

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Agenda

Committee Members: Trustee Elder, Chair
Trustee Hickman
Trustee Silzer

Staff Support: Jason Reid, Secretary Treasurer
Dave Eberwein, Superintendent of Schools
Megan Cimaglia, Director of Finance
Rob Lumb, Director of Facilities
Cody Henschel, Director of Information Technology

Partner Representatives: Don Peterson, STA
Nola Welsh, CUPE
David Mark, SAA
Ashley Sonosky, COPACS

Other Attendees:

**Tuesday, May 9, 2023
10:30 am**

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS FOR DISCUSSION

No Items.

C. ITEMS FOR RECOMMENDATION

No Items.

D. ITEMS FOR INFORMATION

1. Parkland Track Project
2. SEŚISEJ Childcare Centre
3. 2023/24 Budget Consultation Process – Next Steps
4. Fiscal Forecast

E. FUTURE AGENDA ITEMS

- 2024/25 Capital Plan Submission (June)
- Updated Long Range Facilities Plan (June)
- Review Trustee Remuneration (June)
- Fiscal Forecast (June)

	Prior Year Actual 2021	Prior Year Actual 2022	Amended Budget	Current Budget	Revenue/ Expenditures to March 31, 2023	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(73,905,419)	(76,549,164)	(76,774,842)	(76,704,473)	(54,073,684)	(76,564,517)	(139,956)	Note 1
627 Indig. Northern Affairs Canada (INAC) Recovery	2,886,687	3,079,193	3,552,472	3,552,472	2,486,730	3,552,472	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding , Labour Settlement Funding</i>	(3,400,931)	(1,135,484)	(965,650)	(3,557,019)	(2,537,146)	(3,557,019)	-	
629 Classroom Enhancement Fund (CEF)	(6,953,957)	(8,912,124)	(10,684,163)	(10,684,163)	(7,758,625)	(10,684,163)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	-	(39,492)	-	-	-	-	-	
641 Other Ministry Grants <i>ERASE Grant</i>	-	(183,610)	(10,500)	(10,460)	(10,460)	(10,460)	-	
645 Instructional Cafeteria Revenue	(125,874)	(184,506)	(68,000)	(68,000)	(162,669)	(162,669)	94,669	
646 Local Education Agreements/Direct Funding Indig.	(2,886,687)	(2,723,698)	(3,552,472)	(3,552,472)	(2,486,730)	(3,552,472)	-	
647 International and Out of Province Students	(3,064,401)	(5,738,618)	(6,396,665)	(6,396,665)	(6,589,463)	(6,589,463)	192,798	Note 2
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(666,238)	(497,986)	(277,324)	(501,201)	(497,058)	(501,201)	-	
651 Community Use Of Facilities	(8,694)	(30,242)	-	-	(36,474)	(45,474)	45,474	
659 Other Rentals & Leases	(357,692)	(380,542)	(390,000)	(390,000)	(306,491)	(390,000)	-	
660 Exchange (Gain) Loss	1,110	(1,207)	-	-	(496)	(496)	496	
661 Interest On Short Term Deposits	(218,358)	(204,761)	(480,000)	(480,000)	(529,024)	(740,668)	260,668	
662 Appropriated Surplus <i>(prior years carry forward amounts)</i>	-	-	(3,214,237)	(1,653,237)	-	(1,653,237)	-	Note 3
672 Student Fees/Certifications	(98,350)	(108,010)	(75,000)	(75,000)	(47,652)	(64,500)	(10,500)	
Total Revenue	(88,798,804)	(93,610,251)	(99,336,381)	(100,520,218)	(72,549,242)	(100,963,867)	443,649	
Expenses								
105 Salaries - P/VP	4,632,111	4,781,071	5,053,500	5,091,572	3,608,592	4,949,269	142,303	
111 Salaries - Teachers <i>(incl. POSR)</i>	38,742,007	40,715,557	40,142,419	40,192,240	28,751,827	41,045,312	(853,072)	Note 4
307 - Teacher remedy	987,367	1,639,055	1,747,363	1,747,363	828,054	1,747,363	-	
Teacher remedy unspent	-	-	-	-	-	-	-	
122 Salaries - Support Staff <i>(incl. In Service and First Aid)</i>	8,642,755	8,541,427	8,997,266	9,652,700	6,558,068	9,632,627	20,073	Note 5
123 Salaries - Other Professionals	3,303,738	3,223,078	3,406,632	3,413,094	2,495,968	3,423,326	(10,232)	
131 Salaries - Educational Assistants	5,434,859	5,409,004	6,428,890	6,408,274	3,917,401	6,018,199	390,075	Note 6
143 Support Staff Replacement Costs	566,773	636,057	442,534	462,534	389,456	530,587	(68,053)	Note 7
146 Teacher Replacement Costs	2,692,913	3,473,416	3,526,016	3,600,777	2,798,046	3,991,242	(390,465)	Note 8
	65,002,523	68,418,665	69,744,620	70,568,554	49,347,412	71,337,926	(769,372)	
200 Benefits	15,519,136	16,612,271	17,192,623	17,066,221	11,677,957	17,208,668	(142,447)	
	15,519,136	16,612,271	17,192,623	17,066,221	11,677,957	17,208,668	(142,447)	
Services & Supplies								
Services	2,950,331	4,823,714	5,151,057	5,303,571	4,334,179	5,342,571	(39,000)	
Pro-D & Travel	490,829	457,956	819,922	840,253	441,997	840,253	-	
Rentals & Leases	105,124	137,659	169,000	174,000	118,689	174,000	-	
Dues & Fees	353,722	385,591	327,528	337,528	257,910	337,528	-	
Insurance	157,887	187,184	165,460	167,460	198,047	167,460	-	

