



BUDGET ADVISORY COMMITTEE MEETING

Thursday, February 24, 2022

3:00 pm, MS Teams

Committee Members:

Teri VanWell, Chair
Elsie McMurphy, Trustee
Tim Dunford, Board Chair
Dave Eberwein, Superintendent of Schools
Paul McKenzie, Assistant Superintendent
Monica Braniff, Director of Instruction
Carly Hunter, Director of Instruction
Jason Reid, Secretary Treasurer
Michael MacEwan, STA
Megan Cimaglia, Director of Finance

Elaine Ting, STA
Nola Welsh, CUPE
Warren White, CUPE
Pete Westhaver, SAA
Sean Hayes, SAA
Spencer Gray, SIS
Monique Hiltz, COPACS

AGENDA

1. Welcome
2. Review January 27th BAC meeting notes
3. Review February Facts Package
4. BC Budget 2022 – oral report – <https://www.bcbudget.gov.bc.ca/2022/default.htm>
5. Next meeting: **Thursday, April 7, 2022, 3:00-5:00pm**



BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 27, 2022

3:00 pm, MS Teams

Committee Members:

Teri VanWell, Chair

Elsie McMurphy, Trustee

Victoria Martin, Trustee

Dave Eberwein, Superintendent of Schools

Paul McKenzie, Assistant Superintendent

Monica Braniff, Director of Instruction

Carly Hunter, Director of Instruction

Jason Reid, Secretary Treasurer

Megan Cimaglia, Director of Finance

Michael MacEwan, STA

Elaine Ting, STA

Nola Welsh, CUPE

Warren White, CUPE

Pete Westhaver, SAA

Sean Hayes, SAA, regrets

Spencer Gray, SISP

Monique Hiltz, COPACS, regrets

Other Attendees: Trustee Holman, Chair Dunford

Meeting Notes

- Committee Chair VanWell welcomed committee members and guests and acknowledged the territory of the WSANEC people since time immemorial
- The committee reviewed the Timeline and Guiding Principals, which were approved by the Board at the December 1, 2021 Board meeting.
- The committee reviewed the Committee Terms of Reference and it was agreed they be presented to the Board for approval.
 - Committee Recommendation: That the Board approve the Budget Advisory Committee terms of reference.
- Secretary Treasurer Reid presented the 2022/23 Budget Process Consultation Plan and the committee discussed the budget context for 2022/23 and the consultation approach. The committee agreed that the plan be presented to the Board for approval.
 - Committee Recommendation: That the Board approve the 2022/23 Budget Process Consultation Plan.
- The Committee discussed the merits of recommending that the Board send a letter to the Ministry of Education regarding funding rates not fully reflecting inflationary pressures, and there were no committee members opposed to the idea.
 - Committee Recommendation: That the Board consider sending a letter to the Ministry of Education regarding funding rates not full reflecting inflationary pressures.
- Chair Vanwell noted that the next BAC Meeting was Thursday, February 24, 2022, 3:00-5:00pm
- Chair Vanwell adjourned the meeting.



School District No. 63 (Saanich)

2022/23 Annual Budget Facts Package

February 2022

Prepared by:

Jason Reid, Secretary Treasurer

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Section 1

Briefing Note – February Facts Package

To: Budget Advisory Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: February Facts Package

Date: February 22, 2022

The purpose of this briefing note is to provide commentary on the information included in sections 2 to 6 of the February Facts package.

Enrolment Projection (section 2)

Updated enrolment projections are included in section 2. 2022/23 enrolment in neighbourhood schools is forecasted to increase by 20 FTE, and overall enrolment is forecasted to decline by 96 FTE overall due to a forecasted decline in Distributed Learning (DL) FTE from 573 to 450.

DL enrolment has and continues to be significantly impacted by the pandemic, and there continues to be significant uncertainty regarding future DL enrolment. The forecasting assumption is that enrolment will move closer to pre-pandemic normal but remain above historical enrolment levels. Forecasted enrolment reflects an assumption that SIDES is selected as a Provincial Online Learning School and is able to continue enrolling students from outside the school district. While we are confident in our application for Provincial Online Learning School Status, the implications of not being selected would be significantly negative, as approximately 80% of SIDES enrolment is currently from outside the school district. Any potential positive impact of selection has not yet been reflected in forecasting, in part, because it is not known how many schools will ultimately be selected. A decision from the Ministry is expected soon.

As new 2021 census data is now available, the district engaged a consultant to perform a more in-depth review of forecasted enrolment in neighbourhood schools. These forecasts inform both budget planning and capital planning. New census data indicates enrolment is expected to grow modestly over the next decade (about 3.3% over 10 years). More information on how enrolment is forecasted for neighbourhood schools can be found in the consultant's report included in section 2. Note that enrolment presented in this report is student headcount and enrolment presented for budget planning is FTE (headcount differs from FTE only at secondary).

Fiscal Forecast (section 3)

The February 2022 forecast projects that unrestricted surplus (i.e. the contingency reserve) will decline by \$0.1 million (from \$2,584,616 to \$2,481,765). Actual results will vary from forecast, and because the forecast is necessarily conservative actual results will likely be more favorable than forecast. However, by comparison a year ago the February 2021 forecast had projected that unrestricted surplus would grow by \$1.1 million.

The 2021/22 Amended Budget and February fiscal forecast reflects appropriation of accumulated surplus of \$4,332,092 to fund expenditures. This amount includes \$2,418,503 appropriated to fund continuing expenditures, and the remaining \$1,913,589 is appropriated for one-time expenditures including school and district budget carry-forward balances. If actual expenditures equaled budgeted expenditures (and carry-forwards remained unchanged), accumulated surplus would decline by the amount appropriated to fund continuing expenditures (\$2,418,503). If this occurred the Board would be in the position of having to either reduce expenditures and/or access the contingency reserve.

Actual results relative to forecast will be monitored closely and an updated assessment will be reported to BAC at the April meeting.

Historical Summary of Budget Changes (Section 4)

This schedule presents budget changes in the preliminary and amended budgets over the past 6 years (excluding one-time revenues/expenditures). In 2021/22, appropriation of accumulated surplus for continuing expenditures is \$2,418,503, which remains above pre-pandemic levels due to the continuing negative financial impact of the pandemic including on International Program enrolment and increased staff replacement costs.

Historical Changes in Key Balances (Section 5)

The schedules in this section show the trends in accumulated operating surplus over the past 13 years, and expenditure of special purpose revenues over the past 6 years.

Trends – Preliminary Operating Budget (Section 6)

These schedules and charts present trends in preliminary operating budgets over the past 8 years. The pandemic (2021/21 and 2021/22) resulted in reduced budgeted revenues for international tuition and homestay revenues; and reduced service and supply expenses during this time are due primarily to reduction in budgeted homestay program expense.

Next Steps

The Budget Advisory Committee meets next on April 7, 2022, and will review the following information:

- Estimated 2022/23 budget balance (reflecting funding rates to be announced March 15th)
- Comparison of Amended Budget allocations with similar school districts
- Budget implications of specific initiatives to improve student achievement in identified strategic priority areas
- Review assessments of operational risk
- Engagement Plan for Community Budget Meeting and Survey

With respect,

A handwritten signature in blue ink, appearing to read "Jason Reid". The signature is stylized and cursive.

