

In addition to the changes noted above, the amended budget also reflects other changes resulting from confirmation of funding following the adoption of the preliminary budget. These changes include the following:

- Confirmation of funding for exempt staff salary inflation in June 2023 following the adoption of the preliminary budget (this lowered the appropriation of accumulated surplus to balance the budget by \$298,447).
- Confirmation of \$1,788,966 in funding for contractual remedies through the classroom enhancement fund (reported in the special purpose fund).
- Allocation of additional program funding confirmed following adoption of the preliminary budget. This included additional funding for Jordan's Principle and for the new Community Outreach Coordinator position (both reported in the operating fund).

School and Departmental Budget Adjustments

Following confirmation of budget carry-forwards and enrolment in the fall, 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 are typically small reallocations between service and supply accounts as schools and departments plan for the school year ahead.

Staff Recommendations

That the Board adopt the 2023/24 Amended Budget at the February Board meeting through the adoption of a budget bylaw.

With Respect,



Jason Reid
Secretary Treasurer

JR/klg

Attachment: Amended Annual Budget 2023/24

Amended Annual Budget

School District No. 63 (Saanich)

June 30, 2024

School District No. 63 (Saanich)

June 30, 2024

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*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 2023/2024 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$123,647,497 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 14th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2024;

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 2023/2024, adopted by the Board the _____ DAY OF _____, 2024.

Secretary Treasurer

School District No. 63 (Saanich)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

| | 2024 Amended Annual Budget | 2024 Annual Budget |
|---|-------------------------------|-----------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 7,642,563 | 7,603,500 |
| Adult | 76,125 | 77,000 |
| Total Ministry Operating Grant Funded FTE's | 7,718,688 | 7,680,500 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education and Child Care | 99,262,582 | 95,606,318 |
| Other | 172,333 | 53,760 |
| Federal Grants | 574,918 | |
| Tuition | 4,252,428 | 4,048,515 |
| Other Revenue | 9,871,452 | 8,879,408 |
| Rentals and Leases | 442,402 | 430,500 |
| Investment Income | 751,750 | 658,000 |
| Amortization of Deferred Capital Revenue | 5,350,000 | 5,350,000 |
| Total Revenue | 120,677,865 | 115,026,501 |
| Expenses | | |
| Instruction | 99,088,644 | 94,127,839 |
| District Administration | 3,937,003 | 3,691,723 |
| Operations and Maintenance | 17,593,398 | 17,706,969 |
| Transportation and Housing | 2,178,452 | 1,952,571 |
| Total Expense | 122,797,497 | 117,479,102 |
| Net Revenue (Expense) | (2,119,632) | (2,452,601) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 1,358,605 | 1,682,754 |
| Budgeted Surplus (Deficit), for the year | (761,027) | (769,847) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (761,027) | (769,847) |
| Budgeted Surplus (Deficit), for the year | (761,027) | (769,847) |

School District No. 63 (Saanich)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

| | 2024 Amended Annual Budget | 2024 Annual Budget |
|---|-------------------------------|-----------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 97,352,289 | 94,648,546 |
| Operating - Tangible Capital Assets Purchased | 850,000 | 850,000 |
| Special Purpose Funds - Total Expense | 18,337,361 | 15,722,709 |
| Capital Fund - Total Expense | 7,107,847 | 7,107,847 |
| Total Budget Bylaw Amount | 123,647,497 | 118,329,102 |

Approved by the Board

Signature of the Chairperson of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

| | 2024 Amended Annual Budget | 2024 Annual Budget |
|---|-------------------------------|-------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | <u>(2,119,632)</u> | <u>(2,452,601)</u> |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | <u>(850,000)</u> | <u>(850,000)</u> |
| Total Acquisition of Tangible Capital Assets | <u>(850,000)</u> | <u>(850,000)</u> |
| Amortization of Tangible Capital Assets | <u>7,107,847</u> | <u>7,107,847</u> |
| Total Effect of change in Tangible Capital Assets | <u>6,257,847</u> | <u>6,257,847</u> |
| | <u>-</u> | <u>-</u> |
| (Increase) Decrease in Net Financial Assets (Debt) | <u><u>4,138,215</u></u> | <u><u>3,805,246</u></u> |

School District No. 63 (Saanich)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

| | Operating Fund | Special Purpose Fund | Capital Fund | 2024 Amended Annual Budget |
|--|---------------------------|---------------------------------|-------------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 3,659,443 | - | 13,699,213 | 17,358,656 |
| Changes for the year | | | | |
| Net Revenue (Expense) for the year | (384,785) | | (1,734,847) | (2,119,632) |
| Interfund Transfers | | | | |
| Tangible Capital Assets Purchased | (850,000) | | 850,000 | - |
| Local Capital | (123,820) | | 123,820 | - |
| Net Changes for the year | (1,358,605) | - | (761,027) | (2,119,632) |
| Budgeted Accumulated Surplus (Deficit), end of year | 2,300,838 | - | 12,938,186 | 15,239,024 |

School District No. 63 (Saanich)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

| | 2024 Amended Annual Budget | 2024 Annual Budget |
|--|-------------------------------|-----------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 84,078,971 | 82,958,609 |
| Other | 172,333 | 53,760 |
| Federal Grants | 574,918 | |
| Tuition | 4,252,428 | 4,048,515 |
| Other Revenue | 6,796,452 | 5,804,408 |
| Rentals and Leases | 442,402 | 430,500 |
| Investment Income | 650,000 | 650,000 |
| Total Revenue | 96,967,504 | 93,945,792 |
| Expenses | | |
| Instruction | 81,484,882 | 78,805,940 |
| District Administration | 3,845,181 | 3,596,785 |
| Operations and Maintenance | 10,237,526 | 10,451,097 |
| Transportation and Housing | 1,784,700 | 1,794,724 |
| Total Expense | 97,352,289 | 94,648,546 |
| Net Revenue (Expense) | (384,785) | (702,754) |
| Budgeted Prior Year Surplus Appropriation | 1,358,605 | 1,682,754 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (850,000) | (850,000) |
| Local Capital | (123,820) | (130,000) |
| Total Net Transfers | (973,820) | (980,000) |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 63 (Saanich)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

