



BUDGET ADVISORY COMMITTEE MEETING

Thursday, April 7, 2022
3:00 pm, School Board Office

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 February 24, 2022 BAC meeting notes
3. Letter to Minister of Education
4. Review April Budget Facts Package
5. Review Revised Consultation Plan
6. Next Steps



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, regrets

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,

Spencer Gray, SISP

Monique Hiltz, COPACS, regrets

Other Attendees: Trustee Stelck, Chair Silzer, Denise Jones, Don Peterson, and Shauna White

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 meeting notes from the January 27, 2022 BAC meeting. Secretary Treasurer Reid noted that the recommendations from BAC in January were approved by the Board. These were approval of BAC terms of reference, approval of 2022/23 Budget Process Consultation Plan, and approval of a follow-up letter to the Ministry of Education regarding funding.
- Secretary Treasurer Reid presented the February Facts Package. The committee discussed the contents of the package including the 2022/23 to 2031/32 enrolment forecast, February fiscal forecast, and historical budget changes and trends in key balances and operating budgets. Specific topics discussed included: the relationship between enrolment and funding, enrolment uncertainty at SIDES, and the history of accumulated surplus decline and recovery.
- Secretary Treasurer Reid provided a verbal update on the BC Budget released Tuesday February 22, 2022.
- Chair VanWell noted that the next BAC Meeting was Thursday, April 7, 2022, 3:00-5:00pm. Chair VanWell noted that at the next meeting the committee would review:
 - 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
- Chair Vanwell adjourned the meeting.



SCHOOL DISTRICT 63 (SAANICH)

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

February 18, 2022

The Honourable Jennifer Whiteside
Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

Christina Zacharuk
Deputy Ministry of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

Dear Minister Whiteside and Deputy Minister Zacharuk,

Re: Education Funding

At the February 17, 2022 meeting of the Saanich Board of Education, the following motion was carried:

That, as the Minister/Ministry of Education has not responded to our letter of May 26, 2021 regarding education funding, and because there is now a new Minister of Education, the Saanich Board of Education write again to the Minister of Education regarding the issue of funding for public schools that does not compensate for the increase in annual inflationary costs, leaving a potential budget shortfall for school districts each year, requesting that budgets in all public school districts be made whole in this regard and further, urging the Minister to encourage all parties charged with reviewing the education funding formula, under the leadership of the Ministry of Education, to resolve these outstanding issues without further delay, in particular the unfairness of the way the funding formula rewards districts with growth in enrolment, while penalizing districts experiencing declining enrolment.

The funding formula in BC is disproportionately leveraged to enrolment change. As enrolment grows funding generally increases faster than enrolment-based program costs, and as enrolment declines funding decreases faster than enrolment-based program costs. And because funding rates do not keep pace with inflation, even a school district with stable enrolment will experience growing budget pressure each year that can only be addressed over time through program reductions.

Budget planning should focus beyond just the fiscal year ahead, and school districts should prepare multi-year fiscal plans demonstrating that programs are fiscally sustainable. However, this cannot be done effectively when sustainability can only be achieved through reliance on continual enrolment growth.

We appreciate the Ministry's support through the pandemic and to our shared commitment to improving student success through the Framework for Enhancing Student Learning. Stable funding reflecting the financial impact of enrolment change and inflationary changes over time is foundational to the development of programs to enhance student learning that will be sustainable.

Thank you for your consideration of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read 'TD', is positioned above the typed name and title.

Tim Dunford
Board Chair

TD/klg

cc: The Honourable John Horgan, Premier of British Columbia
The Honourable Selena Robinson, Minister of Finance
The Honourable Lana Popham, Minister of Agricultural & MLA for Saanich South
The Honourable Adam Olsen, MLA for Saanich North & the Islands

Attachment: Letter to Minister and Deputy Minister, May 26, 2021



SCHOOL DISTRICT 63 (SAANICH)

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

May 26, 2021

The Honourable Jennifer Whiteside
Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

Scott MacDonald
Deputy Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

Dear Minister Whiteside and Deputy Minister MacDonald,

Re: Fully Funding Collective Agreement and Inflationary Costs

At the May 19, 2021 meeting of the Saanich Board of Education, the following motion was carried:

That the Board send a letter to the Minister of Education and the Ministry of Education, copying local MLAs, Premier Horgan and the Minister of Finance requesting that the Ministry fully fund Collective Agreement and inflationary costs.

This motion was adopted following completion of the 2021/22 budget consultation process, during which a shortfall in funding was identified for collective agreement wage increases and for other identified inflationary budget pressures.

The growth in funding rates for 2021/22 do not fully fund the estimated cost of provincially negotiated collective agreement wage increases, resulting in a funding shortfall of approximately \$274,000. When reflecting all inflationary pressures in 2021/22 (primarily wage and benefit rate increases) there is a structural funding shortfall of approximately \$825,000 that, if enrolment remains stable, will carry forward in perpetuity.

The funding formula in BC is disproportionately leveraged to enrolment change. As enrolment grows funding generally increases faster than enrolment-based program costs, and as enrolment declines funding decreases faster than enrolment-based program costs. And because funding rates do not keep pace with inflation, even a school district with stable enrolment will experience growing budget pressure each year that can only be addressed over time through program reductions.

For the past 4 years, the Saanich School District has been able to fund inflationary pressures with funding from enrolment growth. However, our forecasts indicate enrolment growth will likely moderate and may decrease in the years ahead. Like many districts, our enrolment growth is driven primarily by in-migration which is subject to fluctuation and challenging to forecast.

Budget planning should focus beyond the fiscal year ahead, and school districts should prepare multi-year fiscal plans demonstrating that programs are fiscally sustainable. However, this cannot be done effectively when sustainability can only be achieved through reliance on continual enrolment growth.

We appreciate the Ministry's support through the pandemic and to our shared commitment to improving student success through the Framework for Enhancing Student Learning. Stable funding reflecting the financial impact of enrolment change and inflationary changes over time is foundational to the development of programs to enhance student learning that will be sustainable.

Thank you for your consideration of this letter.

Sincerely,



Tim Dunford
Board Chair

TD/klg

cc: The Honourable John Horgan, Premier of British Columbia
The Honourable Selina Robinson, Minister of Finance
The Honourable Lana Popham, Minister of Agricultural and MLA for Saanich South
The Honourable Adam Olsen, MLA for Saanich North and the Islands



School District No. 63 (Saanich)

2022/23 Annual Budget Facts Package

April 2022

Prepared by:
Jason Reid, Secretary Treasurer

Table of Contents

Section 1	Briefing Note – April Facts Package	Pages 3 - 7
Section 2	Enrolment and Operating Grant Projections	Pages 8 - 12
Section 3	April 2022 Fiscal Forecast	Pages 13 - 16
Section 4	Estimated Operating Fund Budget Pressure	Pages 17 - 18
Section 5	Amended Budget Comparative Analysis	Pages 19 - 32
Section 6	Risk Report	Pages 33 - 41

Section 1

Briefing Note – April Facts Package

To: Budget Advisory Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: April 2022 Budget Facts Package

Date: April 4, 2022

The purpose of this briefing note is provide additional information to supplement the schedules included in sections 2 to 6 of the April Facts Package.

Enrolment and Operating Grant Projections (Section 2)

The enrolment projections included in section 2 are unchanged from those presented to BAC in February¹. Enrolment in 2022/23 is forecasted to decline overall by 96 FTE due to forecasted decline in Online Learning FTE (from 573 to 450), partially offset by growth in neighbourhood schools by 20 FTE. For more information on how enrolment is forecasted refer to the February 2022 Facts Package.

The ministry announced operating grant rates for 2022/23 on March 11th, and the updated funding tables are now available on the [ministry's website](#). The funding rates for 2022/23 are unchanged from the 2021/22 funding rates, and ministry staff report that provincially negotiated collective agreements will be funded by a separate special grant in 2022/23. However, with no other annual inflationary costs being funded in 2022/23 and without projected enrolment growth, a reduction in funding available for programs in 2022/23 results (discussed further in section 4).

Overall operating funding is projected to decrease by \$1,038,990. As funding rates are unchanged, this decrease is attributable primarily to a forecasted decline in enrolment relative to the current school year.

¹ Decreasing the online learning September enrolment forecast was contemplated because of a lower than forecasted February 2022 count and the recent ministry announcement to defer a decision on Provincial Online Learning Schools. However, forecasted September 2022 enrolment of 450 FTE was maintained, in part because any further enrolment decline triggers funding protection which effectively limits the funding decline to variable program costs.

April 2022 Fiscal Forecast (Section 3)

The April 2022 forecast projects that unrestricted surplus (i.e. the contingency reserve) will decline by \$71,843 (from \$2,584,616 to \$2,512,773)². This budgetary deficit results primarily from an increased forecast of salary and benefit costs relative to budget, including for employee replacement due to illness. Actual results will vary from forecast, and because the forecast is necessarily conservative actual results will likely be more favorable than forecast.

Annual budget surplus or deficit represents the extent the district underspends (or in this case overspends) relative to budget. In a typical year a positive variance relative to budget occurs of approximately a \$1.5 million, and this average annual underspend overtime has been used to build the contingency reserve, and to fund program expenditures through appropriation of accumulated surplus reserves.

The appropriation of accumulated surplus to fund continuing expenditures in 2021/22 is \$2,418,503. This appropriation is not sustainable longer term as it exceeds expected annual underspend longer term (approximately \$1.5 million), but it reflected the expected transitory financial impacts of the pandemic, particularly decreased international program enrolment.

The allocation of opening accumulated surplus balance in the 2021/22 Amended Budget is as follows:

District Activities (multi-year funding)	984,527
School Activities (multi-year funding)	694,213
Learning Impacts of Pandemic	234,849
Appropriated for Budget 2021/22	2,418,503
Total Internally Restricted	4,332,092
Contingency Reserve	2,584,616
Total Accumulated Surplus	6,916,708

The April 2022 forecast projects that the entire amount of the accumulated surplus appropriated for Budget 2021/22 (\$2,418,503) will be consumed, and that the contingency reserve will decline from \$2,584,616 to \$2,512,773. This projection that accumulated surplus appropriated for budget will be fully consumed results in significant budget pressure in 2022/23 as described in section 4.

² In comparison, this time last year the April 2021 forecast projected surplus relative to budget of \$2.2 million. However, this level of budgetary surplus was unusual and reflected the impact of non-recurring funding for pandemic related measures.

Estimated Operating Fund Budget Pressure (Section 4)

A detailed budget pressure schedule is included in section 4 of the facts package. The estimated budget pressure for 2022/23 is \$3.4 million and the components are summarized in the table below.

