



## BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 25, 2024

3:00 pm, Board Room

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### Committee Members:

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

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

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## AGENDA

1. Welcome
2. Review of Timeline & Guiding Principles (Board approved December 2023)
3. Review Committee Terms of Reference (for Board approval)
4. Review January Facts Package
5. Review 2024/25 Budget Process Consultation Plan (for Board approval)
6. Next meeting: **Wednesday, February 21, 2024, 3:00-5:00pm**

**School District No. 63 (Saanich)**  
**2024/25 PRELIMINARY OPERATING BUDGET**  
**TIMELINES / PROCESS**

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January	Management develops 2024/25 enrolment projections
January 25	Budget Advisory Committee meeting, 3:00–5:00pm <i>Review timeline, guiding principles, committee terms of reference, budget process consultation plan, and advocacy strategies</i>
February 6	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm <i>Review Budget Process Consultation Plan &amp; Budget Advisory Committee Terms of Reference</i>
February 14	School Board Meeting, 7:00pm <i>Approve Budget Process Consultation Plan &amp; Budget Advisory Committee Terms of Reference</i>
February 21	Budget Advisory Committee meeting, 3:00–5:00pm
February 27	Provincial Budget 2024 released
March 5	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
March 13	School Board Meeting, 7:00 pm
March 15	<i>2023/24 District funding allocations from government</i>
April 11	Budget Advisory Committee meeting, 3:00–5:00pm
April 16	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
April 18	School Communities and Public Budget Meeting, Bayside Middle School, 7:00pm
April 24	School Board Meeting, 7:00pm
April 25	Management Team working session, 2:00–4:00pm
May 2	Budget Advisory Committee meeting, 3:00–5:00pm
May 7	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
May 8	Committee of the Whole/Special School Board Public Budget Meeting, 7:00pm
May 15	School Board Meeting, 7:00pm <i>Approval of budget and submission to Ministry of Education by June 30, 2023</i>



## 2024/25 BUDGET GUIDING PRINCIPLES

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The Saanich Board of Education will keep support for students at the forefront of its decisions. The Board will be guided in making difficult budget decisions by its values of Compassion, Honesty, Fairness, Respect and Responsibility and its beliefs that:

Public education is fundamental to society and schools must prepare young people as citizens.

Public education is the responsibility of the whole community.

Healthy relationships are the foundation of a successful public education system.

- In establishing budgets, the Board will consult with representatives of partner groups and with the broader community.
- In establishing the 2024/25 annual budget the Board will, to the greatest extent possible, maintain or enhance programs and services for the students of School District No. 63.
- The Board recognizes that budget decisions are best informed by the identification and evaluation of strategic and operational priorities.
- In reviewing programs and services as part of budget deliberations, the Board will endeavour to support these in the most effective, cost efficient and culturally appropriate manner.
- The Board is committed to administrative and operational efficiency, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices.
- The Board will consider options related to the number, locations and use of facilities and the school calendar.
- The Board recognizes that committed reserves are an important element of sound budget management and will not consider them for offsetting budget challenges.
- As a sound financial practice, the Board recognizes that a contingency reserve is prudent to address unforeseen budget pressures.
- The Board is committed to responsible long term financial planning-
- The Board will continue to review opportunities to enter into additional revenue generating activities.
- The Board is committed to continued advocacy for stable, adequate funding and a fair allocation system.

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### TERMS OF REFERENCE

#### **Purpose:**

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

#### **Membership:**

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

Meetings are public and open to non-members.