Jason Reid
Secretary Treasurer

Section 2

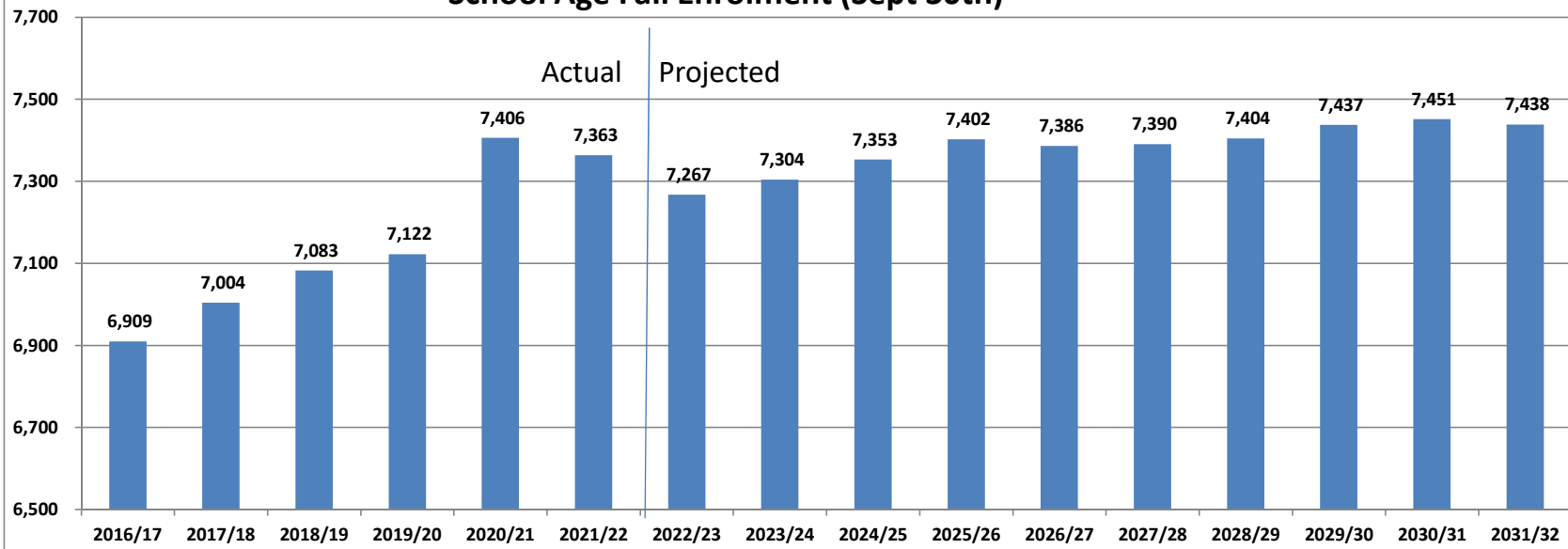
Enrolment Projection

School District No. 63 (Saanich) Capacities and Projected FTE Enrolments

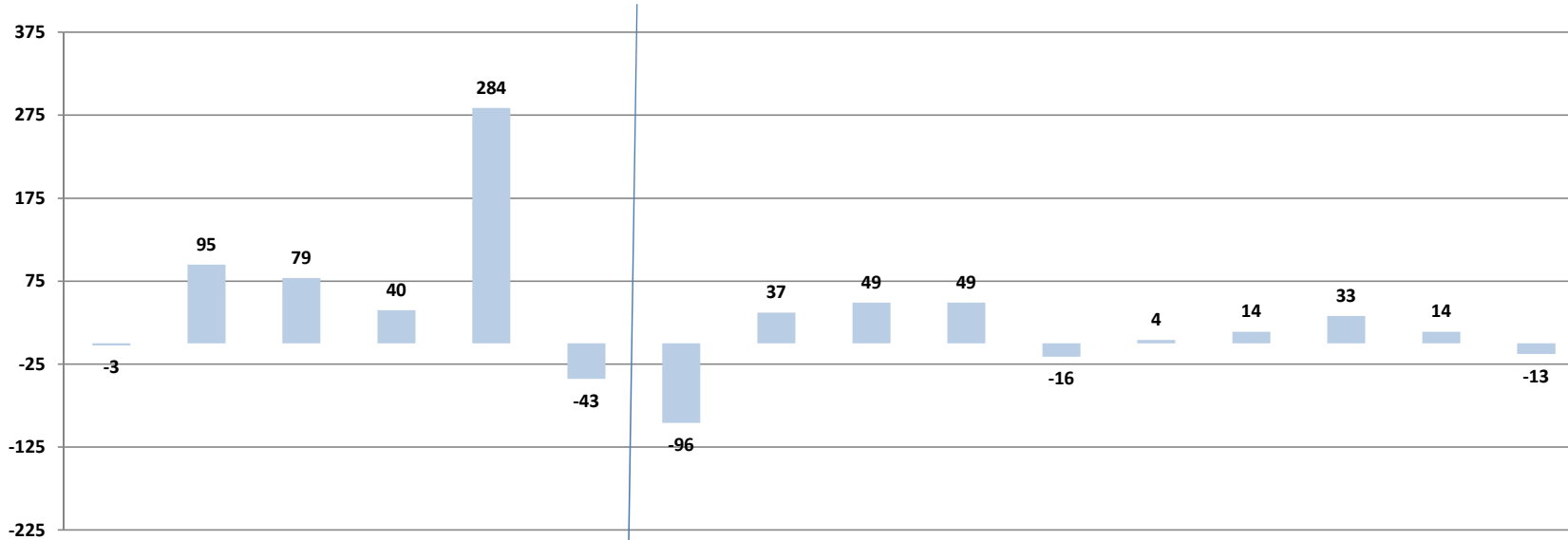
Prepared February 18, 2022

Operating Capacity	← actual					Current	forecast →										
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Forecasted Enrolment										
SEPTEMBER	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32							
Regular Enrolment																	
Brentwood Elementary	370	311	314	315	330	319	346	345	350	351	356	337	328	334	329	325	322
Cordova Bay Elementary	268	249	275	281	297	299	324	337	333	336	345	335	317	329	335	339	340
Deep Cove Elementary	328	316	321	315	311	305	310	314	325	337	335	335	333	332	330	330	329
Keating Elementary	509	405	411	431	451	451	475	493	501	486	468	473	466	456	453	451	453
KELSET Elementary	351	380	394	396	391	378	371	372	372	373	368	364	355	357	355	353	352
Lochside Elementary	396	394	422	425	429	420	430	435	427	428	436	424	422	423	420	418	418
Prospect Lake Elementary	196	207	230	247	259	266	273	278	254	248	231	213	212	210	208	206	205
Sidney Elementary	328	290	310	338	345	345	378	389	395	387	363	349	325	324	318	314	319
Bayside Middle School	775	567	590	547	570	553	567	564	570	603	644	667	674	656	646	628	627
North Saanich Middle School	475	403	366	380	378	338	368	358	345	338	373	402	431	405	398	369	370
Royal Oak Middle School	600	634	632	639	632	588	600	570	600	600	600	600	600	600	600	600	600
Claremont Secondary	1,075	1,044	1,044	1,088	1,060	986	998	991	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
Parkland Secondary	725	439	440	414	412	433	425	442	440	479	479	460	469	486	511	557	553
Stellys Secondary	925	778	752	782	765	731	732	729	757	752	769	792	823	857	899	926	915
Total Regular Enrolment	7,321	6,416	6,500	6,598	6,630	6,412	6,597	6,617	6,704	6,753	6,802	6,786	6,790	6,804	6,837	6,851	6,838
Continuing Education		40	27	21	23	12	16	15	15	15	15	15	15	15	15	15	15
Alternate Programs		144	167	181	182	182	178	185	185	185	185	185	185	185	185	185	185
Distributed Learning		309	310	282	287	800	573	450	400	400	400	400	400	400	400	400	400
Total for Enrolment Based Funding		6,909	7,004	7,083	7,122	7,406	7,363	7,267	7,304	7,353	7,402	7,386	7,390	7,404	7,437	7,451	7,438
Change from PY		-3	95	79	40	284	-43	-96	37	49	49	-16	4	14	33	14	-13
Other Enrolment (September)																	
Special Needs - Level 1		5	6	6	8	8	9	8									
Special Needs - Level 2		260	276	277	298	318	320	315									
Special Needs - Level 3		178	225	224	243	232	246	230									
English as a Second Language		325	410	475	542	531	529	525									
Aboriginal Education		570	542	537	559	601	621	620									
Adult - Non-Graduated		44	37	21	26	44	31	30									
Adult - Graduated		9	21	39	48	90	66	45									
FEBRUARY COUNT																	
Continuing Ed - School Age		24.500	22.625	27.125	15.063	8.063	18.125	15.000									
Continuing Ed - Adult		0.250	1.000	0.250	0.183	0.125	0.125	1.125									
Dist. Learning - School Age K-9		40.000	51.375	52.875	40.500	9.875	31.000	40.000									
Dist. Learning - School Age 10-12		130.000	131.875	125.688	105.125	174.313	124.063	120.000									
Dist. Learning - Non-Grad Adult		26.375	24.750	25.750	31.125	41.625	31.000	30.000									
MAY COUNT																	
Continuing Ed - School Age		26.375	28.375	19.063	26.000	14.875	15.000	15.000									
Continuing Ed - Adult		0.625	0.500	-	1.500	0.125	1.500	1.500									
Dist. Learning - School Age K-9		14.250	6.250	2.625	6.000	5.125	5.000	5.000									
Dist. Learning - School Age 10-12		80.000	76.375	63.813	75.000	99.438	85.000	75.000									
Dist. Learning - Non-Grad Adult		12.875	10.125	11.750	12.000	22.250	18.000	15.000									

School Age Fall Enrolment (Sept 30th)



Change from Previous Year





Update of Long Range Enrolment Projections 2022-2031

Final: 22 February 2022

prepared by

H AHKING & CO

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Introduction

The current SD63 LRFP was completed by Cascade Facilities Management Consultants in April 2020 with a minor revision made to replace the 2020 enrolment projection with the actual enrolment numbers in December 2020.

A catchment boundary review with community consultation, conducted in October-November 2020 and approved for implementation in the 2021/22 school year, resulted in the reduction of Prospect Lake catchment with increases to Brentwood and Lochside, and an exchange of catchment areas between Lochside and Cordoba Bay.

An update was requested in January 2022 to provide a revision of the long term enrolment projection for 2022 to 2031 to reflect the revised catchments and changes to the enrolment projections impacted by the 2021 enrolment and new population data.