Budget Pressure Summary	
Continuing Budget funded by reserve	2,418,503
Deficit (Surplus) from forecast	71,843
Enrolment based funding decline	1,038,990
Enrolment based staffing reductions	-820,937
Increased International Program contribution	-364,588
Annual inflationary pressures	1,058,500
Estimated Budget Pressure	3,402,311

- Continuing Budget funded by reserve - accumulated surplus funding continuing expenditures results in budget pressure because it is one-time funding. In previous years this budget pressure had been offset by the forecasted annual surplus relative to budget; however, as noted in Section 3 a projected budget deficit of \$71,843 further increases budget pressure.
- Enrolment based funding decline – The enrolment based funding decline is only partially offset by enrolment based staffing reductions. As enrolment based funding fluctuates more than enrolment based program costs, net budget pressure results as enrolment declines.
- International Program contribution – International program enrolment and revenues is forecasted to continue recovering in 2022/23 increasing the net budget contribution by \$364,588; however, international enrolment continues to be limited by the availability of homestay families. As a result, 2022/23 international program enrolment is forecasted at 250 FTE, which remains well below pre-pandemic enrolment levels (320 – 330 FTE). As a result, the forecasted 2022/23 international program contribution remains \$0.6 million lower than the pre-pandemic contribution³.
- Annual inflationary pressures – Annual employee cost inflationary pressures includes inflationary wage increases, CPP rate increases, medical/dental plan premium increases, and recent changes to the Employment Standards Act related to illness and injury leave benefits. Annual service and supply inflationary pressures includes the 2022 election cost and cost escalation in utilities, fuel, and software licenses. As these inflationary pressures are not funded, they directly increase budget pressure in 2022/23.

³ Increased appropriation of accumulated surplus during the past 2 years has offset the negative impact of the pandemic on international program enrolment and revenues.

Balancing Budget 2022/23

The forecasted 2022/23 budget pressure can be balanced partially by increasing further the appropriation of accumulated surplus by accessing the contingency reserve balance (\$2,584,616). It is also possible to recover some carryforward balances from school and departments as was done a few years ago when balancing the 2020/21 preliminary budget. However, appropriation of accumulated surplus is already at an unsustainable level and increasing it further would likely result in the need for more significant program reductions in 2023/24 (the year after next year).

As actual results this year may exceed forecast and because the balance of actual versus budgeted expenditures may also improve in 2022/23, it would be appropriate to allocate a portion of the contingency reserve (and/or carryforward balances) to offset some of the forecasted budget pressure. However, in my view it is necessary to also implement budget reductions in 2022/23 of at least \$1.0 million in order to reestablish budget sustainability and reduce the risk that more dramatic budget reductions will be necessary in the future.

Over the next few weeks, district staff will continue to refine the fiscal forecast and investigate options for the Board to consider in balancing the 2022/23 Budget. The key observations from Section 5 (Amended Budget Comparative Analysis) in combination with consideration of the Saanich context will inform where program reductions are possible.

Amended Budget Comparative Analysis (Section 5)

This analysis compares program expenditures per student FTE with 4 other school districts that are similar in size and with similar geographic factors. When viewing these exhibits it is important to know that budget classifications may not be consistent between school districts, and also that similar program objectives can be met in different ways. Therefore, it is best to focus only on significant variances and, where possible, corroborate with our understanding of Saanich programs and operations. The first document in section 5 is an overview commentary that highlights the key observations.

Risk Report (Section 6)

The 2022 Risk report was reviewed at the March 2022 meeting of the Finance, Facilities and Technology committee and is included for reference. Consistent with the previous year, the most significant risk identified relates to budget sustainability due to the emergence of significant unanticipated financial pressure.

With respect,

Jason Reid
Secretary Treasurer

Section 2

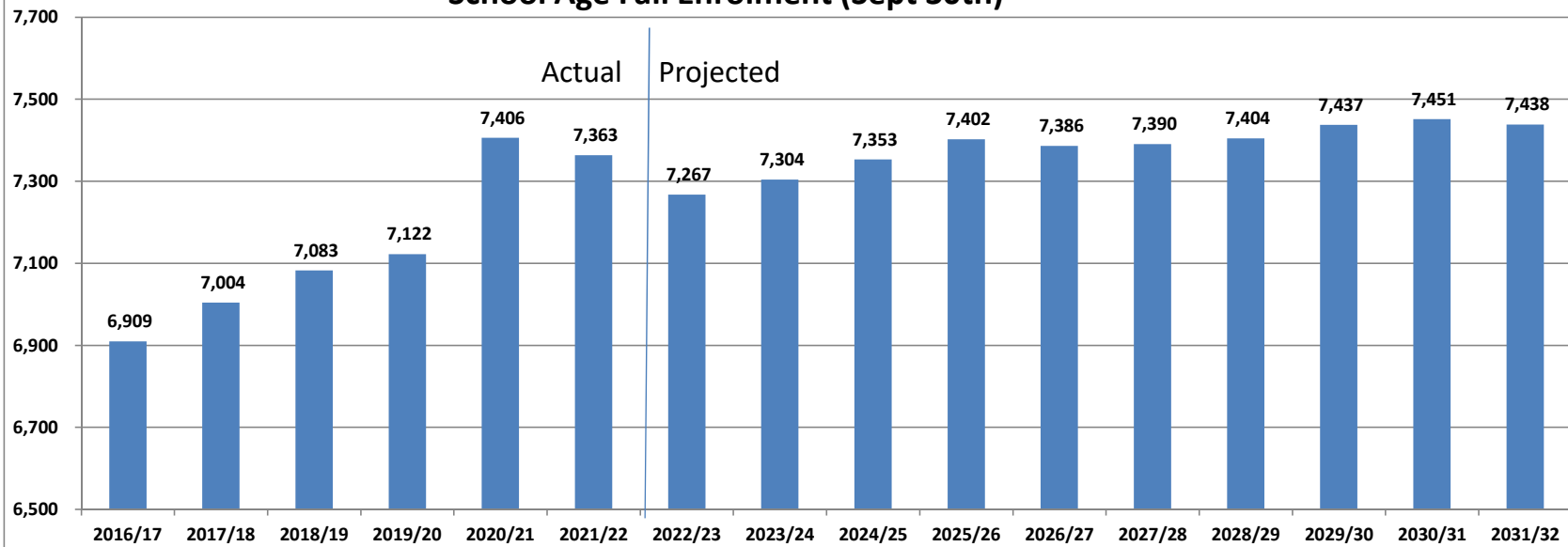
Enrolment and Operating Grant Projections

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

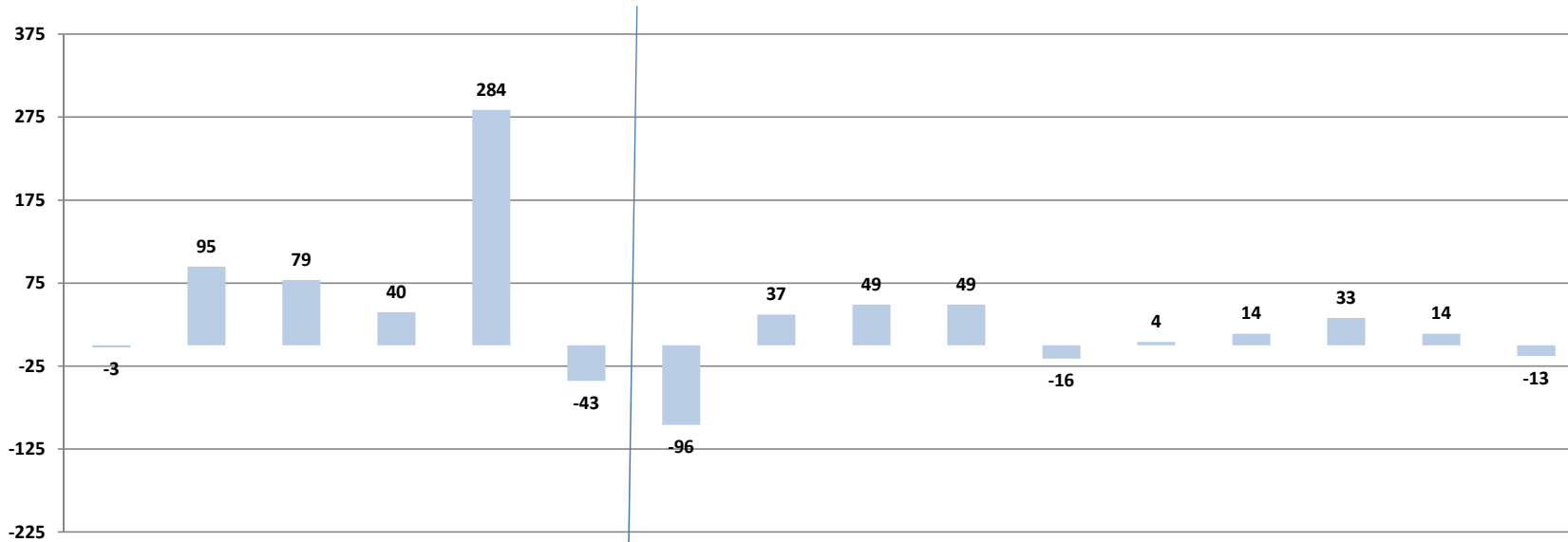
Updated March 2022

	Operating Capacity	← actual					forecast →											
		2016/17	2017/18	2018/19	2019/20	2020/21	Current 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
SEPTEMBER		Forecasted Enrolment																
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	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	
Online 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	15.125	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	118.438	120.000										
Dist. Learning - Non-Grad Adult		26.375	24.750	25.750	31.125	41.625	30.875	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



SCHOOL DISTRICT NO. 63 (SAANICH)
ANALYSIS OF THE MINISTRY OF EDUCATION OPERATING GRANTS

	2021/22 Amended Budget			2022/23 Preliminary Budget			Increase (decrease)
	FTE	Grant	Total	FTE	Grant	Total	
Enrolment based funding							
Standard schools	6596.6250	7,885	52,014,388	6617.0000	7,885	52,175,045	160,657
Continuing education	15.7500	7,885	124,189	15.0000	7,885	118,275	-5,914
Alternate schools	178.0000	7,885	1,403,530	185.0000	7,885	1,458,725	55,195
Online learning	572.6250	6,360	3,641,895	450.0000	6,360	2,862,000	-779,895
	<u>7363.0000</u>			<u>7267.0000</u>			
Course challenges	46.0000	246	11,316	46.0000	246	11,316	0
Home school students	15.0000	250	3,750	15.0000	250	3,750	0
Total September enrolment based funding			57,199,068			56,629,111	-569,957
Supplement for Enrolment Decline			0			88,205	88,205
Unique student needs							
Special education - level 1	9.0000	44,850	403,650	8.0000	44,850	358,800	-44,850
Special education - level 2	320.0000	21,280	6,809,600	315.0000	21,280	6,703,200	-106,400
Special education - level 3	246.0000	10,750	2,644,500	230.0000	10,750	2,472,500	-172,000
English as a second language	529.0000	1,585	838,465	525.0000	1,585	832,125	-6,340
Aboriginal education	621.0000	1,565	971,865	620.0000	1,565	970,300	-1,565
Adult education	30.5000	5,030	153,415	30.0000	5,030	150,900	-2,515
Equity of Opportunity Supplement [New]			410,439			408,662	-1,777
Total Unique Needs Funding			12,231,934			11,896,487	-335,447
Salary differential			1,309,857			1,292,761	-17,096
Unique geographic factors			3,457,442			3,540,456	83,014
Funding Protection			0			0	0
Curriculum and Learning Support Fund			66,652			66,267	-385
Total September operating grant			74,264,953			73,513,287	-751,666
Estimated enrolment based funding - July			115,584			76,160	-39,424
Estimated enrolment based funding - February			1,494,444			1,325,234	-169,210
Estimated enrolment based funding - May			767,560			688,870	-78,690
Total aggregate funding			<u>76,642,541</u>			<u>75,603,551</u>	<u>-1,038,990</u>

SCHOOL DISTRICT NO. 63 (SAANICH)
ANALYSIS OF THE MINISTRY OF EDUCATION OPERATING GRANTS
DETAILS OF FEBRUARY AND MAY ENROLMENT