#### **Meetings:**

To meet at least three times between January and May

#### **Report to:**

Finance, Facilities and Technology Committee of the Board

#### **Indicators of Success:**

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



School District No. 63 (Saanich)

2024/25 Annual Budget  
Facts Package

January 2024

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## Section 1

# Comparative Budget Analysis

**Comparative Budget Analysis (Operating Fund Only)**  
**Prepared for 2024/25 Budget Consultation Process**  
**Completed January 2024 by J. Reid**

Observations - Table 1: Operating Budget by Program per Student FTE

- Overall operating cost per student FTE decreases as overall school district enrolment is higher. For the largest 5 school districts in the province, the average overall budget per student FTE is \$11,484. Overall operating budget per student FTE in SD63 is \$12,323, and for the 4 comparison districts (similar size to SD63), the average overall budget per student FTE is \$12,124.
- The 5 largest districts in the province spent a greater percentage of their budget on instruction and a smaller percentage on administration and operations. This demonstrates the financial advantage of scale.
- Relative to the average of the comparison districts<sup>1</sup> (SD71, SD72, SD75, SD79), SD63 spends more per student on Instruction<sup>2</sup> and less per student on District Administration, Operations and Maintenance, and Transportation.

Observations – Table 2: Operating Budget by Object per Student FTE

- Relative to the comparison districts, SD63 spends less per student FTE on Teachers, PVP, and Education Assistants; and spends more on Other Professionals, and Substitutes. Note that the classification of SLP and Psychologist salaries in SD63 increases “Other Professional” expense and decreases “Teacher” expense relative to other school districts.
- SD63 budgets \$139.5/student FTE (\$167.4 including benefits) more or 31% more on Substitute salaries relative to the average of comparison districts.
- SD63 spends more on services and supplies than the comparison districts, with the difference attributable to SD63 administering an in-house homestay program (see footnote #2).

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<sup>1</sup> The comparison districts were selected to benchmark against SD63 because they are similar in terms of enrolment and also funding for unique geographical factors.

<sup>2</sup> As SD63 directly administers payments to homestay families, the international program service and supply budget is \$348 per student FTE higher than the average of the comparison districts. When this variance is removed, the SD63 budget per student FTE for Instruction is very close to the average of the comparison districts.



Observations – Table 3: School Administration by Object per Student FTE

- Overall school administration cost per student FTE is close to and below the average of the comparison districts. SD63 spends less on PVP and services and supplies, and more on support staff relative to the comparison school districts.

Observations – Table 4: Administration and Operations by Object per Student FTE

- SD63 spends less per student FTE on both administration (function 4) and operations and maintenance (function 5) relative to the average of the comparison districts.

**Table 1: Operating Budget by Program per Student FTE  
2023/24 Preliminary Annual Budget (Operating Fund Only)  
Sorted by Enrolment**