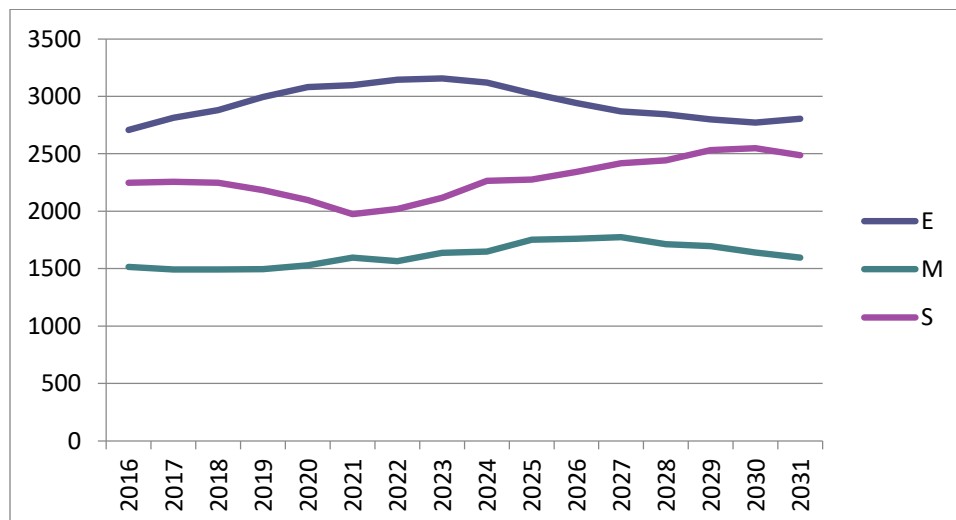
Changes in the SD63 Population

Between the Census years of 2016 and 2021, the total population of SD63 increased by about 3,000 from 67,800 to 70,787. The 5-17 age group population increased by 232 resulting in an increase in the district's enrolment from 6,408 to 6,603, an increase of 195 students, providing a Participation Rate of 84%.

For 2021 to 2031, BCStats is projecting the 5-17 age group to grow by 260, and using the 84% Participation Rate, an increase of up to 220 K-12 students can be expected.

As a guide, the 2031 maximum target enrolment for the the district therefore is expected to be 6,823 (6,603 + 220). Actual enrolment as projected for the District may be less.

From an analysis of the distribution of 5-10, 11-13 and 14-17 age groups, the modelling of the respective enrolment trend would indicate a pattern as follows:



- K-5 enrolment shows a gradual increase from 2016 to peak around 2023/24, then declining to 2030 before showing some upturn in 2031
- G6-8 enrolment has been fairly level from 2016 to 2020 before showing a gradual increase from 2021 to peak around 2026 and then declining to 2031
- G9-12 enrolment shows a gradual decrease from 2016 to 2021 and a gradual increase 2022 to 2030 before showing some downturn

Summary of Enrolment Projection process

- Estimates for 2022 K enrolment were based on registrations received up to end of January 2022 plus an allowance for additional registrations to end of September
- Total number of K-12 students was based on population projections provided by BC Stats, adjusted for correct 2021 Census population data, x Participation Rate.
- K intakes at elementary schools for 2023-2031 were based on yearly estimated in-catchment Age 5 population x the calculated average K Participation Rate, and cross-checked with Baragar's estimates
- Enrolment projections for G1-5 were based on the application of a 'Retention Rate' determined for each school and year, based on estimates from net migration trends, calculation of yield from new housing and population growth/decline in future years from BCStats
- Enrolment projections for G6 were based on the application of a 'Transition Rate' to the previous year's G5 cohorts from the feeder schools plus any adjustment for out-of-catchment and out-of-district students where applicable, and for G7-8, a "Retention Rate" applied to the previous year's G6-7
- Enrolment projections for G9 were based on the application of a 'Transition Rate' to the previous year's G8 cohorts from the feeder schools plus any adjustment for out-of-catchment and out-of-district students where applicable, and for G 10-12, a "Retention Rate" applied to the previous year's G9-11

Update for 2022-2031 Enrolment Projection

The following table provides the 2022-2031 enrolment projection for SD63 by school:

	Op Cap	2021*	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Deep Cove	312	311	314	325	337	335	335	333	332	330	330	329
KELSET	354	373	372	372	373	368	364	355	357	355	353	352
Sidney	377	378	389	395	387	363	349	325	324	318	314	319
Keating	373	475	493	501	486	468	473	466	456	453	451	453
Brentwood	415	345	345	350	351	356	337	328	334	329	325	322
Prospect L	199	273	278	254	248	231	213	212	210	208	206	205
Lochside	422	428	435	427	428	436	424	422	423	420	418	418
Cordova B	267	323	337	333	336	345	335	317	329	335	339	340
		2906	2962	2958	2946	2902	2829	2759	2766	2748	2735	2738

N Saanich	400	367	358	345	338	373	402	431	405	398	369	370
Bayside	650	567	564	570	603	644	667	674	656	646	628	627
Royal Oak**	600	600	570	600	600	600	600	600	600	600	600	600
	1534	1492	1515	1542	1617	1669	1705	1661	1644	1597	1597	
Parkland	750	423	445	445	484	484	465	474	491	516	562	558
Stelly's	925	738	714	742	737	754	777	808	842	884	911	900
Claremont**	925	1002	959	1000	1000	1000	1000	1000	1000	1000	1000	1000
	2163	2118	2187	2220	2238	2242	2283	2333	2399	2473	2458	
K-12 -District	6970	6603	6572	6661	6707	6757	6740	6747	6760	6791	6805	6792

2021* actual enr; ** incl OOD admission

The following tables provide a more detailed enrolment projections for SD63 by school and by grade for 2022:

SD63 2022 Enr Proj by grade - Elem Sch

Deep Cove_eng			
	2020	2021	2022
K	20	20	19
G1	18	21	22
G2	9	21	21
G3	9	13	23
G4	17	11	14
G5	22	23	12
	95	109	110

Keating_eng			
	2020	2021	2022
K	20	26	30
G1	24	18	24
G2	17	25	20
G3	19	19	29
G4	19	23	22
G5	19	20	24
	118	131	149

Project Lake			
	2020	2021	2022
K	45	34	34
G1	49	49	35
G2	46	53	52
G3	58	44	52
G4	32	59	44
G5	38	34	61
	268	273	278

Deep Cove_fi			
	2020	2021	2022
K	38	37	38
G1	42	37	35
G2	34	38	35
G3	37	31	34
G4	29	34	30
G5	30	25	31
	210	202	204

Keating_fi			
	2020	2021	2022
K	50	57	53
G1	63	53	58
G2	73	63	51
G3	51	74	63
G4	50	49	72
G5	46	48	46
	333	344	344

Lochside			
	2020	2021	2022
K	66	64	63
G1	65	75	67
G2	66	63	79
G3	81	71	65
G4	69	86	75
G5	75	69	87
	422	428	435

KELSET			
	2020	2021	2022
K	60	63	53
G1	63	62	65
G2	57	64	63
G3	64	60	65
G4	59	65	61
G5	75	59	65
	378	373	372

Brentwood			
	2020	2021	2022
K	60	55	41
G1	48	65	58
G2	51	51	70
G3	55	58	54
G4	55	57	61
G5	54	59	61
	323	345	345

Cordova Bay			
	2020	2021	2022
K	53	63	41
G1	46	56	69
G2	44	44	60
G3	67	51	47
G4	42	66	55
G5	53	43	66
	305	323	337

Sidney			
	2020	2021	2022
K	58	73	51
G1	64	59	74
G2	65	71	65
G3	55	68	74
G4	47	55	69
G5	61	52	57
	350	378	389

SD63 2022 Enr Proj by grade - Mid and Sec Sch

N Saanich			
	2020	2021	2022
G6	110	127	113
G7	120	113	129
G8	112	127	116
	342	367	358

Bayside_eng			
	2020	2021	2022
G6	116	121	115
G7	123	122	123
G8	106	119	120
	345	362	358

Royal Oak			
	2020	2021	2022
G6	191	189	180
G7	200	197	188
G8	200	214	202
	591	600	570

Bayside_fi			
	2020	2021	2022
G6	77	66	67
G7	64	75	66
G8	67	64	73
	208	205	206

Parkland			
	2020	2021	2022
G9	98	111	126
G10	117	92	110
G11	100	119	91
G12	130	101	118
	445	423	445

Stelly's_eng			
	2020	2021	2022
G9	139	105	124
G10	127	148	108
G11	147	120	146
G12	138	153	122
	551	526	501

Claremont			
	2020	2021	2022
G9	221	215	227
G10	245	244	230
G11	276	249	245
G12	246	294	256
	988	1002	959

Stelly's_fi			
	2020	2021	2022
G9	61	67	57
G10	53	56	62
G11	46	47	50
G12	56	42	44
	216	212	213

General Observations on Trends

- Previous total district enrolment projection prepared in 2020 was 6,500 by 2029. Updated total district enrolment projection indicates an increase to 6,792 by 2031. Total increase for the district, as projected from 2021 to 2031, showed an increase of 189 versus 220 as estimated based on the BCStats data.
- Newly released Census data indicates an increase in population from 2016 to 2021 estimated for the different Zones as follows:

North Zone: 6%
 Central Zone: 5%
 South Zone (PL & Lochside): 3%
 South Zone (Cordoba Bay*): 4.5%