	2021/22 Amended Budget			2022/23 Preliminary Budget		
	FTE	Grant	Total	FTE	Grant	Total
Estimated enrolment based funding - February						
School Age FTE - Continuing Education	15.000	7,885	118,275	15.000	7,885	118,275
Adult FTE - Continuing Education	1.125	5,030	5,659	1.125	5,030	5,659
K - 9 School Age FTE - Distributed Learning	10.000	3,180	31,800	40.000	3,180	127,200
Gr 10 - 12 School Age FTE - Distributed Learning	160.000	6,360	1,017,600	120.000	6,360	763,200
Adult FTE - Distributed Learning	32.000	5,030	160,960	30.000	5,030	150,900
Designation Funding			160,150			160,000
Total February Enrolment Funding	218.125		1,494,444	206.125		1,325,234
Estimated enrolment based funding - May						
School Age FTE - Continuing Education	15.000	7,885	118,275	15.000	7,885	118,275
Adult FTE - Continuing Education	1.500	5,030	7,545	1.500	5,030	7,545
K - 9 School Age FTE - Distributed Learning	5.000	2,120	10,600	5.000	2,120	10,600
Gr 10 - 12 School Age FTE - Distributed Learning	85.000	6,360	540,600	75.000	6,360	477,000
Adult FTE - Distributed Learning	18.000	5,030	90,540	15.000	5,030	75,450
Total May Enrolment Funding	124.500		767,560	111.500		688,870

Section 3

April 2022 Fiscal Forecast

	Prior Year Actual 2020	Prior Year Actual 2021	Amended Budget	Current Budget	Revenue/ Expenditures to February 28, 2022	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(69,978,199)	(73,905,419)	(76,287,046)	(76,287,046)	(45,875,543)	(76,149,660)	(137,386)	Note 1
627 Indig. Northern Affairs Canada (INAC) Recovery	3,281,144	2,886,687	3,200,058	3,200,061	2,275,530	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)	(1,130,084)	(486,432)	(1,255,070)	124,986	
629 Classroom Enhancement Fund (CEF)	(7,617,267)	(6,953,957)	(8,548,168)	(8,548,168)	(5,114,972)	(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)	(68,000)	(102,971)	(102,971)	34,971	
646 Local Education Agreements/Direct Funding Indig.	(3,281,144)	(2,886,687)	(3,200,058)	(3,200,061)	(2,275,530)	(3,200,061)	-	
647 International and Out of Province Students	(7,086,493)	(3,064,401)	(5,552,575)	(5,552,575)	(5,842,426)	(5,486,575)	(66,000)	
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(439,018)	(666,238)	(274,882)	(363,269)	(285,638)	(363,269)	-	
651 Community Use Of Facilities	(12,874)	(8,694)	-	-	(18,709)	(18,709)	18,709	
659 Other Rentals & Leases	(378,889)	(357,692)	(390,000)	(417,000)	(321,361)	(417,000)	-	
660 Exchange (Gain) Loss	15,273	1,110	-	-	(2,342)	(2,342)	2,342	
661 Interest On Short Term Deposits	(369,858)	(218,358)	(200,000)	(200,000)	(103,365)	(200,000)	-	
662 Appropriated Surplus (prior years carry forward amounts)	-	-	(4,332,092)	(4,332,092)	-	(4,332,092)	-	
672 Student Fees/Certifications	(101,790)	(98,350)	(75,000)	(101,210)	(66,960)	(101,210)	-	
Total Revenue	(85,786,674)	(88,798,804)	(96,857,847)	(97,027,169)	(58,229,880)	(97,004,791)	(22,378)	
Expenses								
105 Salaries - P/VP	4,548,388	4,632,111	4,727,020	4,871,576	3,183,193	4,790,064	81,512	
111 Salaries - Teachers (incl. POSR)	35,048,397	38,742,007	39,819,774	40,053,553	24,409,893	40,166,724	(113,171)	Note 2
307 - Teacher remedy	973,130	987,367	1,513,019	1,513,019	501,029	1,842,565	(329,546)	Note 3
Teacher remedy unspent	-	-	-	-	-	-	-	
122 Salaries - Support Staff (incl. In Service, WCB and First Aid)	8,034,024	8,642,755	9,367,951	9,530,625	5,601,747	9,193,402	337,223	Note 4
123 Salaries - Other Professionals	3,076,688	3,303,738	3,169,536	3,248,358	1,922,682	3,178,367	69,991	
131 Salaries - Educational Assistants	4,910,856	5,434,859	5,916,282	5,932,803	2,999,687	5,563,110	369,693	Note 5
143 Support Staff Replacement Costs	390,629	566,773	452,000	394,200	350,241	615,598	(221,398)	Note 6
146 Teacher Replacement Costs	2,242,596	2,692,913	2,719,485	2,735,298	1,632,053	2,784,034	(48,736)	Note 7
	59,224,708	65,002,523	67,685,067	68,279,432	40,600,525	68,133,865	145,568	
200 Benefits	14,261,495	15,519,136	16,679,978	16,523,586	9,465,477	16,494,472	29,114	
	14,261,495	15,519,136	16,679,978	16,523,586	9,465,477	16,494,472	29,114	
Services & Supplies								
Services	4,650,249	2,950,331	4,884,234	4,939,562	3,154,107	4,939,562	-	
Pro-D & Travel	528,389	490,829	811,010	789,731	284,199	759,731	30,000	
Rentals & Leases	92,429	105,124	150,000	150,000	101,461	150,000	-	
Dues & Fees	336,159	353,722	368,457	390,457	359,515	390,457	-	
Insurance	167,891	157,887	172,000	174,000	162,401	174,000	-	
Supplies	1,960,575	1,083,497	3,318,348	2,541,713	2,109,357	1,041,713	1,500,000	Note 8

	Prior Year Actual 2020	Prior Year Actual 2021	Amended Budget	Current Budget	Revenue/ Expenditures to February 28, 2022	Projected Revenue and Expenditure	Variance From Budget	Notes
Utilities	1,357,815	1,534,300	1,736,535	1,677,500	928,293	1,931,646	(254,146)	Note 9
	9,093,507	6,675,690	11,440,584	10,662,963	7,099,333	9,387,109	1,275,854	
Total Expenses	82,579,710	87,197,349	95,805,629	95,465,981	57,165,335	94,015,446	1,450,535	
Transfer from operating for purchase of capital assets	1,677,301	1,280,575	969,968	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	-	82,250		
(Surplus)/Deficit	(1,437,525)	(238,630)	0	(0)	(1,064,545)	(1,428,157)	1,428,157	
					Opening Unrestricted Surplus	(2,584,616)		
					Estimated School and District Carry Forwards	1,500,000		
					Estimated Closing Unrestricted (Surplus)/Deficit	(2,512,773)		

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 - February SIDES enrolment count was lower than projected.
Note 2 - Teacher salaries negative variance is due to a variety of small factors.
Note 3 - Remedy is forecasted to exceed budget due to higher than expected class size remedy (article D.1.5).
Note 4 - Support staff positive variance is due to hiring lag in replacing vacant positions and extremely competitive job market.
Note 5 - 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 6 - 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 7 - The negative variance in teacher replacement costs is due to higher than budgeted use of sick and emergency leave. Supplemental employment benefit top up is predicted monthly at the average of what we paid over the last fiscal year. This is a significant source of uncertainty in the forecast as payments vary significantly month to month based on number of leaves and timing of receipt of paperwork from staff.
Note 8 - Assumption made in preparing this forecast is that departments and schools will spend their services and supplies budgets as allocated, other than the following: (\$1,500,000) expected school and district carry forward

Note 9 - Utilities negative variance is due to:

\$ 85,047 sudden increase in fuel prices (affecting school bus fuel costs and white fleet vehicle fuel costs).

\$146,993 higher usage of natural gas for heat throughout the year (attributable to increasing fresh air intake in our HVAC systems during the pandemic) as well as 8% price increase taking effect in January 2022.

\$ 22,106 higher than budgeted Digital Services Recovery charged by Ministry of Education

\$254,146 total

Section 4

Estimated Operating Fund Budget Pressure

**OPERATING FUND BUDGET PRESSURE
SCHOOL DISTRICT NO. 63 (SAANICH)
FOR THE 2022/23 FISCAL YEAR**

Decrease (increase) in revenues:

Continuing Expenses Funded by Appropriation of Accum. Surplus	2,418,503
Budget surplus emerging from forecast (i.e. 22/23 acc. surplus appropriation)	71,843
(Increase)/Decrease in operating grant	1,038,990
(Increase)/Decrease in other revenues	0
(Increase) in International Program contribution	-364,588
	3,164,748

Increase (decrease) in expenses:

CUPE wages (Provincially negotiated collective agreements to be funded)	0
Teacher wages (Provincially negotiated collective agreements to be funded)	0
Exempt staff salary	185,000
Net Employee Benefit Cost Escalation	367,000
Amendments to Employment Standards Act - Illness and Injury Leave	200,000
Reduce Enrolling Teacher (for projected student FTE)	-584,639
Reduce Non-enrolling Teacher by 1.0 FTE (for projected student FTE)	-106,298
Staffing cost contingency (offset Supplement for Enrolment Decline)	20,000
EA FTE (for projected unique needs)	-150,000
Utilities and Fuel Cost Inflation	156,500
Trustee Election	100,000
Software Licensing and other Service/Supply Cost Inflation	50,000
	237,563

Proposed Budget Increases:

0
0

Total Operating Fund Pressure

3,402,311

Possible Reductions or Revenue increases:

Allocate Contingency Reserve	0
	0

0

International net budget change	
Tuition net revenue increase	-630,175
Homestay placement fee increase	-18,850
Wages and Benefits increase	72,780
Service and supplies increase	211,657
Net District Budget Pressure	-364,588

Budget Pressure Summary	
Continuing Budget funded by reserve	2,418,503
Deficit (Surplus) from forecast	71,843
Enrolment based funding decline	1,038,990
Enrolment based staffing reductions	-820,937
Increased International Program contribution	-364,588
Annual inflationary pressures	1,058,500
Estimated Budget Pressure	3,402,311

Section 5

Amended Budget Comparative Analysis

Saanich School District
Analysis of 2021/22 Amended Budgets

Purpose

This document supplements exhibits 1 to 8 with additional commentary and observations.

When viewing these exhibits it is important to know that budget classifications may not be consistent between school districts, and also that similar program objectives can be met in different ways. Therefore, it is best to focus only on significant variances and, where possible, corroborate with our understanding of Saanich programs and operations.