| | 2024 Amended Annual Budget | 2024 Annual Budget |
|---|-------------------------------|-----------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | |
| Operating Grant, Ministry of Education and Child Care | 85,423,304 | 84,228,518 |
| ISC/LEA Recovery | (3,892,608) | (3,079,193) |
| Other Ministry of Education and Child Care Grants | | |
| Pay Equity | 377,315 | 377,315 |
| Funding for Graduated Adults | 240,000 | 362,048 |
| Student Transportation Fund | 280,000 | 280,000 |
| FSA Scorer Grant | 15,214 | 15,214 |
| Early Learning Framework (ELF) Implementation | | 1,442 |
| Labour Settlement Funding | 1,460,706 | 1,027,790 |
| Operating Grant Enrolment Adjustment Special Needs | 175,040 | (254,525) |
| Total Provincial Grants - Ministry of Education and Child Care | 84,078,971 | 82,958,609 |
| Provincial Grants - Other | 172,333 | 53,760 |
| Federal Grants | 574,918 | - |
| Tuition | | |
| International and Out of Province Students | 4,252,428 | 4,048,515 |
| Total Tuition | 4,252,428 | 4,048,515 |
| Other Revenues | | |
| Funding from First Nations | 3,892,608 | 3,079,193 |
| Miscellaneous | | |
| Miscellaneous and School Generated | 190,594 | 234,065 |
| Cafeteria | 68,000 | 68,000 |
| Textbook Deposit and Distance Ed Fees | 50,000 | 75,000 |
| International and Out of Province Homestay | 2,595,250 | 2,348,150 |
| Total Other Revenue | 6,796,452 | 5,804,408 |
| Rentals and Leases | 442,402 | 430,500 |
| Investment Income | 650,000 | 650,000 |
| Total Operating Revenue | 96,967,504 | 93,945,792 |

School District No. 63 (Saanich)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

| | 2024 Amended Annual Budget | 2024 Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 37,664,533 | 36,834,229 |
| Principals and Vice Principals | 5,098,340 | 5,176,294 |
| Educational Assistants | 6,809,057 | 6,559,552 |
| Support Staff | 9,508,021 | 9,353,266 |
| Other Professionals | 4,186,423 | 3,528,715 |
| Substitutes | 4,252,008 | 4,541,159 |
| Total Salaries | 67,518,382 | 65,993,215 |
| Employee Benefits | 16,602,466 | 16,976,468 |
| Total Salaries and Benefits | 84,120,848 | 82,969,683 |
| Services and Supplies | | |
| Services | 5,110,833 | 5,066,057 |
| Professional Development and Travel | 833,197 | 837,422 |
| Rentals and Leases | 182,000 | 174,416 |
| Dues and Fees | 363,228 | 327,528 |
| Insurance | 237,000 | 165,460 |
| Supplies | 4,857,748 | 3,478,900 |
| Utilities | 1,647,435 | 1,629,080 |
| Total Services and Supplies | 13,231,441 | 11,678,863 |
| Total Operating Expense | 97,352,289 | 94,648,546 |

School District No. 63 (Saanich)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | 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 | 28,049,236 | 742,338 | 82,942 | 490,350 | | 3,690,933 | 33,055,799 |
| 1.03 Career Programs | 374,822 | 87,460 | | 70,837 | | 1,140 | 534,259 |
| 1.07 Library Services | 838,363 | | | 400,804 | | 3,800 | 1,242,967 |
| 1.08 Counselling | 1,052,290 | 10,126 | | | | | 1,062,416 |
| 1.10 Special Education | 5,044,449 | 354,029 | 6,321,852 | 301,789 | 1,448,286 | 211,034 | 13,681,439 |
| 1.30 English Language Learning | 647,302 | | | | | | 647,302 |
| 1.31 Indigenous Education | 452,947 | 155,182 | 404,263 | 59,112 | 80,947 | 14,622 | 1,167,073 |
| 1.41 School Administration | | 3,573,638 | | 1,922,428 | | 28,861 | 5,524,927 |
| 1.62 International and Out of Province Students | 1,089,979 | 175,567 | | 408,961 | 194,605 | 3,000 | 1,872,112 |
| Total Function 1 | 37,549,388 | 5,098,340 | 6,809,057 | 3,654,281 | 1,723,838 | 3,953,390 | 58,788,294 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | 44,747 | 881,596 | | 926,343 |
| 4.40 School District Governance | | | | | 137,364 | | 137,364 |
| 4.41 Business Administration | | | | 507,263 | 815,999 | 29,166 | 1,352,428 |
| Total Function 4 | - | - | - | 552,010 | 1,834,959 | 29,166 | 2,416,135 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 115,145 | | | 130,203 | 512,720 | 49,452 | 807,520 |
| 5.50 Maintenance Operations | | | | 3,984,982 | | 135,000 | 4,119,982 |
| 5.52 Maintenance of Grounds | | | | 519,158 | | | 519,158 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | 115,145 | - | - | 4,634,343 | 512,720 | 184,452 | 5,446,660 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 101,362 | 114,906 | | 216,268 |
| 7.70 Student Transportation | | | | 566,025 | | 85,000 | 651,025 |
| Total Function 7 | - | - | - | 667,387 | 114,906 | 85,000 | 867,293 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 37,664,533 | 5,098,340 | 6,809,057 | 9,508,021 | 4,186,423 | 4,252,008 | 67,518,382 |

School District No. 63 (Saanich)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2024 Amended Annual Budget | 2024 Annual Budget |
|---|-------------------|-------------------|-----------------------------|-----------------------|----------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 33,055,799 | 8,200,928 | 41,256,727 | 3,483,892 | 44,740,619 | 43,493,190 |
| 1.03 Career Programs | 534,259 | 122,173 | 656,432 | 406,749 | 1,063,181 | 1,497,790 |
| 1.07 Library Services | 1,242,967 | 305,857 | 1,548,824 | 56,455 | 1,605,279 | 1,591,922 |
| 1.08 Counselling | 1,062,416 | 254,474 | 1,316,890 | 1,000 | 1,317,890 | 1,298,511 |
| 1.10 Special Education | 13,681,439 | 3,308,093 | 16,989,532 | 606,515 | 17,596,047 | 16,433,294 |
| 1.30 English Language Learning | 647,302 | 155,352 | 802,654 | 4,500 | 807,154 | 795,264 |
| 1.31 Indigenous Education | 1,167,073 | 245,815 | 1,412,888 | 311,470 | 1,724,358 | 1,395,904 |
| 1.41 School Administration | 5,524,927 | 1,180,880 | 6,705,807 | 117,796 | 6,823,603 | 6,806,865 |
| 1.62 International and Out of Province Students | 1,872,112 | 439,307 | 2,311,419 | 3,495,332 | 5,806,751 | 5,493,200 |
| Total Function 1 | 58,788,294 | 14,212,879 | 73,001,173 | 8,483,709 | 81,484,882 | 78,805,940 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 926,343 | 179,187 | 1,105,530 | 120,197 | 1,225,727 | 1,217,283 |
| 4.40 School District Governance | 137,364 | 6,951 | 144,315 | 89,908 | 234,223 | 243,391 |
| 4.41 Business Administration | 1,352,428 | 421,948 | 1,774,376 | 610,855 | 2,385,231 | 2,136,111 |
| Total Function 4 | 2,416,135 | 608,086 | 3,024,221 | 820,960 | 3,845,181 | 3,596,785 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 807,520 | 159,047 | 966,567 | 435,048 | 1,401,615 | 1,360,691 |
| 5.50 Maintenance Operations | 4,119,982 | 1,218,984 | 5,338,966 | 1,043,689 | 6,382,655 | 6,605,003 |
| 5.52 Maintenance of Grounds | 519,158 | 138,163 | 657,321 | 173,500 | 830,821 | 856,323 |
| 5.56 Utilities | - | - | - | 1,622,435 | 1,622,435 | 1,629,080 |
| Total Function 5 | 5,446,660 | 1,516,194 | 6,962,854 | 3,274,672 | 10,237,526 | 10,451,097 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 216,268 | 48,298 | 264,566 | 4,250 | 268,816 | 334,327 |
| 7.70 Student Transportation | 651,025 | 217,009 | 868,034 | 647,850 | 1,515,884 | 1,460,397 |
| Total Function 7 | 867,293 | 265,307 | 1,132,600 | 652,100 | 1,784,700 | 1,794,724 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 67,518,382 | 16,602,466 | 84,120,848 | 13,231,441 | 97,352,289 | 94,648,546 |