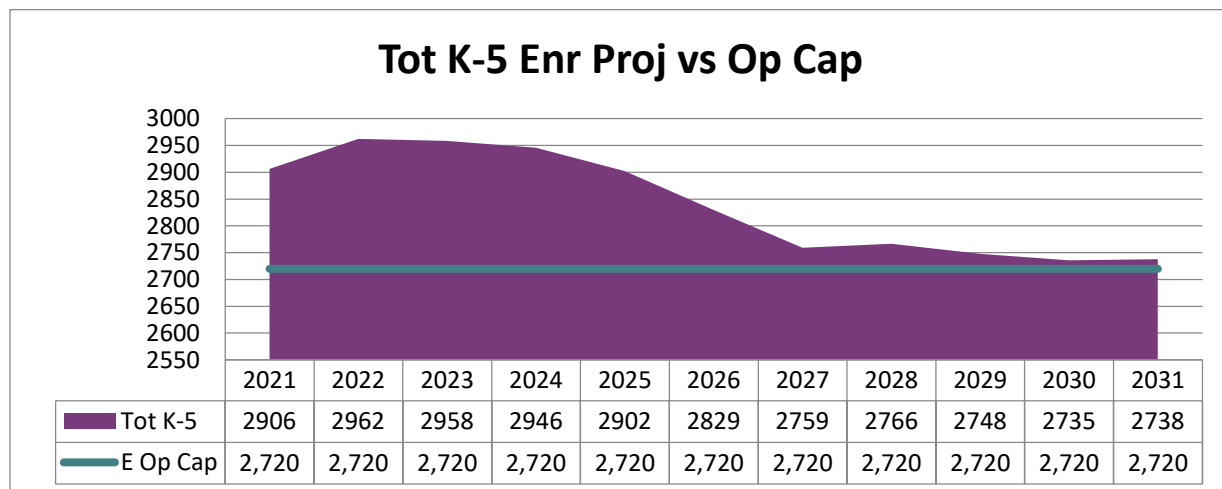
** Includes allowances made for additional students expected at Cordoba Bay from Cordoba Local Area Plan (to be finalized) indicating Future Land Use Designations for townhouses and apartments in the Village Core and Sayward Sub-area*

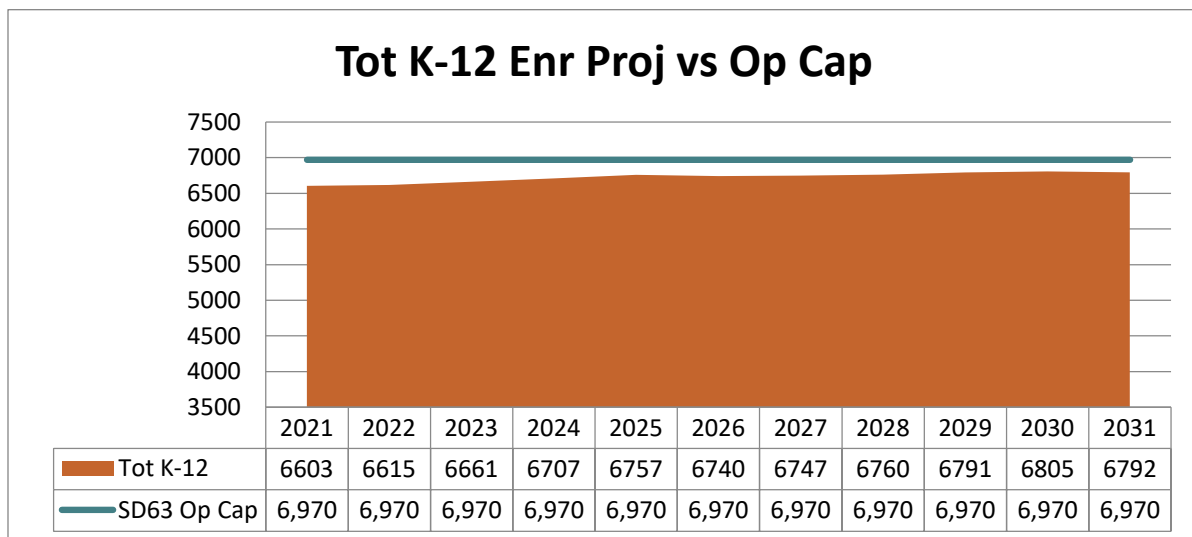
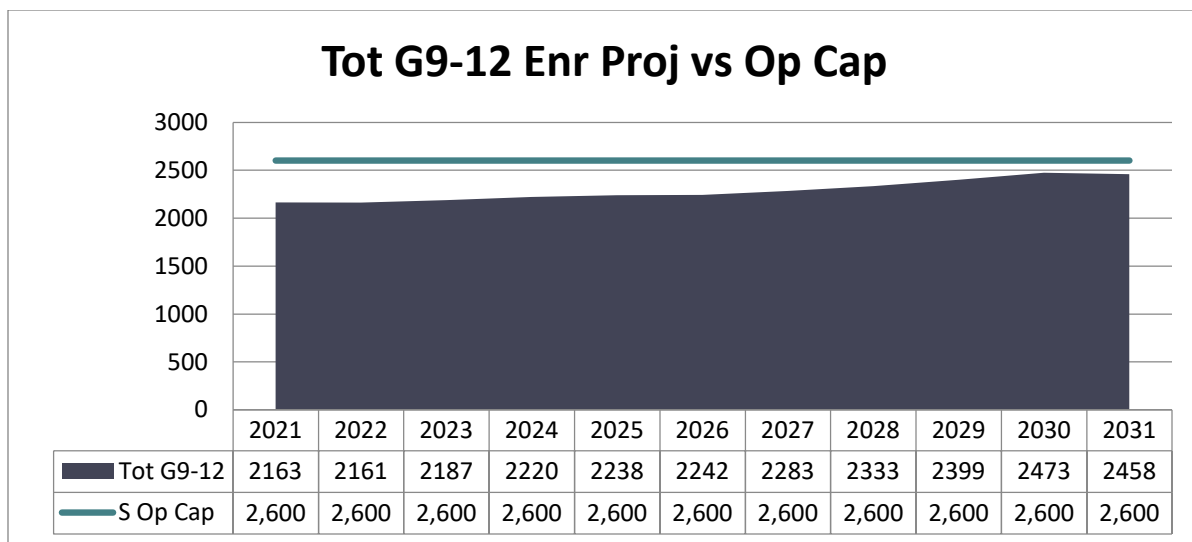
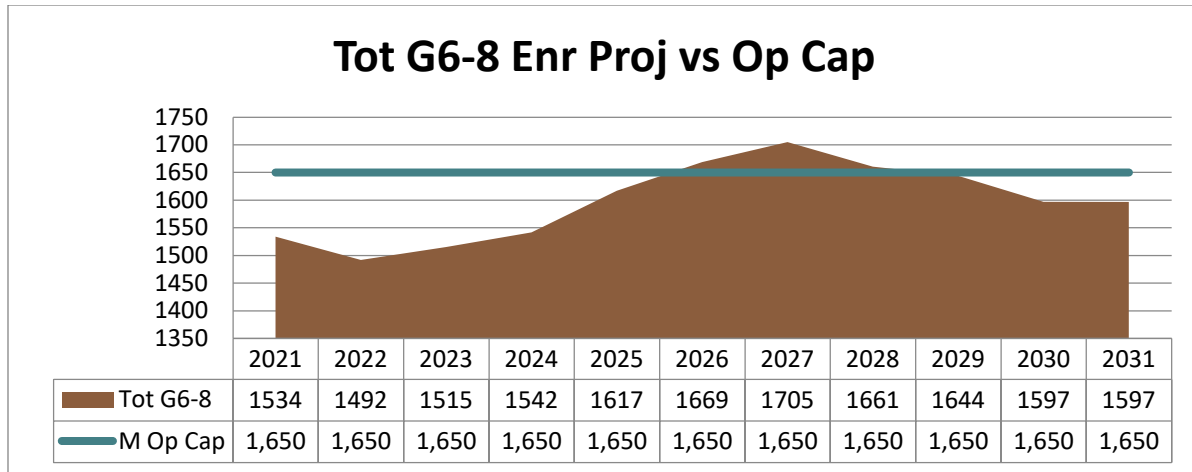
- Changes in enrolment from 2021 to 2031 for the different zones are expected as follows:

	E	M	S
North Zone	-62	3	135
Central Zone	-45	60	162
South Zone	-61*	0	--2

** excludes oc and od students*

- Enrolment Trends as projected and shown graphically for 2021 to 2031 below are generally consistent with trends derived from estimated enrolment based on population of respective age group from BCStats