Function 1 (Instruction) Observations

- The overall function 1 (Instruction) budget per student FTE is slightly below the average (Exhibit 2 - \$9,683.7 versus average of \$9,691.0), and the salary and benefits budget for function 1 is below the average by \$86.4 per FTE (Exhibit 3 - \$9,062.1 versus average of \$9,148.5).
- A factor decreasing function 1 (instruction) expenditure (relative to comparison districts) is that SD63 receives relatively less funding per FTE for unique needs and CEF-Staffing (Exhibit 1 – Unique Needs: \$107/FTE below average (1,575 versus 1,682) / CEF-staffing: \$45/FTE below average (\$831 versus \$876)).
- Regular Instruction (1.02) - SD63 budgets \$75/FTE less on Regular Instruction salary and benefits (Exhibit 6) relative to the average of comparable school districts, or \$584,409 less when grossed up to SD63 enrolment.
- Library Services (1.07) - SD63 budgets \$43/FTE less on Library Services salary and benefits (Exhibit 6) relative to the average of comparable school districts, or \$330,913 less when grossed up to SD63 enrolment. This net variance/FTE is comprised of:

Teacher Salaries	-53
Support Staff Salaries	17
Substitute Salaries	-1
Employee Benefits	-5
Total Salaries and Benefits Variance	-43

- Counselling Services (1.08) - SD63 budgets \$82/FTE less on Counselling Services salary and benefits (Exhibit 6) relative to the average of comparable school districts, or \$635,173 less when grossed up to SD63 enrolment. In all districts, function 1.08 primarily funds teacher (counsellor) salaries and benefits. (Note that SD63 and other districts also fund YFC counsellors with Community Link Funding reported in the special purpose fund and not reflected in this analysis).
- Special Education (1.10) – SD63 budgets \$127/FTE more on Special Education salary and benefits (Exhibit 6) relative to the average of comparable school districts, or \$988,308 more when grossed up to SD63 enrolment. This net variance/FTE is comprised¹ of:

¹ In SD63 psychologists and speech pathologists are reported as other professionals in function 1.10. As these positions are included in teacher salaries in some other districts, teacher and other professional salaries are combined for comparison purposes

Saanich School District
Analysis of 2021/22 Amended Budgets

Teacher and Other Professional Salaries	133
PVP Salaries	32
Education Assistant Salaries	-77
Support Staff Salaries	9
Substitute Salaries	-30
Employee Benefits	60
Total Salaries and Benefits Variance	127

- English Language Learning (1.30) – SD63 ELL salary and benefit budget is \$139/FTE compared to an average of \$68/FTE for comparable school districts (Exhibit 6). This difference is attributable primarily to a higher proportion of ELL students in SD63 – in SD63 supplemental funding for ELL identified students is \$108/FTE and the average in comparison districts is \$60/FTE (Exhibit 1).
- Indigenous Education (1.31) - SD63 Indigenous Education salary and benefit budget is \$152/FTE compared to an average of \$287/FTE for comparable school districts (Exhibit 6). This difference is attributable to a lower percentage of Indigenous students in SD63 relative to comparison districts - in SD63 supplemental funding for identified Indigenous students is \$125/FTE and the average in the comparison districts is \$290/FTE (Exhibit 1).
- School Administration (1.41) - SD63 budgets \$46/FTE more on School Administration salary and benefits (Exhibit 6), or \$353,607 more when grossed up to SD63 enrolment. This net variance/FTE is comprised of:

Teacher Salaries	0
PVP Salaries	-16
Education Assistant Salaries	0
Support Staff Salaries	53
Other Professional Salaries	-3
Substitute Salaries	-6
Employee Benefits	18
Total Salaries and Benefits Variance	46

- While function 1 service and supply budgets are above average (Exhibit 4 – \$621.6 versus \$542.5), actual expenditures last year close to and slightly below average (Exhibit 4a – \$404.1 versus \$412.6). This higher budget relative to expenditure is attributable to more decentralized budgeting of multi-year funding for equipment replacement and programs in SD63 schools (i.e. budgeted school carryforward balances).

Function 4 (District Administration) Observations

- The function 4 (District Administration) budget per student FTE (Overall and Salaries and Benefits) is below the average (Exhibit 2 - \$445.2 versus \$469.0 / Exhibit 3 - \$351.6 versus \$372.2).
- Budgeted and prior year actual service and supplies expenditures are close to the average (Exhibit 4 - \$93.6 versus \$96.8 / Exhibit 4a - \$66.8 versus \$67.6).

Saanich School District
Analysis of 2021/22 Amended Budgets

Function 5 (Operations and Maintenance) Observations

- The function 5 (Operations and Maintenance) overall budget per student FTE is below average (Exhibit 2 - \$1,078.6 versus \$1,133.0), and the salaries and benefits budget is close to the average (Exhibit 3 - \$753.2 versus \$750.6).
- Budgeted and prior year actual service and supplies expenditures are well below the average (Exhibit 4 - \$325.4 versus \$382.3 / Exhibit 4a - \$244.3 versus \$411.7).
- Note that inconsistent classification of expenditures to “operating fund capital expenditures” reduces the comparability of service and supply expense when looking at reporting by function. In Exhibit 4, operating capital expenditures for SD63 have been reallocated to relevant functions; however, as this information was not available for other districts it is likely the function 5 variance in exhibit 4 is actually greater (as function 5 expenditures in other districts are likely also included in the “Operating Fund Capital Purchases Line”.)
- In Exhibit 4a, actual function 5 service and supply expenditures in SD63 is \$244.3/FTE compared to the average of \$411.7. However, this variance is likely overstated as more expenditures were reported as “Operating Fund Capital Purchases “ by SD63 when compared to other districts.
- In short, the analysis shows that function 5 service and supply budgets are well below average; however, the exact difference cannot be determined due to differences in how expenditures are classified.
- Classification is not a factor when looking at overall district service and supply expenditures – when looking at service and supply expenditures overall, SD63 budgeted and actual expense is below average (Exhibit 4 - \$1,193.9 versus \$1,262.2 / Exhibit 4a - \$923.7 versus \$1,041.2).

Function 7 (Transportation and Housing) Observations

- The function 7 (Transportation and Housing) overall budget is below average (Exhibit 2 - \$193.4 versus \$244.7). This is attributable to the Saanich School District being more geographically contained than the comparable school districts.

Information Technology Observations

- The overall Information Technology budget in SD63 is above average (Exhibit 2 - \$276.1 versus \$208.3). The salary and benefits budget is above average (Exhibit 3 - \$165.7 versus \$109.3). The centralization of school based IT positions this year contributed to this salary and benefits variance.
- The services and supplies budget is above average (Exhibit 4 – 110.3 versus \$99.0); however, as described above for function 5, in exhibit 4 other districts likely also include IT infrastructure spending in “Operating Fund Capital Purchases”. Also, several districts report allocating local capital (from capital fund and not included in analysis) to IT infrastructure expenditures (see note for exhibit 4). As a result, SD63 is actually below average in service, supply and infrastructure budgets, although the exact amount cannot be quantified with the information available. What is known is that available budget for infrastructure is a limiting factor in implementation of the SD63 IT Refresh plan.
- Overall, within the IT function SD63 allocates more budget to salaries and benefits, and allocates less budget to service, supplies and infrastructure.

Saanich School District
Analysis of 2021/22 Amended Budgets

Teacher Staffing Analysis

This analysis looks at teacher staffing ratios in comparison to historical ratios and in relation to ratios required by collective agreement language (i.e. class size and composition language restored in 2017/18). This information is provided to corroborate the budget observations in Exhibits 1 to 7 that relate to function 1 (Instruction).

The ratio of enrolling educators to student FTE is presented in the table below. The overall target ratio for 2021/22 was 20.3 enrolling educators per student FTE. This target ratio is set by adjusting the ratio established following the restoration of class size and composition in 2017/18 for changes impacting the overall ratio such as subsequent changes to contractual prep time, SIDES enrolment, and the proportion of CEF funding allocated to non-enrolling versus enrolling positions.

Year	Enrolment	Enrolling Educator FTE	Ratio	Notes
2000/01	8,411	381.7	22.04	Year prior to language being removed
2016/17	6,909	309.1	22.35	Year prior to restoration
2017/18	7,004	346.7	20.20	Restoration year
2018/19	7,083	347.5	20.39	Second year of restoration
2019/20	7,122	354.9	20.07	Ratio lowered by enrolment fluctuation
2020/21	7,406	376.8	19.66	Ratio lowered by pandemic
2021/22	7,363	363.0	20.28	Close to target ratio of 20.30

Comparative analysis of non-enrolling teacher staffing ratios is presented in Exhibit 8. As shown in this exhibit, Teacher Librarians and Teacher Counsellors are staffed just above the ratio required by the collective agreement. For the combined category of BS/LA/IST/ELL, teacher staffing in 2021/22 is 18.19 FTE above the required collective agreement ratios (9 FTE of this excess is funded by the Classroom Enhancement Fund (Article D.1.5 Fund) and the remaining 9.19 FTE is funded in the operating fund).

These observed non-enrolling ratios relative to contractual ratios are consistent with the observations in Exhibit 6, which shows that, relative to the comparison districts, Saanich invests more salaries and benefits in functions 1.10 (Special Education) and 1.30 (English Language Learning) and less salaries and benefits in functions 1.07 (Library Services) and 1.08 (Counselling).

**Exhibit 1: Ratio of Supplemental Funding to Funded FTE
2021/22 Operating Grants based on September 2021 Enrolment**

This exhibit provides information on supplemental and CEF funding (in total and in relation to student funded FTE) for each district. The purpose of this information is to provide context when reviewing the comparisons of expenditures by district in exhibits 2 to 5.

	SD63	SD71	SD72	SD75	SD79	Average	Average Excluding SD63
Funded Enrolment	7,768	10,211	5,652	6,517	8,416	7,713	7,699
Supplemental Funding / CEF							
Special Needs (L1, L2 & L3)	9,857,750	10,013,390	7,903,270	9,622,590	11,387,680		
English Language Learning	838,465	206,050	407,345	537,315	564,260		
Indigenous Education	971,865	2,478,960	1,909,300	1,757,495	2,618,245		
Adult Education	153,415	80,166	23,893	11,946	1,258		
Equity of Opportunity Supplement	410,439	402,695	375,191	326,384	466,144		
Total Supplement for Unique Needs	12,231,934	13,181,261	10,618,999	12,255,730	15,037,587		
Supplement for Salary Differential	1,309,857	2,244,219	887,900	790,286	1,373,597		
Supplement for Unique Geographical Factors	3,457,442	5,640,627	5,158,886	3,671,149	5,332,716		
Curriculum and Learning Support	66,652	85,389	48,770	55,700	73,001		
Total Supplemental Funding	17,065,885	21,151,496	16,714,555	16,772,865	21,816,901		
Classroom Enhancement Fund - Staffing	6,452,258	9,875,840	3,251,249	6,209,296	8,889,361		
Classroom Enhancement Fund - Overhead	848,635	1,471,710	291,660	259,203	877,071		
Total Classroom Enhancement Fund	7,300,893	11,347,550	3,542,909	6,468,499	9,766,432		
Funding per Funded FTE							
Special Needs (L1, L2 & L3)	1,269	981	1,398	1,476	1,353	1,295	1,302
English Language Learning	108	20	72	82	67	70	60
Indigenous Education	125	243	338	270	311	257	290
Adult Education	20	8	4	2	0	7	4
Equity of Opportunity Supplement	53	39	66	50	55	53	53
Total Supplement for Unique Needs (per FTE)	1,575	1,291	1,879	1,881	1,787	1,682	1,709
Supplement for Salary Differential	169	220	157	121	163	166	165
Supplement for Unique Geographical Factors	445	552	913	563	634	621	666
Curriculum and Learning Support	9	8	9	9	9	9	9
Total Supplemental Funding (per FTE)	2,197	2,071	2,957	2,574	2,592	2,478	2,549
Classroom Enhancement Fund - Staffing	831	967	575	953	1,056	876	888
Classroom Enhancement Fund - Overhead	109	144	52	40	104	90	85
Total Classroom Enhancement Fund (per FTE)	940	1,111	627	993	1,160	966	973

Sources: Amended budgets (enrolment), Operating Grant Tables - Dec 2021 (supplemental funding), and Summary of Grants - Dec 2021 (CEF funding)

Exhibit 2: Ratio of Total Expenditure to Funded FTE (by program)
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2021/22 Amended Budget

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) total budgeted expenditures by program per funded FTE.