School District No. 63 (Saanich)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

| | <u>2024 Amended Annual Budget</u> | <u>2024 Annual Budget</u> |
|---|---------------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 15,183,611 | 12,647,709 |
| Other Revenue | 3,075,000 | 3,075,000 |
| Investment Income | 78,750 | - |
| Total Revenue | <u>18,337,361</u> | <u>15,722,709</u> |
| Expenses | | |
| Instruction | 17,603,762 | 15,321,899 |
| District Administration | 91,822 | 94,938 |
| Operations and Maintenance | 405,872 | 305,872 |
| Transportation and Housing | 235,905 | - |
| Total Expense | <u>18,337,361</u> | <u>15,722,709</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|--|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|---|
| | \$ | \$ | \$ | \$ | \$ | | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | 63,054 | 271,116 | 1,459,091 | 2,060 | 17,969 | 21,885 | - | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 305,872 | 318,817 | | | 96,000 | 19,600 | 297,006 | 471,760 | 928,795 |
| Other | | | 75,000 | 3,000,000 | | | | | |
| Investment Income | | | 3,750 | 75,000 | | | | | |
| | 305,872 | 318,817 | 78,750 | 3,075,000 | 96,000 | 19,600 | 297,006 | 471,760 | 928,795 |
| Less: Allocated to Revenue | 305,872 | 381,871 | 78,750 | 3,075,000 | 98,060 | 37,569 | 318,891 | 471,760 | 928,795 |
| Deferred Revenue, end of year | - | - | 271,116 | 1,459,091 | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 305,872 | 381,871 | | | 98,060 | 37,569 | 318,891 | 471,760 | 928,795 |
| Other Revenue | | | 75,000 | 3,000,000 | | | | | |
| Investment Income | | | 3,750 | 75,000 | | | | | |
| | 305,872 | 381,871 | 78,750 | 3,075,000 | 98,060 | 37,569 | 318,891 | 471,760 | 928,795 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 118,986 | | |
| Principals and Vice Principals | | | | | | | | | 147,060 |
| Educational Assistants | | 301,222 | | | | | | | 198,240 |
| Support Staff | | | | | 59,728 | | | 374,086 | 79,296 |
| Other Professionals | | | | | | | | | 72,811 |
| Substitutes | | | | | | | 54,000 | | 241,790 |
| | - | 301,222 | - | - | 59,728 | - | 172,986 | 374,086 | 739,197 |
| Employee Benefits | | 78,649 | | | 15,595 | | 35,218 | 97,674 | 162,598 |
| Services and Supplies | 305,872 | 2,000 | 78,750 | 3,075,000 | 22,737 | 37,569 | 110,687 | | 27,000 |
| | 305,872 | 381,871 | 78,750 | 3,075,000 | 98,060 | 37,569 | 318,891 | 471,760 | 928,795 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

| | 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 | Feeding Futures Fund |
|--|---|---|---|--------------------------------|---|--------------------------------------|--|---------------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | - | 101,728 | - | 29,239 | 92,638 | - | 91,157 | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 9,288,171 | 1,788,966 | 134,177 | 52,000 | 6,000 | - | 19,000 | 175,000 | 862,717 |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 9,288,171 | 1,788,966 | 134,177 | 52,000 | 6,000 | - | 19,000 | 175,000 | 862,717 |
| Less: Allocated to Revenue | 9,288,171 | 1,788,966 | 235,905 | 52,000 | 35,239 | 92,638 | 19,000 | 266,157 | 862,717 |
| Deferred Revenue, end of year | - | - | - | - | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 9,288,171 | 1,788,966 | 235,905 | 52,000 | 35,239 | 92,638 | 19,000 | 266,157 | 862,717 |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 9,288,171 | 1,788,966 | 235,905 | 52,000 | 35,239 | 92,638 | 19,000 | 266,157 | 862,717 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 7,490,460 | | | | | | | 33,001 | |
| Principals and Vice Principals | | | | | | | | 62,822 | 27,618 |
| Educational Assistants | | | | | | | | | 158,592 |
| Support Staff | | | 152,409 | | | | | | |
| Other Professionals | | | | | | | | | |
| Substitutes | | 1,490,805 | | | | | | 10,000 | |
| | 7,490,460 | 1,490,805 | 152,409 | - | - | - | - | 105,823 | 186,210 |
| Employee Benefits | 1,797,711 | 298,161 | 39,794 | | | | | 18,076 | 46,656 |
| Services and Supplies | | | 43,702 | 52,000 | 35,239 | 92,638 | 19,000 | 142,258 | 629,851 |
| | 9,288,171 | 1,788,966 | 235,905 | 52,000 | 35,239 | 92,638 | 19,000 | 266,157 | 862,717 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

| | <u>TOTAL</u> |
|--|-------------------------|
| | \$ |
| Deferred Revenue, beginning of year | 2,149,937 |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education and Child Care | 14,763,881 |
| Other | 3,075,000 |
| Investment Income | 78,750 |
| | <u>17,917,631</u> |
| Less: Allocated to Revenue | <u>18,337,361</u> |
| Deferred Revenue, end of year | <u>1,730,207</u> |
| Revenues | |
| Provincial Grants - Ministry of Education and Child Care | 15,183,611 |
| Other Revenue | 3,075,000 |
| Investment Income | 78,750 |
| | <u>18,337,361</u> |
| Expenses | |
| Salaries | |
| Teachers | 7,642,447 |
| Principals and Vice Principals | 237,500 |
| Educational Assistants | 658,054 |
| Support Staff | 665,519 |
| Other Professionals | 72,811 |
| Substitutes | 1,796,595 |
| | <u>11,072,926</u> |
| Employee Benefits | 2,590,132 |
| Services and Supplies | 4,674,303 |
| | <u>18,337,361</u> |
| Net Revenue (Expense) | <u><u>-</u></u> |