Section 3

February 2022 Fiscal Forecast

	Prior Year Actual 2020	Prior Year Actual 2021	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2021	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(69,978,199)	(73,905,419)		(76,287,046)	(30,552,545)	(76,287,046)	-	
627 Indig. Northern Affairs Canada (INAC) Recovery	3,281,144	2,886,687		3,200,061	1,259,544	3,200,061	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding</i>	346,623	(3,400,931)		(1,130,084)	(334,556)	(1,130,084)	-	
629 Classroom Enhancement Fund (CEF)	(7,617,267)	(6,953,957)		(8,548,168)		(8,548,168)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	(52,923)	-		(27,725)	(9,161)	(27,725)	-	
645 Instructional Cafeteria Revenue	(111,259)	(125,874)		(68,000)	(72,933)	(68,000)	-	
646 Local Education Agreements/Direct Funding Indig.	(3,281,144)	(2,886,687)		(3,200,061)	(1,259,544)	(3,200,061)	-	
647 International and Out of Province Students	(7,086,493)	(3,064,401)		(5,552,575)	(5,766,516)	(5,552,575)	-	
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(439,018)	(666,238)		(337,569)	(293,627)	(337,569)	-	
650 Text Book Deposit Receipts	-	-		-	-	-	-	
651 Community Use Of Facilities	(12,874)	(8,694)		-	(19,083)	(19,083)	19,083	
659 Other Rentals & Leases	(378,889)	(357,692)		(417,000)	(278,611)	(417,000)	-	
660 Exchange (Gain) Loss	15,273	1,110		-	946	946	(946)	
661 Interest On Short Term Deposits	(369,858)	(218,358)		(200,000)	(78,596)	(200,000)	-	
662 Appropriated Surplus (prior years carry forward amounts)	-	-		(4,332,092)	-	(4,332,092)	-	
672 Student Fees/Certifications	(101,790)	(98,350)		(75,000)	(54,900)	(75,000)	-	
Total Revenue	(85,786,674)	(88,798,804)	-	(96,975,259)	(37,459,582)	(96,993,396)	18,137	
Expenses								
105 Salaries - P/VP	4,548,388	4,632,111		4,871,576	2,454,755	4,792,968	78,608	
111 Salaries - Teachers (incl. POSR)	35,048,397	38,742,007		39,847,499	16,223,261	39,821,026	26,473	
307 - Teacher remedy	973,130	987,367		1,513,019	300,944	1,842,565	(329,546)	Note 1
Teacher remedy unspent	-	-		-	-	-	-	
122 Salaries - Support Staff (incl. In Service, WCB and First Aid)	8,034,024	8,642,755		9,577,946	4,027,338	9,518,437	59,509	
123 Salaries - Other Professionals	3,076,688	3,303,738		3,241,100	1,409,773	3,225,687	15,413	
131 Salaries - Educational Assistants	4,910,856	5,434,859		5,916,282	2,034,663	5,626,808	289,474	Note 2
143 Support Staff Replacement Costs	390,629	566,773		394,200	229,847	482,921	(88,721)	Note 3
146 Teacher Replacement Costs	2,242,596	2,692,913		2,735,298	1,240,532	2,887,331	(152,033)	Note 4
	59,224,708	65,002,523	-	68,096,920	27,921,113	68,197,744	(100,823)	
200 Benefits	14,261,495	15,519,136		16,774,518	6,255,106	16,794,683	(20,165)	
	14,261,495	15,519,136	-	16,774,518	6,255,106	16,794,683	(20,165)	
Services & Supplies								
Services	4,650,249	2,950,331		4,877,052	2,415,632	4,877,052	-	
Pro-D & Travel	528,389	490,829		791,731	251,209	791,731	-	
Rentals & Leases	92,429	105,124		150,000	77,776	150,000	-	
Dues & Fees	336,159	353,722		390,457	347,973	390,457	-	
Insurance	167,891	157,887		174,000	162,401	174,000	-	

	Prior Year Actual 2020	Prior Year Actual 2021	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2021	Projected Revenue and Expenditure	Variance From Budget	Notes
Supplies	1,960,575	1,083,497		2,481,893	1,674,544	981,893	1,500,000	Note 5
Utilities	1,357,815	1,534,300		1,677,500	488,273	1,677,500	-	
	9,093,507	6,675,690	-	10,542,633	5,417,808	9,042,633	1,500,000	
Total Expenses	82,579,710	87,197,349	-	95,414,071	39,594,026	94,035,059	1,379,012	
Transfer from operating for purchase of capital assets	1,677,301	1,280,575		1,478,938	-	1,478,938	-	
Transfer from operating to support special purpose funds	-	-		-	-	-	-	
Transfer to local capital for asset replacement reserve	92,138	82,250		82,250	-	82,250		
(Surplus)/Deficit	(1,437,525)	(238,630)	-	(0)	2,134,444	(1,397,149)	1,397,149	
					Opening Unrestricted Surplus	(2,584,616)		
					Estimated School and District Carry Forwards	1,500,000		
					Estimated Closing Unrestricted (Surplus)/Deficit	(2,481,765)		

Amended Budget is the February *Amended Annual Budget*, which is being prepared for board approval expected on February 16, 2022.

Current Budget is the current working budget.

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

Variance comments:

Note 1 - Remedy is forecasted to exceed budget due to higher than expected class size remedy (article D.1.5).

Note 2 - Education Assistant (EA) salaries positive variance is due to several factors:

- Hiring lag in deployment of September EA funding.
- Estimated continued understaffing due to inability to consistently fill all EA positions.
- All positions are budgeted at the continuing rate of pay, but about 10% of positions are staffed with temporary employees who earn \$1.65 less per hour.

Note 3 - Support staff replacement costs negative variance is due to higher usage of sick and emergency leave and more replacement staff recently hired and available. This variance is subject to change based on need for replacements and continued ability to retain on call staff.

Note 4 - The negative variance in teacher replacement costs is due to higher than budgeted use of sick and emergency leave.

Note we saved an estimated \$35,000 in replacement costs being closed January 4-7, 2022 to plan for Omicron response.

We are now predicting payments for supplemental employment benefit top up 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 5 - Assumption made in preparing this forecast is that departments and schools will spend their services and supplies budgets as allocated, other than the following: (\$1,500,000) expected school and district carry forward

Section 4

Historical Summary of Budget Changes

Historical Budget Changes - Preliminary and Amended Budgets

Budgeted Increase / (Decrease)

	2016/17			2017/18			2018/19			2019/20			2020/21			2021/22		
	Preliminary Budget	Amendments	Amended Budget	Preliminary Budget	Amendments	Amended Budget	Preliminary Budget	Amendments	Amended Budget	Preliminary Budget	Amendments	Amended Budget	Preliminary Budget	Amendments	Amended Budget	Preliminary Budget	Amendments	Amended Budget
Budgeted September 30th Enrolment																		
School Age Enrolment	6,904	5	6,909	6,909	95	7,004	7,025	58	7,083	7,117	5	7,122	7,177	229	7,406	7,190	173	7,363
Special Needs Level 1	3	2	5	5	1	6	5	1	6	8	0	8	7	1	8	7	2	9
Special Needs Level 2	250	10	260	244	32	276	273	4	277	268	30	298	282	36	318	295	25	320
Special Needs Level 3	155	23	178	179	46	225	191	33	224	239	4	243	248	-16	232	223	23	246
Budget																		
Net Change in Annual Revenues	-193,262	737,816	544,554	-24,800	2,006,423	1,981,623	965,306	929,509	1,894,815	1,988,782	1,087,300	3,076,082	-2,248,307	3,231,828	983,521	867,283	1,844,822	2,712,105
Appropriation of Accumulated Surplus (for continuing expenditures)		265,217	265,217	180,000		180,000	808,631	359,827	1,168,458	840,150	421,914	1,262,064	2,803,958	1,133,661	3,937,619	2,757,247	-338,744	2,418,503
Prior Year Continuing Expenditures Funded by Appropriated Surplus			0			0	-180,000		-180,000	-793,458		-793,458	-1,262,064		-1,262,064	-3,937,619		-3,937,619
Net Change in Budgeted Revenues	-193,262	1,003,033	809,771	155,200	2,006,423	2,161,623	1,593,937	1,289,336	2,883,273	2,035,474	1,509,214	3,544,688	-706,413	4,365,489	3,659,076	-313,089	1,506,078	1,192,989
Wage increases per collective agreements	765,000		765,000	693,000		693,000	789,000		789,000	840,794	305,138	1,145,932	730,000	2,031,443	2,761,443	1,285,000		1,285,000
Salary increases - exempt staff	45,000	186,900	231,900	40,000	152,218	192,218	25,000	161,238	186,238	425,000		425,000	401,000		401,000	269,000		269,000
Teacher Pension Plan - contribution rate change	-537,162		-537,162			0		-375,000	-375,000	-350,000		-350,000			0			0
MSP premium changes with phasing out			0		-250,000	-250,000	-245,000		-245,000	-255,000		-255,000	-250,000		-250,000			0
Introduction of Employer Health Tax (EHT)			0			0	520,000		520,000	680,000		680,000			0			0
Other Benefit Plan premium cost (net change)	42,000		42,000	250,000	250,000	500,000	360,000		360,000	202,000		202,000	24,500	65,000	89,500	161,200		161,200
Service, supplies and equipment inflation	160,000		160,000	115,000		115,000	120,000		120,000	45,000		45,000			0	100,000		100,000
Service, supplies and equipment	-106,750	87,800	-18,950	-100,000		-100,000			0			0	-116,894		-116,894		70,748	70,748
School budget allocation (varies with enrolment)			0		36,575	36,575		41,175	41,175		-711	-711	-245,000	-48,000	-293,000		25,000	25,000
Trustee election cost			0			0	100,000		100,000	-93,000		-93,000			0			0
Information technology (strategic priority)			0			0	250,000		250,000	250,000	250,000	500,000	-250,000		-250,000	200,000		200,000
Operations and district administration	-333,250	35,000	-298,250	-119,000		-119,000			0			0	-116,879		-116,879			0
Increased custodial FTE			0			0			0		13,952	13,952			0	143,000		143,000
Teacher enrolling staffing	-140,000	100,000	-40,000		394,488	394,488	96,937	198,356	295,293	170,680	303,045	473,725	-353,553	1,936,454	1,582,901	-2,285,391	743,023	-1,542,368
Teacher enrolling staffing - increased prep time			0			0			0	120,000		120,000			0			0
Learning Service staffing	-218,100	549,183	331,083	-369,800	784,025	414,225	-422,000	439,800	17,800		542,000	542,000	-314,350	140,000	-174,350	-140,000	350,000	210,000
Teacher staffing - non-enrolling	-160,000		-160,000	-554,000	226,882	-327,118		148,767	148,767		40,406	40,406	-75,761	240,592	164,831	-145,898	180,707	34,809
Teacher staffing - leadership (strategic priority)			0			0		100,000	100,000			0			0			0
Teacher replacement			0		198,146	198,146			0			0			0			0
SISP staff reduction			0			0			0			0	-139,476		-139,476		195,000	195,000
Principal/Vice Principal administrative time	-70,000		-70,000			0			0			0			0			0
Students with Unique Needs (strategic priority)			0			0		200,000	200,000			0			0			0
Curriculum / Learning Initiatives (strategic priority)		40,500	40,500			0			0		55,384	55,384			0	100,000	-58,400	41,600
Allocation of operating exp. to contingency reserve	360,000	3,650	363,650	200,000	214,089	414,089		375,000	375,000			0			0			0
Total Expenditures	-193,262	1,003,033	809,771	155,200	2,006,423	2,161,623	1,593,937	1,289,336	2,883,273	2,035,474	1,509,214	3,544,688	-706,413	4,365,489	3,659,076	-313,089	1,506,078	1,192,989
Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(decrease) to balance highlighted in yellow																		
Staffing changes related directly to enrolment change																		