	SD63	SD71	SD72	SD75	SD79	Average
Funded Enrolment	7,768	10,211	5,652	6,517	8,416	7,713
TOTAL EXPENDITURE BY PROGRAM						
1 Instruction						
1.02 Regular Instruction	5,920.2	5,796.8	6,023.8	5,656.1	6,237.2	5,926.8
1.03 Career Programs	151.4	135.9	-	240.7	188.6	143.3
1.07 Library Services	211.2	287.6	338.9	221.6	256.5	263.1
1.08 Counselling	156.8	251.2	239.7	211.5	254.9	222.8
1.10 Special Education	2,052.5	1,547.6	1,819.0	2,189.5	1,828.4	1,887.4
1.30 English Language Learning	139.5	21.9	71.4	103.6	75.3	82.3
1.31 Indigenous Education	191.5	272.4	384.3	359.9	376.1	316.8
1.41 School Administration	860.7	791.7	788.0	915.0	814.8	834.0
1.60 Summer School	-	-	23.2	4.8	-	5.6
1.61 Continuing Education	-	-	-	-	-	-
1.64 Other	-	36.2	-	5.8	1.6	8.7
Total Function 1	9,683.7	9,141.4	9,688.3	9,908.3	10,033.4	9,691.0
4 District Administration						
4.11 Educational Administration	144.8	134.1	174.7	155.9	97.3	141.4
4.40 School District Governance	26.0	37.1	37.8	27.2	53.5	36.3
4.41 Business Administration	274.3	246.9	343.6	318.5	273.2	291.3
Total Function 4	445.2	418.1	556.1	501.7	424.1	469.0
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	156.5	95.6	63.5	110.8	109.5	107.2
5.50 Maintenance Operations	624.1	666.0	856.7	791.1	696.6	726.9
5.52 Maintenance of Grounds	102.1	70.3	128.7	81.5	76.6	91.9
5.56 Utilities	195.9	172.1	244.3	203.5	219.2	207.0
Total Function 5	1,078.6	1,004.1	1,293.2	1,187.0	1,102.0	1,133.0
7 Transportation and Housing						
7.41 Transportation and Housing Administration	27.1	2.4	-	22.6	35.9	17.6
7.70 Student Transportation	166.3	215.7	273.9	151.8	317.3	225.0
7.73 Housing	-	-	10.6	-	-	2.1
Total Function 7	193.4	218.0	284.6	174.4	353.2	244.7
Information Technology (reclass from other functions)	276.1	204.8	160.3	151.9	248.6	208.3
Operating Fund Capital Purchases	-	61.2	98.3	-	35.6	39.0
Grand Total	11,676.9	11,047.6	12,080.7	11,923.2	12,196.7	11,785.1

Exhibit 3: Ratio of Salary and Benefit Expenditure to Funded FTE (by program)
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2021/22 Amended Budget

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) salary and benefit budgeted expenditures by program per funded FTE.

	SD63	SD71	SD72	SD75	SD79	Average
Funded Enrolment	7,768	10,211	5,652	6,517	8,416	7,713
SALARIES AND BENEFITS EXPENDITURE BY PROGRAM						
1 Instruction						
1.02 Regular Instruction	5,527.6	5,299.7	5,700.6	5,411.4	5,999.4	5,587.7
1.03 Career Programs	96.8	104.7	-	199.6	101.4	100.5
1.07 Library Services	203.5	248.6	272.5	215.1	248.2	237.6
1.08 Counselling	156.7	249.1	239.7	210.6	254.2	222.1
1.10 Special Education	1,942.7	1,517.3	1,792.5	2,158.2	1,793.7	1,840.9
1.30 English Language Learning	138.9	21.9	71.0	102.9	74.7	81.9
1.31 Indigenous Education	152.3	208.1	339.6	280.5	318.1	259.7
1.41 School Administration	843.7	759.4	747.4	883.9	802.0	807.3
1.60 Summer School	-	-	22.6	4.8	-	5.5
1.61 Continuing Education	-	-	-	-	-	-
1.64 Other	-	20.9	-	5.8	-	5.3
Total Function 1	9,062.1	8,429.8	9,186.0	9,472.7	9,592.0	9,148.5
4 District Administration						
4.11 Educational Administration	124.7	121.5	155.5	131.5	93.3	125.3
4.40 School District Governance	16.6	24.5	18.6	17.0	39.4	23.2
4.41 Business Administration	210.2	168.9	253.3	257.6	228.5	223.7
Total Function 4	351.6	314.9	427.4	406.2	361.1	372.2
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	95.2	50.0	39.7	71.5	81.4	67.6
5.50 Maintenance Operations	578.0	570.5	708.6	642.8	589.3	617.9
5.52 Maintenance of Grounds	79.9	56.1	73.1	55.1	61.8	65.2
5.56 Utilities	-	-	-	-	-	-
Total Function 5	753.2	676.6	821.5	769.4	732.6	750.6
7 Transportation and Housing						
7.41 Transportation and Housing Administration	26.4	1.7	-	21.6	33.2	16.6
7.70 Student Transportation	124.0	-	175.8	116.8	210.9	125.5
7.73 Housing	-	-	-	-	-	-
Total Function 7	150.4	1.7	175.8	138.4	244.1	142.1
Information Technology (reclass from other functions)	165.7	99.8	126.6	71.8	82.7	109.3
Grand Total	10,483.0	9,522.8	10,737.4	10,858.6	11,012.4	10,522.8

Note that transportation is contracted out in SD71

Exhibit 4: Ratio of Services and Supplies Expenditure to Funded FTE (by program)
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2021/22 Amended Budget

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) service and supplies budgeted expenditures by program per funded FTE. See exhibit 4a for analysis of 2020/21 actual expenditures (operating fund only).

	SD63	SD71	SD72	SD75	SD79	Average
Funded Enrolment	7,768	10,211	5,652	6,517	8,416	7,713
SERVICE AND SUPPLIES EXPENDITURE BY PROGRAM						
1 Instruction						
1.02 Regular Instruction	392.6	497.1	323.2	244.7	237.7	339.1
1.03 Career Programs	54.7	31.2	-	41.1	87.2	42.8
1.07 Library Services	7.6	39.0	66.3	6.4	8.3	25.5
1.08 Counselling	0.1	2.1	-	0.8	0.7	0.7
1.10 Special Education	109.8	30.3	26.5	31.2	34.6	46.5
1.30 English Language Learning	0.6	-	0.4	0.8	0.5	0.5
1.31 Indigenous Education	39.2	64.3	44.6	79.4	58.0	57.1
1.41 School Administration	17.0	32.3	40.6	31.1	12.8	26.8
1.60 Summer School	-	-	0.7	-	-	0.1
1.61 Continuing Education	-	-	-	-	-	-
1.64 Other	-	15.3	-	-	1.6	3.4
Total Function 1	621.6	711.6	502.3	435.5	441.4	542.5
4 District Administration						
4.11 Educational Administration	20.1	12.6	19.2	24.4	4.0	16.1
4.40 School District Governance	9.4	12.6	19.1	10.2	14.2	13.1
4.41 Business Administration	64.2	78.0	90.4	60.9	44.8	67.6
Total Function 4	93.6	103.2	128.7	95.5	63.0	96.8
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	61.3	45.6	23.8	39.3	28.1	39.6
5.50 Maintenance Operations	46.0	95.6	148.1	148.3	107.3	109.1
5.52 Maintenance of Grounds	22.2	14.2	55.6	26.4	14.8	26.6
5.56 Utilities	195.9	172.1	244.3	203.5	219.2	207.0
Total Function 5	325.4	327.5	471.7	417.5	369.4	382.3
7 Transportation and Housing						
7.41 Transportation and Housing Administration	0.6	0.7	-	1.0	2.7	1.0
7.70 Student Transportation	42.3	215.7	98.1	35.0	106.4	99.5
7.73 Housing	-	-	10.6	-	-	2.1
Total Function 7	42.9	216.3	108.7	36.0	109.1	102.6
Information Technology (reclass from other functions)	110.3	105.0	33.6	80.2	165.8	99.0
Operating Fund Capital Purchases (entered field)	-	61.2	98.3	-	35.6	39.0
Grand Total	1,193.9	1,524.9	1,343.3	1,064.7	1,184.3	1,262.2

Note that budgeted purchases from the capital fund are not included in these figures, and in some districts both operating and capital funds are invested in IT. The following districts reported budget in the capital fund allocated to IT equipment replacement: SD71 - \$1,035,000, SD72 -\$525,000, and SD75 - \$170,000.

Note that transportation is contracted out in SD71

Exhibit 4a: Ratio of Services and Supplies Expenditure to Funded FTE (by Function)

Operating Fund Only

Function 1.62 International is excluded

2020/21 Actual Expenditure

This exhibit presents actual 2020/21 operating fund expenditures for service, supplies and capital. When looking at these expenditures, actual expenditures are more comparable than budgeted expenditures due to inconsistency in the budgeting of surplus carryforwards and capital expenditures. In some school districts, surplus carryforwards (i.e. multi-year funding) in schools and programs are budgeted as expenditures (to provide spending authority); however, balances are maintained over time. As the amount of surplus carryforwards and the methods of budgeting can vary, comparison of actual service and supply expenses is more meaningful.

	SD63	SD71	SD72	SD75	SD79	Average
Funded Enrolment	7,768	10,211	5,652	6,517	8,416	7,713
SERVICES AND SUPPLIES EXPENDITURE BY FUNCTION						
1 Instruction						
1.02 Regular Instruction	265.9	371.2	298.4	171.8	222.5	266.0
1.03 Career Programs	51.7	28.2	0.0	43.9	85.4	41.8
1.07 Library Services	7.5	35.6	40.6	7.0	7.8	19.7
1.08 Counselling	0.0	0.0	0.1	0.4	0.1	0.1
1.10 Special Education	58.4	11.2	17.4	21.4	8.6	23.4
1.30 English Language Learning	0.2	0.0	0.3	0.6	0.3	0.3
1.31 Indigenous Education	6.9	50.6	40.9	36.1	19.0	30.7
1.41 School Administration	13.4	55.1	26.3	29.2	11.1	27.1
1.60 Summer School	-	-	0.1	-	-	0.0
1.61 Continuing Education	-	-	-	-	-	-
1.64 Other	-	14.6	-	1.4	1.7	3.5
Total Function 1	404.1	566.6	424.1	311.8	356.6	412.6
4 District Administration						
4.11 Educational Administration	8.5	2.0	26.0	21.9	2.5	12.2
4.40 School District Governance	8.6	8.8	11.2	7.2	8.8	8.9
4.41 Business Administration	49.7	61.6	41.2	41.9	38.0	46.5
Total Function 4	66.8	72.5	78.4	71.0	49.3	67.6
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	45.3	40.4	17.4	35.1	25.4	32.7
5.50 Maintenance Operations	5.2	149.7	244.5	191.7	186.4	155.5
5.52 Maintenance of Grounds	22.0	26.9	29.6	17.9	7.7	20.8
5.56 Utilities	171.8	196.7	276.9	185.9	182.1	202.7
Total Function 5	244.3	413.7	568.4	430.5	401.6	411.7
7 Transportation and Housing						
7.41 Transportation and Housing Administration	2.5	0.6	-	0.4	1.1	0.9
7.70 Student Transportation	41.2	192.1	87.1	29.5	102.7	90.5
7.73 Housing	-	-	8.9	-	-	1.8
Total Function 7	43.7	192.6	95.9	29.9	103.7	93.2
Operating Fund Capital Purchases	164.8	44.5	48.9	1.2	21.2	56.1
Total Operating Fund Service, Supplies and Capital Expenditure	923.7	1,289.9	1,215.6	844.4	932.5	1,041.2

Note that transportation is contracted out in SD71

Exhibit 5: Ratio of Expenditure by Object to Funded FTE
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2021/22 Amended Budget

This exhibit presents operating fund expense by category, by functions (1, 4, and 5), and for all functions. Note that variation in other professional salaries results from inconsistent classification of psychologists and speech pathologists. In some districts these positions are reported as other professionals in function 1, and in other districts one or both of these categories are reported as teacher staffing. For comparison purposes, teacher and other professional staffing in function 1 are combined in the far right column.