School District No. 63 (Saanich)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2024

| | 2024 Amended Annual Budget | | | 2024 Annual Budget |
|---|--|------------------|--------------------|-----------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Investment Income | | 23,000 | 23,000 | 8,000 |
| Amortization of Deferred Capital Revenue | 5,350,000 | | 5,350,000 | 5,350,000 |
| Total Revenue | 5,350,000 | 23,000 | 5,373,000 | 5,358,000 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 6,950,000 | | 6,950,000 | 6,950,000 |
| Transportation and Housing | 157,847 | | 157,847 | 157,847 |
| Total Expense | 7,107,847 | - | 7,107,847 | 7,107,847 |
| Net Revenue (Expense) | (1,757,847) | 23,000 | (1,734,847) | (1,749,847) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 850,000 | | 850,000 | 850,000 |
| Local Capital | | 123,820 | 123,820 | 130,000 |
| Total Net Transfers | 850,000 | 123,820 | 973,820 | 980,000 |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | |
| Budgeted Surplus (Deficit), for the year | (907,847) | 146,820 | (761,027) | (769,847) |



BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 25, 2024

3:00 pm, Board Room

Committee Members:

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

Don Peterson, STA
Elaine Ting, STA
Candace Whitney, CUPE
Laura Mackie, CUPE
Mel Paas, SAA
Tassie Harris, SAA, regrets
Spencer Gray, SISP
Megan Misovic, COPACS, regrets

Other Attendees: Vice Chair Silzer, Trustee Vandall & Trustee VanWell

Meeting Notes

- Committee Chair Elder acknowledged the meeting was being held on the territory of the WSÁNEĆ people and welcomed committee members and guests.
- The committee reviewed the Timelines/Process and Guiding Principals, which were approved by the Board at the November 29, 2023 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 "6. To advise the Board of Education on strategies relating to advocacy." as a purpose of the committee.
 - Committee Recommendation: That the Board approve the Budget Advisory Committee terms of reference, as amended.
- Secretary Treasurer Reid presented the January Facts Package. The committee discussed the contents of the package including the comparative budget analysis, teacher staffing analysis, and the leave cost analysis.
- Secretary Treasurer Reid presented the 2024/25 Budget Process Consultation Plan and the committee discussed the budget context for 2024/25 and the consultation approach. The committee agreed that the plan be presented to the Board for approval, with an amendment to add "Strategies to increase involvement in the consultation process, including attendance at the community budget meeting, will be discussed at the February 21st BAC meeting." below the bulleted list of key components of the consultation process on page 7 of the plan.
 - Committee Recommendation: That the Board approve the 2024/25 Budget Process Consultation Plan, as amended.
- The committee discussed advocacy strategies for Board consideration:
 - Arrange for a larger delegation from the Saanich School District, including partner group representatives, to meet with the Ministry of Education and Childcare to discuss budgetary concerns relating to unfunded inflationary pressures.
 - Communicate to the Ministry specific examples of the impacts of inflation, particularly the negative impacts on student learning.

- Connect with other school districts facing a similar scenario (low enrolment growth) to explore the possibility of a collective communication to the Minister of Education and Childcare.
- Committee Chair Elder adjourned the meeting at 5:03pm.

Next meeting: **Wednesday, February 21, 2024, 3:00-5:00pm**

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.
6. To advise the Board of Education on strategies relating to advocacy.

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.



2024/25 Budget Process Consultation Plan

Prepared by: Jason Reid

Date: January 22, 2024

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 \$110 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 2023, the Board approved the Timelines/Process and Guiding Principles for 2024/25 Budget Planning. These documents have been posted to the [budget consultation site](#). 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 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 2023/24 preliminary operating budget, budgeted operating revenues are \$93.9 million and include:

- \$62.7 million – per pupil fall enrolment funding (Sept 30th),
- \$15.3 million - funding for unique need designations (Sept 30th), and
- \$2.3 million – February, May and July 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, new enrolment projections are preparing reflecting historical observation, BC Stats population projections, and local knowledge including known local factors impacting enrolment such as residential development, changes to programs, or a change in school capacity.

Figure 1: Fall Enrolment History (FTE)

| | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Elementary Schools | 2,552 | 2,677 | 2,748 | 2,813 | 2,783 | 2,907 | 2,962 | 2,937 |
| Middle Schools | 1,604 | 1,588 | 1,566 | 1,580 | 1,479 | 1,535 | 1,532 | 1,589 |
| Secondary Schools | 2,260 | 2,235 | 2,284 | 2,237 | 2,150 | 2,155 | 2,150 | 2,171 |
| CE/ALT programs | 184 | 194 | 202 | 205 | 194 | 194 | 209 | 205 |
| Total In-person learning | 6,601 | 6,694 | 6,800 | 6,835 | 6,605 | 6,790 | 6,853 | 6,902 |
| Online Learning (SIDES) | 309 | 310 | 282 | 287 | 800 | 573 | 358 | 453 |
| Total School Age Enrolment | 6,909 | 7,004 | 7,083 | 7,122 | 7,406 | 7,363 | 7,211 | 7,355 |
| Adult Enrolment | 52 | 57 | 61 | 73 | 133 | 96 | 80 | 88 |
| Total Fall Enrolment | 6,961 | 7,061 | 7,143 | 7,195 | 7,539 | 7,459 | 7,291 | 7,443 |
| Increase/(decrease) over prior year | | 100 | 82 | 52 | 344 | - 80 | - 168 | 152 |

Following a period of enrolment volatility during and following the pandemic (particularly at SIDES), enrolment is settling into a more predictable pattern. Over the next decade, overall enrolment in neighbourhood schools is forecasted to remain stable or grow modestly.

In 2023/24, online learning enrolment growth is attributed to the Saanich online learning program (SIDES) being granted Provincial Online Learning School (POLS) status. Beginning in 2023/24, online learning programs not granted POLS status are no longer able to cross enrol students from outside their district boundaries.

The district is still reviewing the updated enrolment forecast for 2024/25 to 2033/34, 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.

| | |
|---|--|
| <p>Operating Fund</p> <p>2023/24 Budgeted Revenues: \$93.9 million</p> | <p>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 \$83.0 million (88%) of budgeted operating revenues in the preliminary 2023/24 budget. The budget consultation process focuses primarily on the operating fund.</p> <p>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 <u>accumulated</u> 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.</p> |
| <p>Special Purpose Fund</p> <p>2022/23 Actual Revenues: \$17.1 million</p> | <p>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 (2022/23 Actual Revenues: \$11.1 million), which beginning in fiscal 2017/18 funds the cost of the restored class size and composition language.</p> <p>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.</p> |
| <p>Capital Fund</p> <p>2022/23 Actual Capital Funding: \$4.1 million</p> | <p>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.</p> |

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 2023/24 Amended Budget is \$2.3 million, or approximately 2.1% of operating and special purpose revenues (2022/23 Contingency reserve was approximately 3%).

Having an appropriate contingency reserve in place allows the Board to adopt a budget with assumptions that are less conservative and more reflective of the most likely scenario. When a contingency reserve becomes depleted, future budget pressure will increase significantly as more conservative assumptions become necessary.