Note: The figures above only reflect changes relating to continuing budget expenditures. The impact of surplus carryforwards and one-time expenditures are excluded.

Section 5

Historical Changes in Key Balances

SCHOOL DISTRICT NO. 63 (SAANICH)
HISTORICAL CHANGE IN ACCUMULATED OPERATING SURPLUS
FEBRUARY 2022



Fiscal Year	Opening Accumulated Operating Surplus	Net Revenue (Expense)	Capital Assets Purchased (operating)	Transfer to Local Capital	Other	Closing Accumulated Operating Surplus	Change in Accumulated Operating Surplus
2009	10,159,086	-2,041,375	-415,249	-60,000		7,642,462	-2,516,624
2010	7,642,462	9,813	-1,089,249	-60,000		6,503,026	-1,139,436
2011	6,503,026	-1,842,494	-204,497	-60,000		4,396,035	-2,106,991
2012	4,396,035	485,506	-902,734	-60,000	169,923	4,088,730	-307,305
2013	4,088,730	-550,185	-939,497		-178,042	2,421,006	-1,667,724
2014	2,421,006	917,312	-368,507	-70,000	-101,950	2,797,861	376,855
2015	2,797,861	-502,826	-586,805		-41,699	1,666,531	-1,131,330
2016	1,666,531	226,972	-428,547		-36,391	1,428,565	-237,966
2017	1,428,565	831,606	-145,655		-18,308	2,096,208	667,643
2018	2,096,208	2,847,489	-694,857		-50,849	4,197,991	2,101,783
2019	4,197,991	1,722,149	-615,580	-57,060	-6,947	5,240,553	1,042,562
2020	5,240,553	3,206,964	-1,677,301	-92,138		6,678,078	1,437,525
2021	6,678,078	1,601,455	-1,280,575	-82,250		6,916,708	238,630
		2021	2020	2019	2018	2017	2016
Acc. Surplus internally restricted for:							
School Activities		694,213	868,429	983,039	964,907	1,032,608	711,831
District Activities		1,219,376	886,264	1,717,364	1,056,775	652,770	321,517
Appropriated for Budget		2,418,503	3,066,022	840,150	969,869	-	-
Total Internally Restricted		4,332,092	4,820,715	3,540,553	2,991,551	1,685,378	1,033,348
Unrestricted Accumulated Surplus		2,584,616	1,857,363	1,700,000	1,206,440	410,830	395,217
Total Accumulated Surplus		6,916,708	6,678,078	5,240,553	4,197,991	2,096,208	1,428,565

SCHOOL DISTRICT NO. 63 (SAANICH)
HISTORICAL CHANGES IN SPECIAL PURPOSE FUND DEFERRED CONTRIBUTIONS
FEBRUARY 2022

Included within the consolidated results of the School District are the operating fund, special purpose fund and capital fund. The special purpose funds include designated grants, funds generated by schools for a specific purpose and other designated amounts. Because the funds are designated (or restricted in use), amounts received are recorded as deferred contributions (i.e. a liability in the statement of financial position) before they are spent. As the funds are spent, the revenue is recognized in the statement of operations at the same time as the corresponding expenditure. This means that revenues and expenditures always equal and accumulated surplus (which represents the difference between revenues and expenses over time) remains zero (unlike the operating and capital funds). As accumulated surplus remains zero in the special purpose fund, the continuity schedule below presents the change in the deferred contributions balance. The deferred contributions balance represents funds received or receivable that have not yet been spent.

		Ministry of Education Designated																
Fiscal Year		Annual Facilities Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	Community Link	Service Delivery Transformation	Special Education Equipment	Coding / Curriculum	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Covid Funding (BC and Federal)	CEF / Priority Measures	School Generated Funds	Scholarships and Bursaries	Total
	Opening	0	0	18,277	1,286	0	0	44,099	27,526							1,275,358	0	1,366,546
2016	Contributions Received	331,846	1,307,086	96,000	19,600	169,385	383,596		2,928							3,235,689	179,478	5,725,608
Actual	Expense: Salaries and Benefits	-145,697	-1,150,605	-54,615		-142,753	-366,807											-1,860,477
	Expense: Service and Supplies	-186,149		-51,874	-18,495	-44,575	-35,237	-1,800	-3,785							-3,208,516	-179,478	-3,729,909
	Investing in capital assets during year																	0
	Fund Transfer					17,943	18,448											36,391
	Closing Balance	0	156,481	7,788	2,391	0	0	42,299	26,669	0					0	1,302,531	0	1,538,159
2017	Contributions Received	331,846	1,318,851	96,000	19,600	162,354	386,767		0	78,882					657,677	3,379,745	109,312	6,541,034
Actual	Expense: Salaries and Benefits		-1,437,718	-61,587		-132,138	-356,538								-657,677			-2,645,658
	Expense: Service and Supplies	-331,846		-43,925	-17,834	-46,800	-11,689	-330	-8,955	-16,877						-3,312,175	-109,312	-3,899,743
	Investing in capital assets during year																	0
	Fund Transfer			1,724		16,584												18,308
	Closing Balance	0	37,614	0	4,157	0	18,540	41,969	17,714	62,005					0	1,370,101	0	1,552,100
2018	Contributions Received	305,814	259,098	96,000	19,600	159,674	391,056		0						6,109,760	3,856,885	51,907	11,249,794
Actual	Expense: Salaries and Benefits		-250,377	-62,851		-121,372	-370,571								-5,696,955			-6,502,126
	Expense: Service and Supplies	-305,814	-1,293	-40,310	-20,386	-81,990	-30,205	0	-1,508	-32,920						-3,897,506	-51,907	-4,463,839
	Investing in capital assets during year																	-210,436
	Fund Transfer			7,161		43,688									-210,436			50,849
	Closing Balance	0	45,042	0	3,371	0	8,820	41,969	16,206	29,085					202,369	1,329,480	0	1,676,342
2019	Contributions Received	305,814	261,083	96,000	19,600	222,038	395,617								7,630,365	3,920,651	83,634	12,934,802
Actual	Expense: Salaries and Benefits		-274,176	-64,721		-164,745	-391,445								-7,715,143			-8,636,728
	Expense: Service and Supplies	-279,316	-1,093	-38,226	-16,740	-57,293	-12,992		-5,507	-25,867						-3,776,727	-83,634	-4,297,395
	Investing in capital assets during year																	0
	Fund Transfer			6,947														6,947
	Closing Balance	0	30,856	0	6,231	0	0	41,969	10,699	3,218	0	0	0		117,591	1,473,404	0	1,683,968
2020	Contributions Received	305,814	248,679	90,884	19,892	154,351	385,665				215,619	28,500	38,617		7,542,233	2,779,979	83,634	11,893,867
Actual	Expense: Salaries and Benefits		-241,382	-62,751		-102,454	-367,955		-5,190				-10,758		-7,605,267			-8,395,757
	Expense: Service and Supplies	-305,814	-1,483	-28,133	-13,510	-51,897	-17,710			-3,218			-6,244		-12,000	-2,623,584	-83,634	-3,147,227
	Investing in capital assets during year															-25,453		-25,453
	Fund Transfer																	
	Closing Balance	0	36,670	0	12,613	0	0	41,969	5,509	0	215,619	28,500	21,615	0	42,557	1,604,346	0	2,009,398
2021	Contributions Received	305,814	257,923	96,000	19,600	153,792	412,568				41,363	52,000	25,000	3,558,292	7,842,557	1,770,374	45,208	14,580,491
Actual	Expense: Salaries and Benefits		-252,887	-67,819		-78,626	-408,964				-64,277	-30,348	-18,491	-2,690,226	-7,873,114			-11,484,752
	Expense: Service and Supplies	-305,814	-683	-28,181	-14,837	-53,742	-3,604	-34,213	-5,509		-29,835	-27,208	-17,118	-677,845	-12,000	-1,965,425	-41,731	-3,217,745
	Investing in capital assets during year							-7,756			-43,471			-190,221		-16,656		-258,104
	Fund Transfer																	
	Closing Balance	0	41,023	0	17,376	21,424	0	0	0	0	119,399	22,944	11,006	0	0	1,392,639	3,477	1,629,288