School District	Funded Enrolment	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total	Teachers and Func 1 Oth Professionals Combined
FUNCTION 1 (INSTRUCTION) - OPERATING FUND AND CEF (Staffing & Overhead)													
SD63	7,768.4	5,035.4	607.3	761.6	375.7	106.4	375.6	7,261.9	1,800.2	9,062.1	621.6	9,683.7	5,141.8
SD71	10,210.9	4,822.2	546.4	775.6	286.0	25.1	351.9	6,807.3	1,622.5	8,429.8	711.6	9,141.4	4,847.4
SD72	5,652.3	5,234.2	754.7	929.4	258.5	4.2	348.3	7,529.3	1,656.8	9,186.0	502.3	9,688.3	5,238.4
SD75	6,517.3	5,121.3	681.5	1,036.6	425.1	11.7	407.4	7,683.6	1,789.1	9,472.7	435.5	9,908.3	5,133.0
SD79	8,416.4	5,279.9	665.4	981.1	312.7	29.8	538.1	7,806.9	1,785.0	9,592.0	441.4	10,033.4	5,309.6
Average	7,713.0	5,098.6	651.1	896.8	331.6	35.5	404.3	7,417.8	1,730.7	9,148.5	542.5	9,691.0	5,134.1
FUNCTION 4 (DISTRICT ADMINISTRATION) - OPERATING FUND AND CEF (Staffing & Overhead)													
SD63	7,768.4	-	-	-	60.8	214.3	-	275.0	76.5	351.6	93.6	445.2	
SD71	10,210.9	-	-	-	40.3	214.2	0.5	255.0	59.9	314.9	103.2	418.1	
SD72	5,652.3	-	-	-	72.5	270.1	-	342.6	84.8	427.4	128.7	556.1	
SD75	6,517.3	-	-	-	92.9	239.4	0.8	333.1	73.0	406.2	95.5	501.7	
SD79	8,416.4	-	35.5	-	85.5	176.3	3.6	300.9	60.2	361.1	63.0	424.1	
Average	7,713.0	-	7.1	-	70.4	222.8	1.0	301.3	70.9	372.2	96.8	469.0	
FUNCTION 5 (OPERATIONS) excluding IT - OPERATING FUND AND CEF (Staffing & Overhead)													
SD63	7,768.4	-	-	-	517.2	54.0	19.6	590.9	162.3	753.2	325.4	1,078.6	
SD71	10,210.9	-	-	-	496.2	40.5	13.7	550.3	126.2	676.6	327.5	1,004.1	
SD72	5,652.3	-	-	-	636.4	22.0	-	658.4	163.0	821.5	471.7	1,293.2	
SD75	6,517.3	-	-	-	537.6	42.7	39.6	620.0	149.4	769.4	417.5	1,187.0	
SD79	8,416.4	-	-	-	520.2	47.0	27.7	595.0	137.6	732.6	369.4	1,102.0	
Average	7,713.0	-	-	-	541.5	41.3	20.1	602.9	147.7	750.6	382.3	1,133.0	
ALL FUNCTIONS - OPERATING FUND AND CEF (Staffing & Overhead)													
SD63	7,768.4	5,049.3	607.3	761.6	1,149.1	403.2	406.1	8,376.6	2,106.5	10,483.0	1,193.9	11,676.9	
SD71	10,210.9	4,822.2	546.4	775.6	880.2	304.0	366.1	7,694.6	1,828.2	9,522.8	1,463.6	10,986.4	
SD72	5,652.3	5,234.2	754.7	929.4	1,185.7	322.0	348.3	8,774.3	1,963.1	10,737.4	1,245.0	11,982.4	
SD75	6,517.3	5,121.3	681.5	1,036.6	1,210.1	307.2	447.7	8,804.5	2,054.1	10,858.6	1,064.7	11,923.2	
SD79	8,416.4	5,279.9	716.7	981.1	1,143.0	264.8	581.6	8,967.1	2,045.3	11,012.4	1,148.7	12,161.2	
Average	7,713.0	5,101.4	661.3	896.8	1,113.6	320.3	430.0	8,523.4	1,999.4	10,522.8	1,223.2	11,746.0	

**Exhibit 6: Difference in Ratio of Salary and Benefit Expenditure to Funded FTE
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2021/22 Amended Budget**

Function and Program	Ratio - SD63	Ratio - Average of Comparison Districts	Ratio Percentage Difference	Gross Budget Difference (difference times enrolment)
SALARIES AND BENEFITS EXPENDITURE BY PROGRAM				
1 Instruction				
1.02 Regular Instruction	5,528	5,603	-75	-584,409
1.03 Career Programs	97	101	-5	-36,253
1.07 Library Services	204	246	-43	-330,913
1.08 Counselling	157	238	-82	-635,173
1.10 Special Education	1,943	1,815	127	988,308
1.30 English Language Learning	139	68	71	553,594
1.31 Indigenous Education	152	287	-134	-1,042,837
1.41 School Administration	844	798	46	353,607
1.60 Summer School	0	7	-7	-53,136
1.61 Continuing Education	0	0	0	0
1.64 Other	0	7	-7	-51,800
Total Function 1	9,062	9,170	-108	-839,012
4 District Administration				
4.11 Educational Administration	125	125	-1	-5,685
4.40 School District Governance	17	25	-8	-63,947
4.41 Business Administration	210	227	-17	-131,140
Total Function 4	352	377	-26	-200,772
5 Operations and Maintenance				
5.41 Operations and Maintenance Administration	95	61	35	268,428
5.50 Maintenance Operations	578	628	-50	-386,506
5.52 Maintenance of Grounds	80	62	18	142,751
5.56 Utilities	0	0	0	0
Total Function 5	753	750	3	24,672
7 Transportation and Housing				
7.41 Transportation and Housing Administration	26	14	12	95,593
7.70 Student Transportation	124	126	-2	-14,614
7.73 Housing	0	0	0	0
Total Function 7	150	140	10	80,979
Information Technology (reclass from other functions)	166	95	70	547,663
Grand Total	10,483	10,533	-50	-386,469

Exhibit 7: Difference in Ratio of actual Services and Supplies Expenditure to Funded FTE
 Operating Fund Only
 Function 1.62 International is excluded
 2020/21 Actual Expenditure

Function and Program	Ratio - SD63	Ratio - Average of Comparison Districts	Ratio Percentage Difference	Gross Budget Difference (difference times enrolment)
SERVICES AND SUPPLIES EXPENDITURE BY FUNCTION				
1 Instruction				
1.02 Regular Instruction	266	266	-0	-848
1.03 Career Programs	52	39	12	95,923
1.07 Library Services	7	23	-15	-118,513
1.08 Counselling	0	0	-0	-749
1.10 Special Education	58	15	44	339,866
1.30 English Language Learning	0	0	-0	-794
1.31 Indigenous Education	7	37	-30	-230,977
1.41 School Administration	13	30	-17	-132,143
1.60 Summer School	0	0	-0	-254
1.61 Continuing Education	0	0	0	0
1.64 Other	0	4	-4	-34,328
Total Function 1	404	415	-11	-82,816
4 District Administration				
4.11 Educational Administration	8	13	-5	-36,320
4.40 School District Governance	9	9	-0	-2,900
4.41 Business Administration	50	46	4	31,024
Total Function 4	67	68	-1	-8,196
5 Operations and Maintenance				
5.41 Operations and Maintenance Administration	45	30	16	122,234
5.50 Maintenance Operations	5	193	-188	-1,459,630
5.52 Maintenance of Grounds	22	21	1	11,437
5.56 Utilities	172	210	-39	-299,944
Total Function 5	244	454	-209	-1,625,903
7 Transportation and Housing				
7.41 Transportation and Housing Administration	3	0	2	15,851
7.70 Student Transportation	41	103	-62	-478,715
7.73 Housing	0	2	-2	-17,197
Total Function 7	44	106	-62	-480,061
Operating Fund Capital Purchases	165	29	136	1,055,737
Total Operating Fund Service, Supplies and Capital Expenditure	924	1,071	-147	-1,141,240

Exhibit 8 - Saanich Non-Enrolling (NE) Educator Staffing Analysis

2000/01 School Year (prior to language removed)		Overall Ratio			90.80
		(students to NE educators)			
Student FTE (Note 1)	8,411.19				
ELL FTE (Note 1)	184.00				
	Educator FTE Assigned (Note 1)	Deduct Admin (Note 1)	Teacher FTE (Note 1)	Required by Ratios	Over/ (Under)
Career Programs	5.62	0.00	5.62	0.00	5.62
Indigenous Programs	3.85	0.00	3.85	0.00	3.85
Library (702)	12.03	0.26	11.78	11.98	-0.21
Counselling (693)	11.73	0.00	11.73	12.14	-0.40
Learning Assist (504)	17.93	0.65	17.27	16.69	0.58
IST/BS (281)	34.49	0.80	33.69	29.93	3.75
ELL (50.9 per ELL FTE)	3.40	0.00	3.40	3.61	-0.21
Gifted	0.08	0.00	0.08	0.00	0.08
Curriculum Leadership	3.50	0.00	3.50	0.00	3.50
IT Leadership	0.00	0.00	0.00	0.00	0.00
Total	92.63	1.71	90.92	74.36	16.57

2016/17 School Year (year prior to restoration)		Overall Ratio			78.94
		(students to NE educators)			
Student FTE	6,908.75				
ELL FTE	325.00				
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios (Note 2)	Over/ (Under)
Career Programs	3.75	0.00	3.75	0.00	3.75
Indigenous Programs	5.20	1.00	4.20	0.00	4.20
Library (702)	8.05	0.00	8.05	9.84	-1.79
Counselling (693)	9.86	0.20	9.66	9.97	-0.31
Learning Assist (504)	19.65	0.70	18.95	13.71	5.24
IST/BS (281)	35.76	4.88	30.89	24.59	6.30
ELL (50.9 per ELL FTE)	4.25	0.00	4.25	6.39	-2.14
Gifted	0.00	0.00	0.00	0.00	0.00
Curriculum Leadership	0.00	0.00	0.00	0.00	0.00
IT Leadership	1.00	0.00	1.00	0.00	1.00
Total	87.52	6.78	80.75	64.49	16.26