2024/25 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.

Long Range Financial Plan

In October 2023, the Board approved the district's first [Long Range Financial Plan](#), prepared consistent with the Ministry of Education and Childcare's new [Financial Planning and Reporting Policy](#).

The purpose of the plan is to demonstrate how financial resources are used longer term to support strategic priorities and operational needs to enhance student educational outcomes. A significant risk identified in the plan is that inflationary cost pressures are forecasted to exceed funding growth over the next 3 years. As a result, if 2024/25 ministry funding rates are not adjusted to fully reflect inflationary cost pressures, budgetary reductions are likely necessary. The impact of inflationary cost pressures is discussed further in the section below.

Through the budget process, the preparation and review of monthly fiscal forecasts will inform BAC's understanding of projected budgetary balance.

Inflationary Cost Pressures

Significant unfunded inflationary cost pressures are negatively impacting the district's ability to replace aging/obsolete 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 support educational programs with current technology and learning spaces.

Cost inflation for information technology (infrastructure and devices) has been so significant that it is no longer possible to implement the technology plan (i.e. RefreshEd plan), with there now being a significant gap between funding and the actual cost of plan deliverables. 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.

Budget Consultation Process

Effective implementation of the Board's strategic plan necessitates alignment of budget decisions with strategic plan priorities. [Board policy 2 \(Role of the Board\)](#) 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 [Framework for Student Learning \(FESL\)](#) 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 managed. 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 [approved timelines/process](#) 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 8, 2024.

The key components to the 2024-25 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.

Strategies to increase involvement in the consultation process, including attendance at the community budget meeting, will be discussed at the February 21st BAC meeting. The overall approach to budget consultation will be discussed in more detail at the April 11th BAC meeting reflecting the known budget context at that time.

Information Guiding the Budget Consultation Process

At the May 3, 2023 special budget Board meeting the following motion was carried:

“That the district conduct a review of programs, early in 2023/24, considering where budget reductions are feasible to inform cost reduction measures to be implemented in future budgets as required, and that the Board advocate at all levels for funding of inflationary and other unfunded cost pressures.”

The January 25th BAC meeting materials include the following for review and discussion:

- Comparative Program Budget Analysis (program cost per student FTE)
- Teacher Staffing Analysis

- Leave Cost Analysis

District staff are also continuing analysis of department of school budget allocations to identify potential budget savings.

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 2024
- Estimated 2024/25 budget pressure reflecting estimated changes to revenues and expenses
- Results of analysis of department and school budget allocations
- Review the budget implications of specific initiatives to improve student achievement in the identified strategic priority areas.
- Review 2024 Risk Report and any related budget implications
- Proposed adjustments to balance budget and/or address priorities identified and relevant analysis.

Appendix 1 – Annual Budget Planning Cycle

The school district’s fiscal year ends on June 30th (i.e. fiscal year 2024/25 begins July 1, 2024 and ends June 30, 2025). The budget planning cycle is comprised of a series of activities related to planning, implementation, monitoring and reporting.

| | |
|--|---|
| <p>Jan to June, 2024 (in 2023/24 fiscal year)</p> | <ul style="list-style-type: none"> • January to May – Budget planning process leading to adoption of 2024/25 Preliminary Budget (as described in this plan). • February - Adoption of the 2023/24 Amended Budget reflecting adjustments to the 2023/24 preliminary budget following confirmation of 2022/23 actual results, 2023 fall enrolment/staffing, and other changes. • January to May – Monthly forecasting of actual results in relation to the 2023/24 amended budget. Projected 2023/24 surplus/(deficit) informs the 2024/25 budget planning process by both measuring the current budget structural balance and estimating the projected accumulated operating surplus available for the 2024/25 budget year. |
| <p>July to Sept, 2024 (in 2024/25 fiscal year)</p> | <ul style="list-style-type: none"> • July to September – Completion and audit of 2023/24 financial statements confirming actual results including accumulated operating surplus available for the 2024/25 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. |
| <p>Oct to Dec, 2024 (in 2024/25 fiscal year)</p> | <ul style="list-style-type: none"> • October to December - Confirmation of final Sept 30th enrolment and related staffing changes and Board approval for allocation of net enrolment growth funding (these changes are reflected in the 2024/25 Amended Budget adopted by the Board February 2025). • December - Board approval of 2025/26 Budget Timelines/Process and Guiding Principles. |

To: Finance, Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: ŚÉŚÍŚÉJ Childcare Centre Historical Display

Date: January 30, 2024

Purpose and Background

The purpose of this briefing is to present the plan for the historical displays at the ŚÉŚÍŚÉJ Childcare Centre for approval by the Board.

At the April 19, 2023 Regular Meeting, when the Board approved the name of the ŚÉŚÍŚÉJ Childcare Centre the Board also directed “*that a display be created for the site to honour the history of the land pre and post contact.*”

Historical Display Plan

Pre-Contact History

The concept for the pre-contact history was developed by District Vice Principal Maire Walker in consultation with the Indigenous Education Department and reflects the planned focus of the early learning program. Through a nature-based early learning program rooted in WŚÁNEĆ ways of knowing and being, children at the ŚÉŚÍŚÉJ Childcare Centre will establish a sense of community, place and belonging leading to smooth transitions into future education. First Peoples Principles of Learning will be woven through the fabric of the programming to ignite an understanding of Indigenous perspectives.

The planned approach for the pre-contact historical display is to create an outdoor story walk display that will be interactive for early learners in the childcare program and that will be accessible to the community. The story walk will display WŚÁNEĆ culture including pre contact history and Indigenous ways of knowing including native plant species. Saltwater People will be a resource to reflect pre contact history in the interactive display. This display will include elements similar to the “Beyond the Fence” display at Lochside Elementary.

The display will be installed on the property outside of the fenced children’s play area, with components visible to children within the play area. The detailed design work for the display has not yet been completed as the site was not accessible for this project while under construction. If this concept is approved by the Board, district staff including Indigenous Education Department staff will design the story walk display in consultation with the local community, and then engage a contractor to complete the installation. Project budget of \$15,000 has been allocated for the creation of this display.

Post-Contact History

The post contact history begins with the donation of the land and its use as the site of the South Saanich School from 1873 to 1913 and ends with the opening of the ŠEŠIŠEJ Childcare Centre. The plan is to mount a framed display in the entrance to the childcare centre, which includes a historical narrative and two historical photographs (circa 1879 and 1908) of South Saanich School (see attachment). The framed display will be similar in size to other framed displays mounted in the Board room.

The narrative summarizes historical information documented through the consultation process, with much of the school and site history provided by Mr. Brad Morrison in 2017, who at that time was the Archives Manager at the Sidney Museum. The photographs were provided by and will be used with the permission of the Saanich Pioneer Society. Before incorporating into the display, we will explore options for improving the quality of the images.