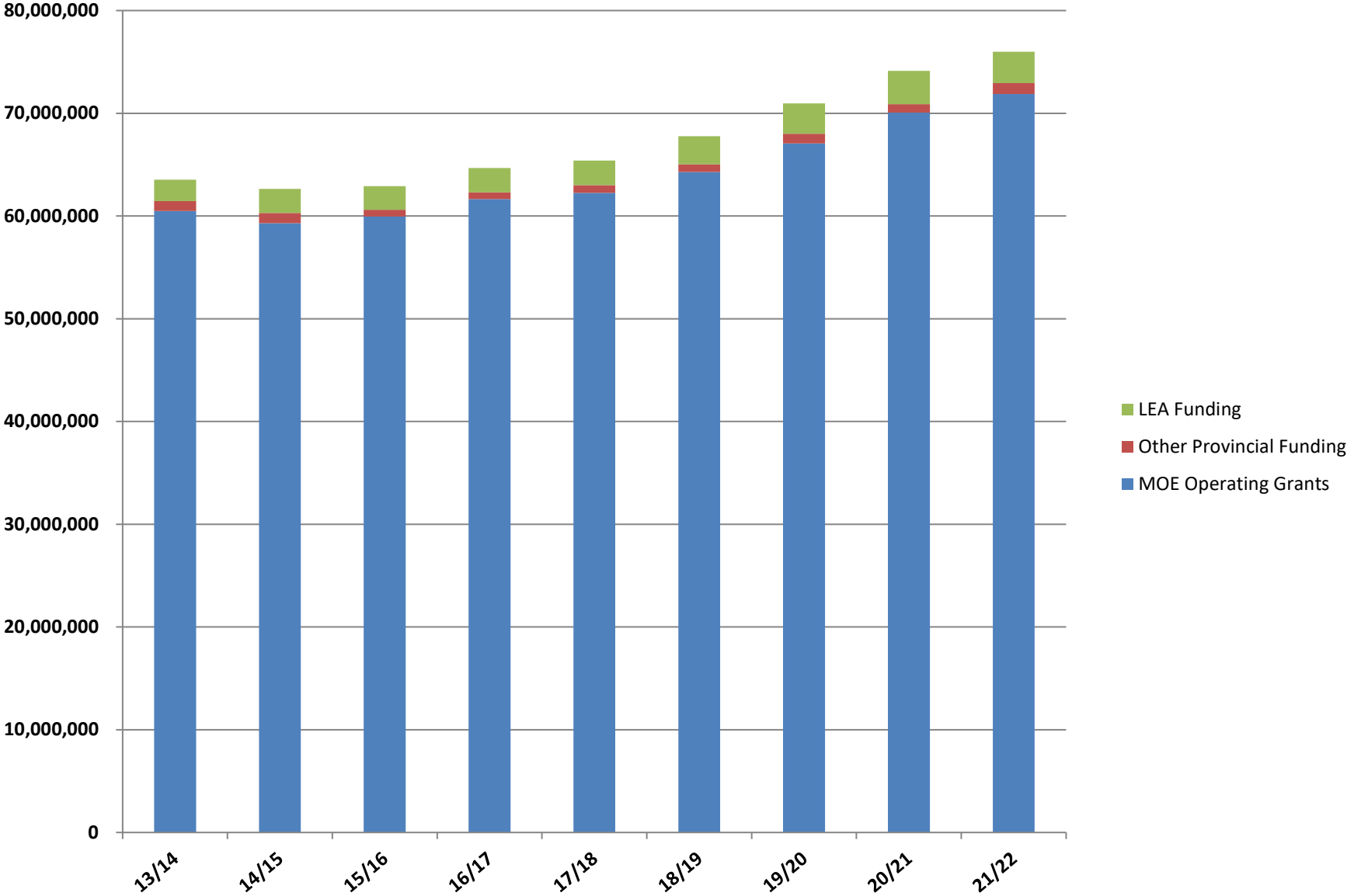
Section 6

Trends – Preliminary Operating Budget

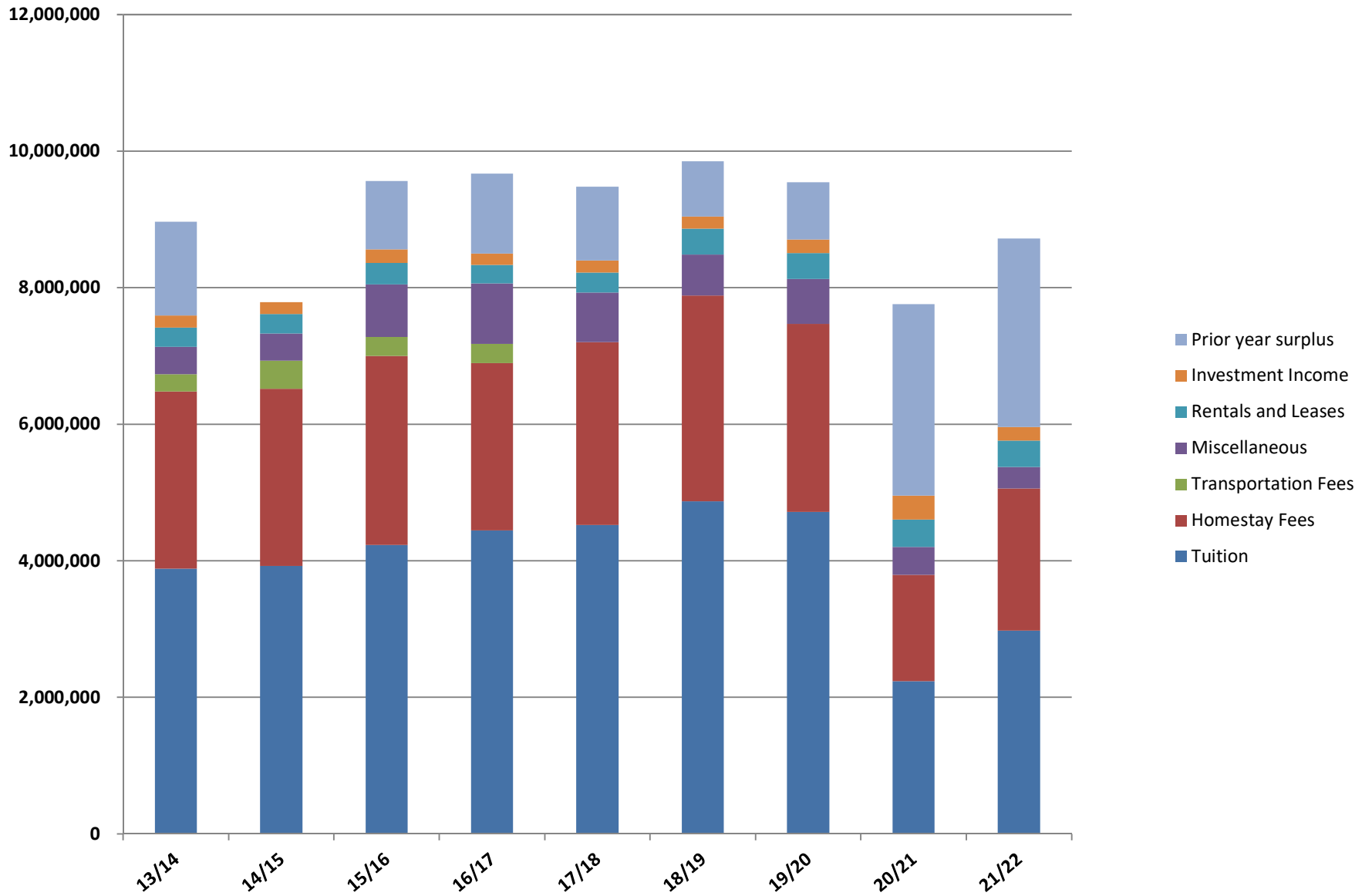
SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