Projection for Discussion Purposes - Actual Results May Differ From Projected

Prepared by Megan Cimaglia

	Prior Year Actual 2021	Prior Year Actual 2022	Amended Budget	Current Budget	Revenue/ Expenditures to March 31, 2023	Projected Revenue and Expenditure	Variance From Budget	Notes
Supplies	1,083,497	2,879,215	3,198,136	4,344,596	2,399,049	3,344,596	1,000,000	Note 9
Utilities	1,534,300	1,484,676	1,608,035	1,608,035	1,035,841	1,660,466	(52,431)	
	6,675,690	10,355,995	11,439,138	12,775,443	8,785,712	11,866,874	908,569	
Total Expenses	87,197,349	95,386,931	98,376,381	100,410,218	69,811,081	100,413,469	(3,251)	
Transfer from operating for purchase of capital assets	1,280,575	1,035,089	850,000		-	-	-	
Transfer to local capital for asset replacement reserve	82,250	109,982	110,000	110,000	-	110,000	-	
(Surplus)/Deficit	(238,630)	2,921,751	-	(0)	(2,738,161)	(440,398)	440,398	
					Opening Contingency Reserve	(2,998,441)		
					Estimated School and District Carry Forwards	1,000,000		
					Estimated Closing Contingency Reserve	(2,438,839)		

Amended Budget is the February *Amended Annual Budget*, which was approved by the Board on February 15, 2023.

Current Budget is the current working budget.

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

Variance comments:

Note 1 - February SIDES and Continuing Education enrolment counts were lower than projected.

Note 2 - International tuition revenue is projected to exceed budget with 255.9 FTE (budget of 250 FTE). Overall revenue is expected to be below budget due to lower than budgeted homestay fees (note no impact on overall budget as we will pay out less homestay fees).

Note 3 - Appropriated surplus consists of budgeted carry forwards of \$996,516 and a placeholder of \$656,721 for committed Support Staff Labour Settlement Funding (confirmed in March to be \$868,325).

Note 4 - Teacher salaries negative variance is due to:

- Higher than budgeted average teacher salary (after revision for new collective agreement rates).
- 2 teachers acting as vice principals being backfilled by teachers (majority of the salary for these teachers is still recorded with teacher salaries, but is budgeted on the PVP line).
- HR noted that a higher number of teachers are receiving category changes to 5+ or 6 than in recent past.
- A variety of other small factors.

Note 5 - Support Staff salaries positive variance is mainly due to hiring lag for vacant positions.

Note 6 - Education Assistant (EA) salaries positive variance is due to several factors:

- Hiring lag in deployment of EA funding.
- Estimated continued understaffing due to inability to consistently fill all EA positions.
- EAs taking unpaid time off.
- All positions are budgeted at the continuing rate of pay, but about 10% of positions are staffed with temporary employees who earn \$1.34 less per hour.

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

Note 8 - Teacher Replacement Costs negative variance is due to higher than budgeted use of sick, supplemental employment benefit top up 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 9 - Assumption made in preparing this forecast is that departments and schools will spend their services and supplies budgets as allocated, other than the following:

(\$1,000,000) expected school and district carry forward
\$39,000 additional homestay fees (flow through covered by additional revenues)
\$52,431 estimated amount over budget on utilities

(\$908,569)