In developing the plan for the post-contact history, I consulted with descendants of the donor who had also participated in the earlier community consultation process. Feedback from family members was considered and reflected in the historical narrative. A request by some family members to include pictures of Mr. and Mrs. Turgoose in the display was considered; however, these photos were not incorporated into the proposed display (see attachment), because of the risk of perceived imbalance in conveying each of the pre-contact and post-contact history. Including photos of one or a few historical Indigenous persons in the pre-contact display is not practical and is not consistent with the planned approach for the display.

Staff Recommendation

That the Board approve the proposed plan for the pre and post contact historical displays at the ŠEŠIŠEJ Childcare Centre.

With respect,



Jason Reid
Secretary Treasurer

Attachment: Post Contact History (Narrative and Photos)

Brief History of South Saanich School and ŚĒŚIŚĒJ Childcare Centre

In 1872, the newly formed South Saanich School District identified the need for a new school, as the existing school off of Mt. Newton Cross Road was in poor condition and too distant to serve school age children located in the southern portion of the district.

On April 7, 1873, Mr. William Turgoose donated two acres of land from the corner of his farm to the trustees of the South Saanich School District, with the condition the land be held and used for public school purpose.

“... unto the Trustees of the South Saanich School District (hereinafter referred to as the said Trustees) and their Successors forever Upon Trust To hold and use the same for Public School purposes in the said District”

South Saanich School, a school house measuring 25 feet by 50 feet, was constructed and opened on the donated site in 1873 with 53 pupils attending between the ages of 5 and 16. Mr. and Mrs. Turgoose’s children and grandchildren attended the school, and today their descendants, including the Michell family, continue to live and work on the Saanich peninsula.

A teacher’s residence was constructed on the site during the 1875-76 school year, and an addition was built on the school in 1882. South Saanich School operated for about 40 years until 1913 when it was replaced by Saanichton School and Keatings School.

Following its closure in 1913, the school house was used as a manual training school for a number of years. In 1915 the teacher’s residence was destroyed by fire, and the school house was torn down in 1933. Following removal of the school house, the site remained vacant and unused for the next 90 years due to the condition on the property’s donation restricting alternate use of the site. In 1917, the property’s title was transferred from the now defunct South Saanich School District into municipal government and in 1964 the property was transferred to School District No. 63 (Saanich).

In 2016, School District No. 63 (Saanich) commenced a public consultation process focusing on the following question: *“What should the School Board do with the White Road property so that the educational needs of our students and community are best served and the wishes of the donor are respected?”* As the property is not suitable as a modern school site due to its smaller size and location, identifying a suitable alternative “public school purpose” was a key objective of the consultation.

Following an extensive community consultation, in October 2018 the Board of Education approved completing a review considering the benefits and feasibility of creating a Nature Based Early Learning Centre on the property. In October 2020, the Board of Education approved an early learning and childcare program plan and facility plan for a funding application to the Childcare BC New Spaces fund. Project funding was confirmed in the spring of 2022 and construction began in the spring of 2023 following successful rezoning of the property.

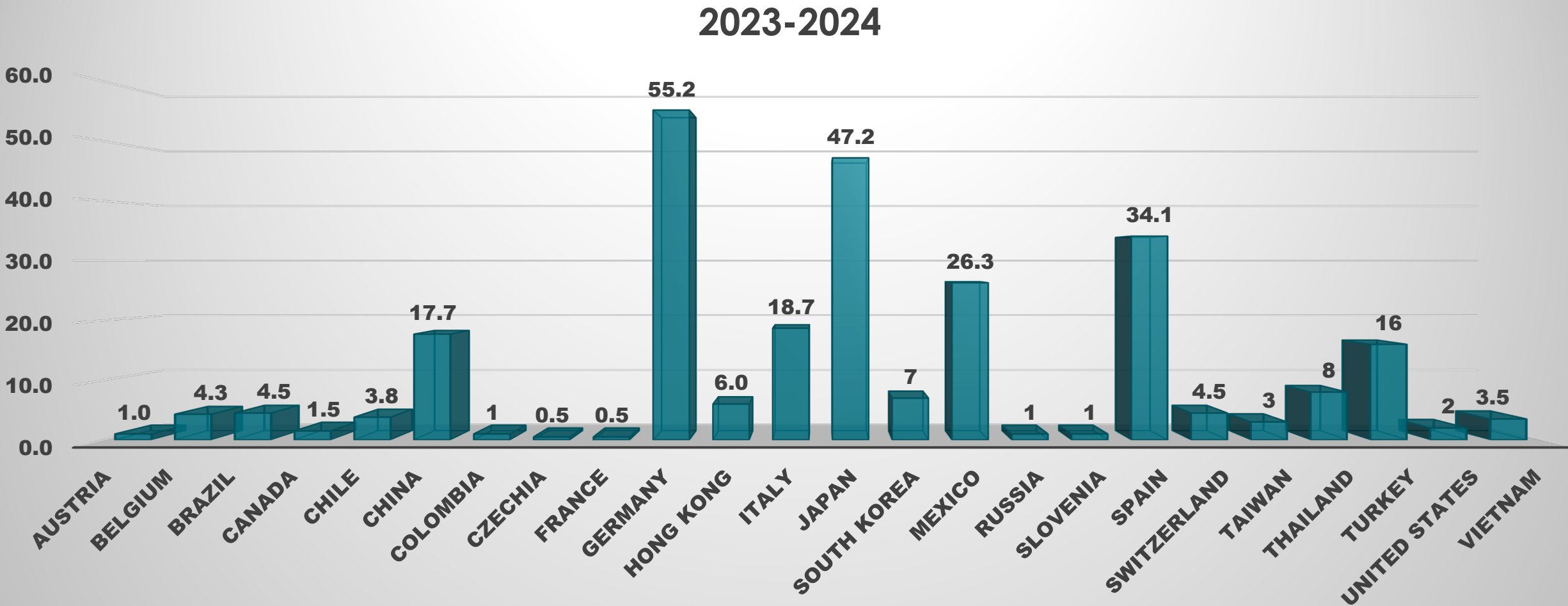
In April 2023, the Board of Education approved naming the new facility ŚEŚÍŚEJ, a SENĆOTEN word recommended by local Elders meaning “Little Forest”. The ŚEŚÍŚEJ Childcare Centre opened on [date] serving up to 84 children and families.