Revenues	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
MOE Operating Grant	62,547,668	61,656,279	62,274,094	64,041,628	64,644,144	67,017,540	69,988,889	73,297,436	74,919,280
LEA Recovery	-2,057,271	-2,347,333	-2,305,541	-2,387,006	-2,387,006	-2,734,739	-2,933,795	-3,238,836	-3,048,231
MOE Operating Grants	60,490,397	59,308,946	59,968,553	61,654,622	62,257,138	64,282,801	67,055,094	70,058,600	71,871,049
Other Provincial Funding	977,315	977,315	641,084	640,953	755,452	747,431	965,726	835,074	1,062,340
LEA Funding	2,057,271	2,347,333	2,305,541	2,387,006	2,387,006	2,734,739	2,933,795	3,238,836	3,048,231
	63,524,983	62,633,594	62,915,178	64,682,581	65,399,596	67,764,971	70,954,615	74,132,510	75,981,620
Tuition	3,885,000	3,925,000	4,232,000	4,446,000	4,524,900	4,874,100	4,718,400	2,235,000	2,980,000
Homestay Fees	2,595,000	2,595,000	2,768,000	2,451,000	2,677,450	3,012,725	2,751,100	1,560,000	2,080,000
Transportation Fees	250,000	410,000	280,000	280,000	0	0	0	0	0
Miscellaneous	402,362	398,020	766,362	885,879	726,862	596,454	659,944	408,854	311,234
Rentals and Leases	285,000	285,000	313,500	270,000	291,750	380,000	380,000	400,000	390,000
Investment Income	175,000	175,000	200,000	170,000	180,000	180,000	195,000	350,000	200,000
Prior year surplus	1,373,282	0	1,000,000	1,166,531	1,077,356	808,631	840,150	2,803,958	2,757,247
	8,965,644	7,788,020	9,559,862	9,669,410	9,478,318	9,851,910	9,544,594	7,757,812	8,718,481
Total	72,490,627	70,421,614	72,475,040	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322	84,700,101
Control Total	72,490,627	70,421,614	72,475,040	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322	84,700,101
Difference	0	0	0	0	0	0	0	0	0
Budgeted Enrolment	7,382	7,317	7,165	7,398	7,285	7,382	7,484	7,517	7,601

OPERATING FUNDING



TUITION AND OTHER REVENUE

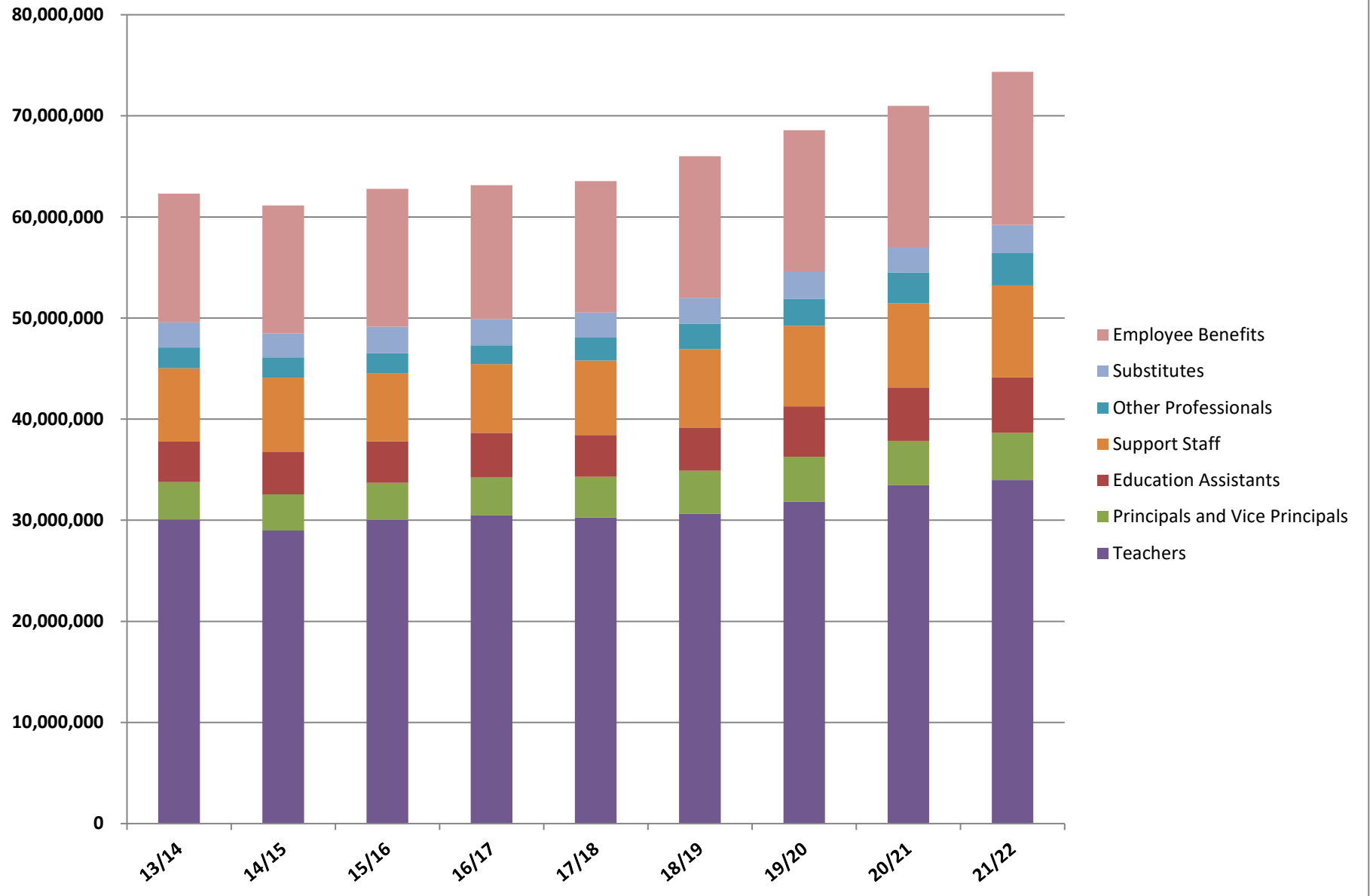


SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

Salaries and Benefits	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Teachers	30,094,792	28,980,792	30,027,080	30,477,306	30,265,398	30,655,913	31,838,433	33,466,555	33,970,928
Principals and Vice Principals	3,691,944	3,588,944	3,693,555	3,764,855	4,040,438	4,235,600	4,447,410	4,385,008	4,673,135
Education Assistants	3,991,013	4,173,200	4,102,093	4,412,631	4,116,957	4,274,420	4,974,499	5,280,899	5,489,592
Support Staff	7,268,760	7,355,574	6,694,635	6,789,683	7,379,130	7,757,096	7,967,628	8,328,123	9,089,669
Other Professionals	2,033,682	2,013,682	1,993,829	1,862,630	2,265,918	2,529,945	2,677,275	3,041,416	3,199,443
Substitutes	2,477,527	2,356,727	2,633,702	2,574,369	2,474,389	2,553,722	2,716,931	2,439,800	2,786,277
Employee Benefits	12,759,567	12,659,868	13,643,771	13,251,800	13,001,496	13,996,645	13,956,015	14,051,027	15,149,356
	<u>62,317,285</u>	<u>61,128,787</u>	<u>62,788,665</u>	<u>63,133,274</u>	<u>63,543,726</u>	<u>66,003,341</u>	<u>68,578,191</u>	<u>70,992,828</u>	<u>74,358,400</u>
Services and Supplies	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Service and Supplies	8,323,921	7,443,406	9,603,859	9,520,658	9,606,336	9,489,061	9,700,735	8,660,764	7,990,760
Rentals and Leases	172,300	172,300	94,400	96,200	94,400	94,400	108,000	130,000	131,262
Dues and Fees	124,066	124,066	346,738	353,673	287,992	270,820	321,024	313,150	359,520
Insurance	200,590	200,590	198,188	202,150	164,674	197,821	168,900	177,000	180,600
Utilities	1,352,465	1,352,465	1,038,179	1,046,036	1,180,786	1,561,438	1,622,359	1,616,580	1,679,559
	<u>10,173,342</u>	<u>9,292,827</u>	<u>11,281,364</u>	<u>11,218,717</u>	<u>11,334,188</u>	<u>11,613,540</u>	<u>11,921,018</u>	<u>10,897,494</u>	<u>10,341,701</u>
Total	72,490,627	70,421,614	74,070,029	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322	84,700,101
Control Total	72,490,627	70,421,614	74,070,029	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322	84,700,101
	0	0	0	0	0	0	0	0	0

Amended Budget data is presented for 2015/16 as there were classification issues with the preliminary 2015/16 budget

SALARIES AND BENEFITS



OTHER EXPENSES