2017/18 School Year (year following restoration)		Overall Ratio			77.87
		(students to NE educators)			
Student FTE	7,003.75				
ELL FTE	410.00				
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios	Over/ (Under)
Career Programs	3.25	0.00	3.25	0.00	3.25
Indigenous Programs	4.70	1.00	3.70	0.00	3.70
Library (702)	9.95		9.95	9.98	-0.03
Counselling (693)	10.70	0.00	10.70	10.11	0.59
Learning Assist (504)	16.70	0.31	16.39	13.90	2.49
IST/BS (281)	35.70	3.64	32.07	24.92	7.14
ELL (50.9 per ELL FTE)	7.94		7.94	8.06	-0.12
Gifted	0.00		0.00	0.00	0.00
Curriculum Leadership	0.00		0.00	0.00	0.00
IT Leadership	1.00		1.00	0.00	1.00
Total	89.94	4.94	85.00	66.96	18.04

2021/22 School Year		Overall Ratio			69.93
		(students to NE educators)			
Student FTE	7,363.00				
ELL FTE	529.00				
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios	Over/ (Under)
Career Programs	3.75	0.00	3.75	0.00	3.75
Indigenous Programs	5.45	1.00	4.45	0.00	4.45
Library (702)	10.58	0.00	10.58	10.49	0.09
Counselling (693)	11.00	0.06	10.94	10.62	0.31
Learning Assist (504)	18.90	0.70	18.20	14.61	3.59
IST/BS (281)	43.27	2.22	41.05	26.20	14.85
ELL (50.9 per ELL FTE)	10.15	0.00	10.15	10.39	-0.24
Gifted	0.00	0.00	0.00	0.00	0.00
Curriculum Leadership	1.20	0.00	1.20	0.00	1.20
IT Leadership	1.00	0.00	1.00	0.00	1.00
Total	105.30	3.99	101.31	72.32	28.99

Note 3
Blended
Over/(Under)
9.52

Note 3
Blended
Over/(Under)
18.19

Note 1: Staffing information is per the district master staffing schedule as at October 25, 2000. Enrolment at Sept 30, 2000 as reported in the 1701 at Nov 30, 2000.

Note 2: While staffing is presented in relation to the contractual ratios in 2016/17 for comparison purposes, these required ratios were not in effect at this time.

Note 3: When the language was restored in 2017/18, the MOA implemented blending of the ratios for the shaded positions. This increased flexibility reflected that service delivery had evolved since 2002.

Section 6

Risk Report

A	<p>Financial:</p> <p>Significant unanticipated financial pressure emerges</p>	<ul style="list-style-type: none"> External event impacts domestic and/or international enrolment and revenues External event results in additional expenditure in excess of forecast Actual results vary from financial forecasts Government policy change – funding model and/or service delivery change 	<ul style="list-style-type: none"> Sudden expenditure reductions required impacting programs and services Strategic outcomes not achieved and/or significant risks not mitigated Non-compliance with legislative budgetary requirements. Reduced confidence 	<ul style="list-style-type: none"> Financial forecasting and monitoring processes Enrolment forecasting Investment in innovative and engaging programs including online learning Appropriately conservative budget including budget contingency 	HIGH	<ul style="list-style-type: none"> Monitor impact and uncertainty resulting from the COVID-19 pandemic, and other external events. Monitor implementation of provincial service delivery model for online learning. Monitor implementation of recommendations from the Funding Model Review. Develop Preliminary 2022/23 Budget (including contingency reserve) that is appropriately conservative with the objective of achieving long-term program stability.
B	<p>Information Systems:</p> <p>Information systems fail or do not meeting evolving needs</p>	<ul style="list-style-type: none"> Aging IT infrastructure and programs Historical decentralization of procurement / implementation Reliance on obsolete applications/devices to support business functions and educational programs Cyber attack 	<ul style="list-style-type: none"> Programs and services are affected negatively impacting outcomes Impairment of educational innovation Inefficient or ineffective management of programs Increased risk related to data security and protection of privacy Reputational damage 	<ul style="list-style-type: none"> Completion of data center refresh Implementation of MS Office 365 productivity suite Leverage internal and external expertise to identify risks and opportunities Implementation of Refresh Plan Refresh including deployment of new 	MEDIUM – HIGH	<ul style="list-style-type: none"> Implementation of year three of five year Refresh Plan including continued phased replacement of obsolete devices. Development and implementation of a new communications plan (emergency and non-emergency communications including district and school-based website renewal). Implementation of new processes to assess new software solutions balancing program requirements with

		<ul style="list-style-type: none"> Limited funding 		<p>windows devices replacing obsolete equipment.</p> <ul style="list-style-type: none"> Wiring infrastructure in schools being replaced to meet modern needs 		<p>risks related to support, data security and privacy.</p> <ul style="list-style-type: none"> Privacy Impact Subcommittee formed to review matters related to protection of privacy including implementation of new applications and staff training. Updating Disaster Recovery and Business Continuity Plans.
C	<p>Information Systems / Operations:</p> <p>A significant privacy breach and/or cyber security attack occurs</p>	<ul style="list-style-type: none"> Accountability is not clear or procedures / process inadequate Privacy/security training is inadequate. District information systems do not meet organizational needs (users find unsecure solutions) Inappropriate use of cloud services IT systems/ devices/ tools are not secure or data is stored improperly Financial controls are not sufficient to prevent 	<ul style="list-style-type: none"> Harm to students or employees Financial loss to district Reputational damage Legal liability 	<ul style="list-style-type: none"> Implementation of IT Refresh Plan Leverage internal and external expertise to identify risks and opportunities Privacy impact assessments performed for new applications Regular review of processes and procedures Focusing asset replacement to address data security risk IEP and elementary report cards moved to MyEdBC 	MEDIUM – HIGH	<ul style="list-style-type: none"> An objective of the Refresh Plan is to improve data security and protection of privacy. Implement technology to facilitate secure access for learning and working remotely Engage external cybersecurity firm to monitor data security risks and be on retainer for response to cybersecurity events as required. Implementation of new processes to assess new software solutions balancing program requirements with risks related to support, data security and privacy. Review existing applications to assess options to reduce risks related to system failure, data security, and privacy.

		fraud resulting from unauthorized access				<ul style="list-style-type: none"> • Privacy Impact subcommittee formed to review matters related to protection of privacy including implementation of new applications and staff training. • Professional development focused on protection of privacy.
D	Human Resources: Organizational capacity is insufficient to mitigate key risks and meet key strategic objectives.	<ul style="list-style-type: none"> • Not enough qualified candidates entering the market to meet the needs of the district • Increasing expectations and compliance requirements • Salaries/wages/benefits are not as competitive 	<ul style="list-style-type: none"> • Programs and services are affected negatively impacting student outcomes • Inadequate mitigation of key risks • Increased staff workload and staff turnover 	<ul style="list-style-type: none"> • Continual review of organizational structure • Prioritization of service delivery needs • Work with post-sec institutions (e.g. Camosun College, UVic) to build understanding of our current needs and support training in our schools • Increase and substantiate use of alternate bargaining unit qualified staff (i.e. TTOCs) to reduce impact and risk associated with daily short term absences. 	MEDIUM – HIGH	<ul style="list-style-type: none"> • Continual review of staffing and organizational structure in relation to assessed risks and strategic priorities. • District participation in the Provincial Job Evaluation Pilot project (CUPE/BCPSEA) • Implementation of new SD63 Education Assistant program in partnership with Vancouver Island University.

E	<p>Strategic / Facilities:</p> <p>Facilities do not accommodate changing demographics or program requirements</p>	<ul style="list-style-type: none"> Limited capital funding Construction cost escalation Enrolment growth exceeds forecast Actions to manage growth are not implemented soon enough 	<ul style="list-style-type: none"> Schools exceed capacity or students are unable to attend their catchment area school. Expectations of families are not met Educational programs negatively impacted Reputational damage 	<ul style="list-style-type: none"> Long range facilities planning work and continuous monitoring Installation of portable classrooms when needed Implementation of catchment boundary changes in 2021/22 Building renovations or replacements reflect today's program needs (ex. replacement of CDC). 	MEDIUM	<ul style="list-style-type: none"> Annual renewal of the long range facilities plan reflecting continual monitoring of enrolment trends/forecasts and changing facility needs.
F	<p>Strategic / Financial:</p> <p>Funding is not sufficient or is not allocated optimally through the budget process to adequately mitigate risk and best support educational outcomes.</p>	<ul style="list-style-type: none"> Budget consultation process does not identify the highest priorities Funding pressure due to enrolment decline or other factors impacting program investment 	<ul style="list-style-type: none"> Significant risks are not properly mitigated Implementation of strategic priorities to improve student achievement impeded 	<ul style="list-style-type: none"> Evolving public budget consultation process Evolving processes to evaluate risk and strategic priorities. Oversight by the Budget Advisory Committee 	MEDIUM	<ul style="list-style-type: none"> Continued refinement of the budget process to increase integration with strategic planning and risk management processes. Implementation of a new strategic plan with increased focus on key data-driven student achievement priorities.

<p>G</p>	<p>Health & Safety Operations:</p> <p>An event occurs (earthquake, tsunami, fire, pandemic, etc.) and the district is not able to maintain appropriate continuity of service or is not able to respond appropriately to an emergency.</p>	<ul style="list-style-type: none"> • Accountability is not clear and/or appropriate protocols/procedures not in place • District staff are not able to communicate • Information systems fail without timely return of service 	<ul style="list-style-type: none"> • Harm results to students or staff • Significant impact on educational outcomes for students • Reputational damage 	<ul style="list-style-type: none"> • Emergency preparedness planning • Emergency drills compliance (fire, earthquake and lock-down) • Completion of data center refresh • Seismic upgrade is a capital plan priority 	<p>MEDIUM</p>	<ul style="list-style-type: none"> • Development and implementation of a new communications plan (emergency and non-emergency communications including district and school-based website renewal). • Increased collaboration with partners (municipalities, island health, province, etc.) in planned response to events.
<p>H</p>	<p>Facilities:</p> <p>Facilities are not sufficiently maintained and renewed (deferred maintenance)</p>	<ul style="list-style-type: none"> • Limited capital funding • Construction cost escalation • A building condition issue is not identified • Changing building codes 	<ul style="list-style-type: none"> • Sub-optimal teaching environment • Increasing long term cost • Climate action goals impeded • Increased Health & Safety risk • Non-compliance with building code, WorkSafe or other regulatory requirements • Reputational damage 	<ul style="list-style-type: none"> • Facility planning reflects relevant information including assessment of facility condition and building component lifespan • Regular inspection of facilities 	<p>MEDIUM</p>	<ul style="list-style-type: none"> • Continued facilities assessment and planning to identify the district's greatest priorities for the annual capital plan and allocation of maintenance funding. • Prioritization of structural (seismic), building envelope, and energy/GHG reduction projects • Maintain a current long range facilities plan. • New Energy Sustainability Plan.