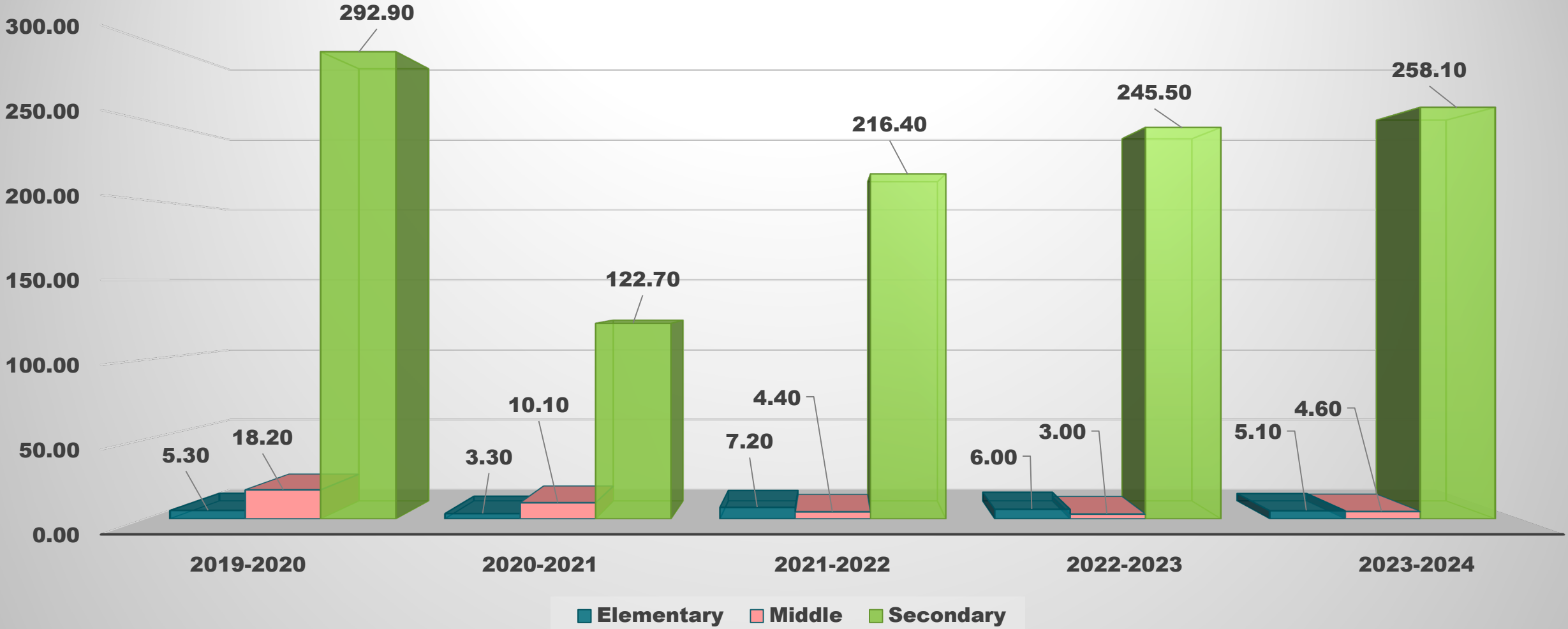
Saanich International Program

2023-2024 FTE by Country (K-12)



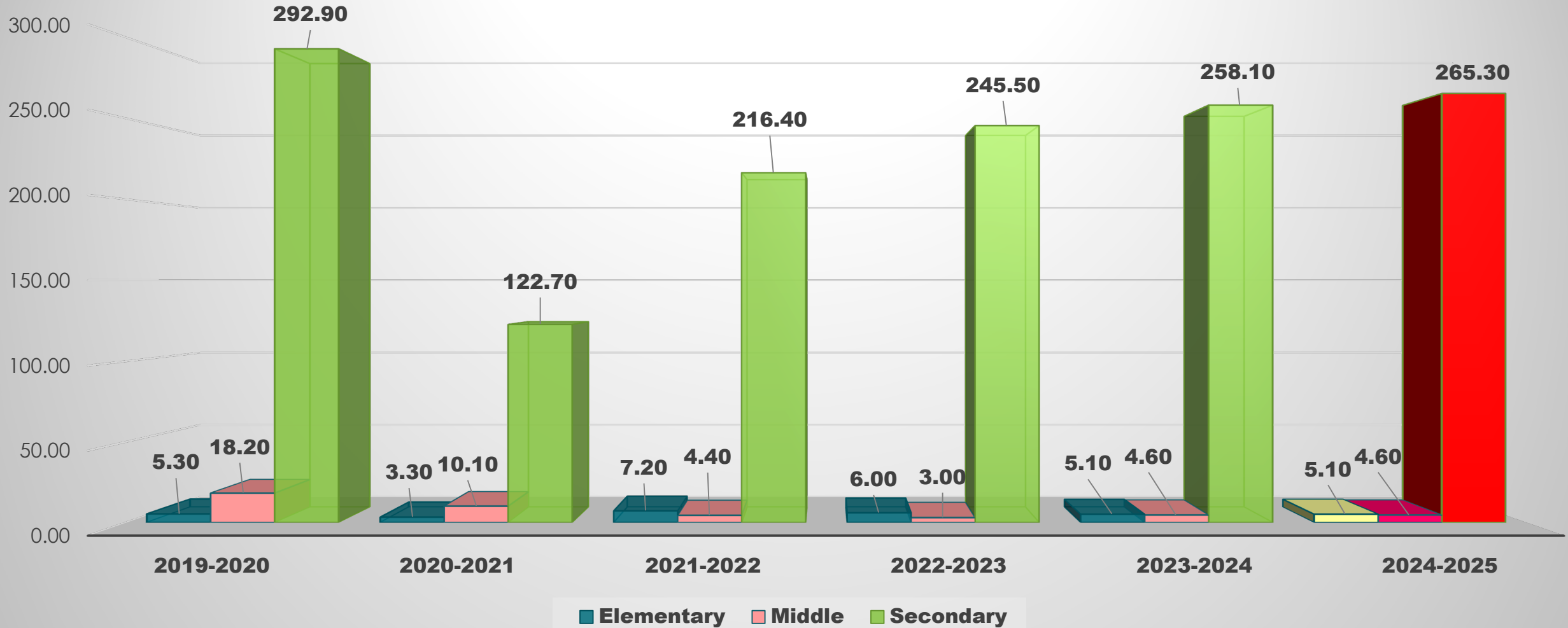
Saanich International Program

FTE by Level – Fee Paying



Saanich International Program

FTE by Level – Fee Paying (including 24-25 Projection)



| | Prior Year Actual 2022 | Prior Year Actual 2023 | Amended Budget | Current Budget | Revenue/ Expenditures to December 31, 2023 | Projected Revenue and Expenditure | Variance From Budget | Notes |
|--|---------------------------|---------------------------|----------------|----------------------|--|---|-------------------------|---------------|
| Revenue | | | | | | | | |
| 621 Consolidated Revenue Grants | (76,549,164) | (76,627,629) | | (85,601,284) | (34,257,585) | (85,601,284) | - | |
| 627 Indig. Northern Affairs Canada (INAC) Recovery | 3,079,193 | 3,190,534 | | 3,190,534 | 1,307,541 | 3,190,534 | - | |
| 629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding, Labour Settlement Funding</i> | (1,135,484) | (4,077,807) | | (2,373,235) | (252,884) | (2,373,235) | - | |
| 629 Classroom Enhancement Fund (CEF) | (8,912,124) | (11,142,827) | | (12,005,931) | (4,080,375) | (12,005,931) | - | |
| 630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i> | (39,492) | - | | (30,000) | (9,000) | (30,000) | - | |
| 641 Other Ministry Grants <i>ERASE Grant</i> | (183,610) | (181,545) | | (112,833) | (97,625) | (112,833) | - | |
| 645 Instructional Cafeteria Revenue | (184,506) | (247,679) | | (68,000) | (113,660) | (113,660) | 45,660 | |
| 646 Local Education Agreements/Direct Funding Indig. | (2,723,698) | (3,192,947) | | (3,190,534) | (1,307,541) | (3,190,534) | - | |
| 647 International and Out of Province Students | (5,738,618) | (6,559,217) | | (6,847,678) | (6,310,164) | (6,847,678) | - | Note 1 |
| 649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i> | (497,986) | (529,491) | | (225,094) | (217,139) | (225,094) | - | |
| 651 Community Use Of Facilities | (30,242) | (43,595) | | - | (48,904) | (48,904) | 48,904 | |
| 659 Other Rentals & Leases | (380,542) | (415,440) | | (442,402) | (276,691) | (442,402) | - | |
| 660 Exchange (Gain) Loss | (1,207) | - | | - | (6,056) | (6,056) | 6,056 | |
| 661 Interest On Short Term Deposits | (204,761) | (782,868) | | (650,000) | (505,923) | (995,923) | 345,923 | |
| 662 Appropriated Surplus <i>(prior years carry forward amounts)</i> | - | - | | (1,358,605) | - | (1,358,605) | - | Note 2 |
| 672 Student Fees/Certifications | (108,010) | (63,077) | | (50,000) | (46,950) | (50,000) | - | |
| Total Revenue | (93,610,251) | (100,673,588) | - | (109,765,062) | (46,222,956) | (110,211,605) | 446,543 | |
| Expenses | | | | | | | | |
| 105 Salaries - P/VP | 4,781,071 | 4,929,172 | | 5,245,399 | 2,643,036 | 5,306,629 | (61,230) | |
| 111 Salaries - Teachers <i>(incl. POSR)</i> | 40,715,557 | 41,098,476 | | 44,670,572 | 18,005,345 | 44,829,687 | (159,115) | |
| 307 - Teacher remedy | 1,639,055 | 1,473,693 | | 2,389,665 | 564,462 | 2,389,665 | - | |
| Teacher remedy unspent | | | | | - | - | - | |
| 122 Salaries - Support Staff <i>(incl. In Service and First Aid)</i> | 8,541,427 | 8,574,110 | | 9,467,041 | 4,534,994 | 9,262,392 | 204,649 | Note 3 |
| 123 Salaries - Other Professionals | 3,223,078 | 3,415,751 | | 3,661,769 | 1,796,155 | 3,731,408 | (69,639) | |
| 131 Salaries - Educational Assistants | 5,409,004 | 6,001,108 | | 7,006,769 | 2,545,396 | 6,618,237 | 388,532 | Note 4 |
| 143 Support Staff Replacement Costs | 636,057 | 556,417 | | 496,700 | 405,572 | 774,742 | (278,042) | Note 5 |
| 146 Teacher Replacement Costs | 3,473,416 | 3,996,096 | | 3,960,646 | 1,772,257 | 4,384,646 | (424,000) | Note 6 |
| | 68,418,665 | 70,044,823 | - | 76,898,560 | 32,267,217 | 77,297,405 | (398,845) | |
| 200 Benefits | 16,612,271 | 17,876,595 | | 18,321,774 | 7,016,350 | 18,363,517 | (41,742) | |
| | 16,612,271 | 17,876,595 | - | 18,321,774 | 7,016,350 | 18,363,517 | (41,742) | |
| Services & Supplies | | | | | | | | |
| Services | 4,823,714 | 5,134,765 | | 5,164,616 | 2,340,185 | 5,164,616 | - | |
| Pro-D & Travel | 457,956 | 572,033 | | 845,197 | 335,717 | 845,197 | - | |
| Rentals & Leases | 137,659 | 157,541 | | 182,000 | 78,225 | 182,000 | - | |
| Dues & Fees | 385,591 | 304,967 | | 363,228 | 263,944 | 363,228 | - | |
| Insurance | 187,184 | 208,047 | | 237,000 | 250,879 | 250,879 | (13,879) | |

Projection for Discussion Purposes - Actual Results May Differ From Projected

Prepared by Megan Cimaglia

| | Prior Year Actual 2022 | Prior Year Actual 2023 | Amended Budget | Current Budget | Revenue/ Expenditures to December 31, 2023 | Projected Revenue and Expenditure | Variance From Budget | Notes |
|---|---------------------------|---------------------------|----------------|----------------|--|---|-------------------------|--------|
| Supplies | 2,879,215 | 3,344,988 | | 5,981,431 | 1,591,552 | 5,027,091 | 954,340 | |
| Utilities | 1,484,676 | 1,606,658 | | 1,647,435 | 516,825 | 1,647,435 | - | |
| | 10,355,995 | 11,328,999 | - | 14,420,907 | 5,377,327 | 13,480,446 | 940,461 | Note 7 |
| Total Expenses | 95,386,931 | 99,250,417 | - | 109,641,242 | 44,660,894 | 109,141,368 | 499,874 | |
| Transfer from operating for purchase of capital assets | 1,035,089 | 1,641,865 | | | - | - | - | |
| Transfer to local capital for asset replacement reserve | 109,982 | 116,820 | | 123,820 | - | 123,820 | - | |
| (Surplus)/Deficit | 2,921,751 | 335,514 | - | 0 | (1,562,062) | (946,417) | 946,417 | |
| | | | | | Opening Contingency Reserve | (2,300,838) | | |
| | | | | | Estimated School and District Carry Forwards | 1,000,000 | | |
| | | | | | Estimated Closing Contingency Reserve | (2,247,254) | | |

Amended Budget is the February *Amended Annual Budget* , which is being prepared for Board approval expected on February 14, 2024.

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 currently budgeted at 262 FTE.

Note 2 - Appropriated surplus consists of:
\$522,701 District Activities Carry Forward
\$252,928 School Activities Carry Forward
\$582,976 Budget Appropriation

\$1,358,605

Note 3 - Support Staff salaries positive variance is due to hiring lag for vacant positions and unpaid time off taken by staff. This variance is slightly offset by higher replacement costs.

Note 4 - 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 \$1.43 less per hour.
- This variance is slightly offset by higher replacement costs when possible.

Note 5 - Support Staff Replacement costs negative variance is due to higher than budgeted use of sick leave.

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

An additional segment of replacement costs is supplemental employment benefit top up which 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 7 - 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

\$ 13,879 insurance spending over budget

\$ 45,660 costs to generate cafeteria revenue

(\$940,461)