I	<p>Schools Operations:</p> <p>Student trauma, injury or fatality results from violence/suicide, overdose or other threats.</p>	<ul style="list-style-type: none"> ● Cyberbullying or violence ● Overdose ● Mental health risk ● External threat 	<ul style="list-style-type: none"> ● Harm results to students or staff ● Student outcomes negatively impacted ● Reputational damage 	<ul style="list-style-type: none"> ● Critical Incident Response Team (CIRT) ● School safety protocols including lockdown and hold and secure procedures ● Training / professional development ● Student support services 	<p>MEDIUM</p>	<ul style="list-style-type: none"> ● Tri-district partnership focusing on school safety. Continual refinement of safety and response protocols. A draft version of an updated Violence Threat Risk Assessment (VTRA) protocol (for tri-district) is completed and being refined. ● Professional development focusing on trauma/trauma response, digital literacy/safety, VTRA, and critical incident response. ● Development and implementation of a new communications plan (emergency and non-emergency communications including district and school-based website renewal). ● Parent learning opportunities - social media, digital safety, and mental wellness. ● Additional mental health and wellness support for staff, families and students during the pandemic including additional YFC support, and increased outreach to support families and connect with community services.
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<p>J</p>	<p>Health and Safety Operations / Human Resources:</p> <p>A workplace injury results from an accident or violence.</p> <p>Claims and Disability Management is ineffective.</p> <p>Non-compliance with WorksafeBC regulation</p>	<ul style="list-style-type: none"> • Accountability is not clear or procedures / process inadequate • Increased compliance focus (WorkSafe) and risk associated with violence in the workplace 	<ul style="list-style-type: none"> • Harm to students or employees • Increased claims and insurance premium cost • Financial loss to District (fines for non-compliance and/or legal liability) • Reputational damage 	<ul style="list-style-type: none"> • Some Health & Safety preventative measures in place • Inspection of facilities • Workflow/forms renewal process completed increasing compliance • Implemented online Safety Management System • OH&S training courses • Leverage SD23 expertise to manage claims 	<p>MEDIUM</p>	<ul style="list-style-type: none"> • Continue to implement preventative programs • 3-5 year goal of obtaining COR and PIR certification • Complete Violence Prevention Risk Assessments as per WorkSafeBC (in progress)
<p>K</p>	<p>Facilities / Operations:</p> <p>Facilities or transportation system (bus and white fleet) are not safe for students, staff or community</p>	<ul style="list-style-type: none"> • Limited funding for capital upgrade and maintenance • Cost escalation • Accountability is not clear • Potential risk not addressed by inspections or compliance procedures 	<ul style="list-style-type: none"> • Harm results to students or staff • Non-compliance with regulatory requirements (OH&S, fire code, building code, motor vehicle regs, etc.) • Financial loss including legal liability or penalty • Reputational damage 	<ul style="list-style-type: none"> • Regular inspections of vehicles and facilities. • Targeted audit of higher risk activities including shops. • Facility safety is a capital plan priority 	<p>MEDIUM</p>	<ul style="list-style-type: none"> • Seismic upgrade and facility safety continues to be a capital plan priority • Continue targeted audits of higher risk programs • Continued replacement of aging vehicles and equipment

L	<p>School Operations:</p> <p>A student or staff member has an accident during a field trip, sports event, shop class or other educational program.</p>	<ul style="list-style-type: none"> • Non-compliance with procedures or risk not mitigated 	<ul style="list-style-type: none"> • Harm results to student or staff • Financial loss including legal liability or penalty • Non-compliance with regulatory requirements. • Reputational damage 	<ul style="list-style-type: none"> • Field trip/event procedures including approval and supervision • Inspection of school learning environments. • Compliance with OH&S and other regulatory safety requirements 	LOWER	<ul style="list-style-type: none"> • No specific risk response (risk lower due to existing mitigations)
M	<p>Financial / Operations / Human Resources / Educational Programs:</p> <p>Ethical breach or inappropriate action by staff member or volunteer</p>	<ul style="list-style-type: none"> • Fraud or perceived inappropriate use of funds • Conflict of interest • Harassment or other inappropriate behaviour 	<ul style="list-style-type: none"> • Harm results to students or staff • Non-compliance with legal or regulatory requirements. • Reputational damage • Financial loss including legal liability or penalty 	<ul style="list-style-type: none"> • Implementation of new policy and procedures manuals • Financial controls • Oversight and training • Criminal record checks 	LOWER	<ul style="list-style-type: none"> • No specific risk response (risk lower due to existing mitigations)

To: Budget Advisory Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: Revised Budget Consultation Timeline/Process

Date: April 5, 2022

The purpose of this briefing note is to recommend to the Committee and the Board that the budget consultation timeline and process be revised to provide more time to consider options for balancing the 2022/23 budget and also consider the implications of identified options on the budget consultation process.

Background

The [2022/23 Budget Consultation Timeline/Process](#) was approved by the Board at the December 1, 2021 Board meeting. This timeline scheduled the School Communities and Public Budget Meeting on April 14, 2022 and the Special School Board Public Budget Meeting on May 4, 2022.

The [2022/23 Budget Consultation Plan](#) was approved by the Board at the February 16, 2022 Board Meeting. The key components of the consultation process plan included:

- an increased focus on student voice building upon the success from last years' budget consultation process and, more recently, development of the Strategic Plan. Feedback from these meetings will be compiled, summarized and reported to BAC.
- meetings with WSÁNEĆ and partner groups as appropriate.
- a greater focus on the budget implications of specific initiatives to improve student achievement in identified strategic priority areas.
- 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 (whether in-person or virtual).
- enhancement to the community survey tool reflecting what has been learned from the recent survey for the Strategic Plan consultation.

The approach to budget consultation was to be discussed in more detail at the April 7th BAC Meeting reflecting the known budget context at that time.

Developments

Subsequent to the approval of the consultation plan, a number of factors (as outlined in section 1 of the April 2022 Budget Facts Package) have contributed to significant forecasted budget pressure in fiscal 2022/23. These factors include approximately \$1.0 million in unfunded inflationary pressures, and escalation in actual costs relative to budget during the present school year. As a result, in my view it is necessary to implement budget reductions in 2022/23 of at least \$1.0 million in order to re-establish budget sustainability and reduce the risk that more dramatic budget reductions will be necessary in the future.

District staff require more time to develop options for balancing the 2022/23 budget, and the Budget Advisory Committee will also need to consider the implications of these options on the approach to the broader community consultation. A revised 2022/23 Budget Consultation Process is included as attachment 1 for the Committee's consideration.

Proposed changes include rescheduling the School Communities and Public Budget Meeting from April 14, 2022 to May 4, 2022, and scheduling an additional Budget Advisory Committee Meeting on April 26, 2022 to review options for balancing the budget and to review the proposed approach to the community budget consultation. Other meetings have also been rescheduled with final budget approval occurring in June 2022.

With the proposed extension of the budget consultation process, it is also necessary re-align certain spring staffing processes. These staffing process changes are presented for information (see blue text) within the revised budget consultation process.

Staff Recommendation

That the Budget Advisory Committee recommend that the Board approve the revised 2022/23 budget consultation process as presented.

With respect,



Jason Reid
Secretary Treasurer

JR/klg

Attachment: 1 – Revised 2022/23 Budget Consultation Process

Saanich School District
Revised 2022/23 Budget Consultation Process

The following changes are proposed to facilitate further consultation reflecting the implications of the 2022/23 funding shortfall

Date or Date Range	Planned Budget Consultation Process (Budget Process / Staffing Process)		Revised Budget Consultation Process (Budget Process / Staffing Process)		
	Event	Description	Event	Description	Explanation
April 13, 2022	Preliminary teacher staffing allocations provided to schools	Preliminary teacher staffing allocations provided to allow schools to begin organizing / time tabling for the 2022/23 school year.	Reschedule to April 21, 2022		Reschedule preliminary teacher staffing allocations for planning purposes to align with budget planning extension.
April 14, 2022	School Communities and Public Budget Meeting / Community Survey	Present context and priorities for Budget 2022/23 and seek feedback from staff and the broader community	Reschedule to May 4, 2022		Reschedule meeting to provide more time for district staff and the Budget Advisory Committee to consider options for balancing the 2022/23 Preliminary Budget.
April 13, 14, 22	Scheduled Student Voice Meetings	Budget Consultation Meetings scheduled with Secondary Students	Reschedule Student Voice Meetings to May		Reschedule meetings to more closely align with School Communities and Public budget meeting, and release of the survey
April 21, 2022	Management Team Session	Review results from community/public meeting and seek feedback on budget priorities.	Management Team Session		Proceed with scheduled meeting focusing on budget context, strategic priorities, implications for preliminary staffing allocations, and to seek feedback on identified options.
April 21, 2022			Preliminary teacher staffing allocations provided to schools.	Preliminary teacher staffing allocations provided to allow schools to begin organizing / time tabling for the 2022/23 school year.	Rescheduled from April 13, 2022. Initial allocations will reflect proposed options for balancing the 2022/23 Budget to be considered at the April 26th BAC meeting. Final decision on staffing changes are pending the Board's adoption of the 2022/23 preliminary Budget.
April 26, 2022	Teacher staffing level meetings	Teacher staffing meetings by level (elementary, middle, secondary)	Reschedule to May 2, 2022		Rescheduled to May 2, 2022 to provide schools with sufficient time to plan after receiving planning allocations later (April 21th versus April 13th).
April 26, 2022			Budget Advisory Committee	Review options for balancing the 2022/23 Preliminary Budget and review final budget consultation plan.	New BAC meeting to consider options for balancing the 2022/23 budget and to review the final budget consultation plan.
April 28, 2022	Budget Advisory Committee Meeting	Review results of community/public meeting and community survey and make recommendations to the Board for balancing the budget.	Reschedule final BAC meeting to May 17, 2022		Reschedule final BAC meeting to align with the extended consultation period.

Date or Date Range	Planned Budget Consultation Process (Budget Process / Staffing Process)		Revised Budget Consultation Process (Budget Process / Staffing Process)		
	Event	Description	Event	Description	Explanation
Month of May	School Support Staff planning meetings	Meetings with each school to review support staff allocations for 2022/23	School Support Staff planning meetings	Meetings with each school to review support staff allocations and assignments for 2022/23	No change to planned timelines necessary
May 2, 2022			Teacher staffing level meetings	Teacher staffing meetings by level (elementary, middle, secondary)	Rescheduled from April 26, 2022.
May 2 to 13, 2022			Student Voice Meetings (Secondary Students)	Budget Consultation Meetings	Schedule meetings to more closely align with School Communities and Public budget meeting, and release of the survey
May 2 to 13, 2022			Consultation meetings with WSÁNEĆ and partner groups	Budget Consultation Meetings	Schedule meetings to more closely align with School Communities and Public budget meeting, and release of the survey
May 4, 2022	Special Board Budget Meeting (7pm)	Public budget meeting where the Board debates options for balancing the 2022/23 preliminary budget	Rescheduled to June 1, 2022		Defer Special Board Budget Meeting to align with extended consultation process
May 4, 2022			School Communities and Public Budget Meeting / Community Survey	Present context and priorities for Budget 2022/23 and seek feedback from staff and the broader community	Rescheduled from April 14, 2022.
May 17, 2022			Budget Advisory Committee Meeting	Review results of community/public meeting and community survey and make recommendations to the Board for balancing the budget.	Final BAC meeting rescheduled from April 28, 2022 to align with extended consultation period.
May 18, 2020	Regular Board Meeting	Adoption of 2022/23 Preliminary Budget	Reschedule Board Adoption of Budget to June 15, 2022 Board Meeting.		Defer adoption of preliminary budget to June Board meeting
June 1, 2022			Special Board Budget Meeting (7pm)	Public budget meeting where the Board debates options for balancing the 2022/23 preliminary budget	Rescheduled from May 4, 2022 to align with extended consultation period.
June 15, 2022			Regular Board Meeting	Adoption of 2022/23 Preliminary Budget	Rescheduled from May 18, 2022 meeting to align with extended consultation period.