District	Enrolment FTE	Instruction	% of Total	District Administration	% of Total	Operations & Maintenance	% of Total	Transportation & Housing	% of Total	Total per FTE
87 Stikine	178	22,652	54.6%	6,719	16.2%	6,804	16.4%	5,334	12.8%	41,508
49 Central Coast	222	23,437	65.1%	5,542	15.4%	5,397	15.0%	1,606	4.5%	35,982
84 Vancouver Island West	331	23,476	72.4%	3,715	11.5%	4,746	14.6%	485	1.5%	32,422
92 Nisga'a	410	15,552	57.4%	4,163	15.4%	4,814	17.8%	2,581	9.5%	27,111
50 Haida Gwaii	463	19,734	71.3%	2,221	8.0%	4,754	17.2%	976	3.5%	27,685
10 Arrow Lakes	517	15,847	73.5%	2,198	10.2%	2,558	11.9%	955	4.4%	21,557
81 Fort Nelson	628	13,297	76.3%	1,290	7.4%	2,084	12.0%	758	4.3%	17,428
19 Revelstoke	1,063	12,356	81.7%	817	5.4%	1,637	10.8%	311	2.1%	15,121
74 Gold Trail	1,085	15,605	73.9%	1,424	6.7%	2,626	12.4%	1,458	6.9%	21,114
85 Vancouver Island North	1,275	13,356	75.0%	1,205	6.8%	2,640	14.8%	595	3.3%	17,796
51 Boundary	1,293	11,991	75.1%	1,082	6.8%	2,221	13.9%	680	4.3%	15,974
64 Gulf Islands	1,495	11,757	73.1%	1,020	6.3%	2,102	13.1%	1,194	7.4%	16,074
78 Fraser-Cascade	1,710	12,894	79.4%	1,053	6.5%	1,746	10.7%	555	3.4%	16,248
52 Prince Rupert	1,775	12,729	78.9%	1,134	7.0%	2,090	12.9%	186	1.2%	16,139
54 Bulkley Valley	1,964	10,087	74.6%	767	5.7%	2,058	15.2%	618	4.6%	13,530
58 Nicola-Similkameen	2,121	10,219	76.4%	882	6.6%	1,853	13.9%	415	3.1%	13,369
53 Okanagan Similkameen	2,444	11,405	80.5%	742	5.2%	1,574	11.1%	439	3.1%	14,160
28 Quesnel	2,988	11,198	78.5%	689	4.8%	1,579	11.1%	796	5.6%	14,263
47 Powell River	3,184	11,234	82.4%	718	5.3%	1,331	9.8%	356	2.6%	13,639
46 Sunshine Coast	3,421	12,509	80.9%	835	5.4%	1,610	10.4%	515	3.3%	15,469
6 Rocky Mountain	3,468	11,778	78.5%	635	4.2%	1,969	13.1%	625	4.2%	15,008
59 Peace River South	3,685	11,146	74.5%	662	4.4%	2,063	13.8%	1,084	7.2%	14,955
91 Nechako Lakes	3,824	13,298	79.5%	865	5.2%	1,782	10.6%	785	4.7%	16,730
70 Pacific Rim	4,034	9,373	78.3%	702	5.9%	1,576	13.2%	315	2.6%	11,966
20 Kootenay-Columbia	4,111	9,788	80.0%	642	5.2%	1,390	11.4%	408	3.3%	12,228
82 Coast Mountains	4,220	10,717	74.7%	729	5.1%	2,280	15.9%	630	4.4%	14,356
69 Qualicum	4,336	10,304	79.4%	639	4.9%	1,556	12.0%	471	3.6%	12,970
8 Kootenay Lake	4,728	10,259	74.9%	902	6.6%	1,836	13.4%	708	5.2%	13,706
27 Cariboo-Chilcotin	4,744	9,197	70.6%	654	5.0%	2,034	15.6%	1,138	8.7%	13,022
48 Sea To Sky	5,238	9,854	78.3%	767	6.1%	1,612	12.8%	345	2.7%	12,578
72 Campbell River	5,741	10,039	80.8%	546	4.4%	1,555	12.5%	284	2.3%	12,423
67 Okanagan Skaha	5,838	9,828	81.1%	540	4.5%	1,606	13.2%	151	1.2%	12,125
5 Southeast Kootenay	5,840	11,007	83.0%	470	3.5%	1,372	10.3%	409	3.1%	13,258
93 Conseil Scolaire Francophone	6,180	11,960	68.2%	1,369	7.8%	2,490	14.2%	1,730	9.9%	17,549
60 Peace River North	6,287	10,098	78.1%	434	3.4%	1,625	12.6%	766	5.9%	12,924
75 Mission	6,638	10,364	82.3%	597	4.7%	1,435	11.4%	201	1.6%	12,597
83 N. Okanagan-Shuswap	6,910	10,158	79.6%	524	4.1%	1,511	11.8%	568	4.5%	12,762
45 West Vancouver	7,225	10,493	86.9%	490	4.1%	1,001	8.3%	92	0.8%	12,076
40 New Westminster	7,592	9,597	85.2%	528	4.7%	1,101	9.8%	35	0.3%	11,260
63 Saanich	7,681	10,261	83.3%	468	3.8%	1,361	11.0%	234	1.9%	12,323
79 Cowichan Valley	8,564	10,081	82.2%	433	3.5%	1,346	11.0%	400	3.3%	12,261
22 Vernon	8,961	10,620	84.6%	490	3.9%	1,160	9.2%	281	2.2%	12,552
71 Comox Valley	10,466	9,153	81.6%	459	4.1%	1,341	12.0%	263	2.3%	11,216
57 Prince George	13,247	10,159	79.5%	482	3.8%	1,683	13.2%	461	3.6%	12,785
62 Sooke	13,347	10,218	85.3%	534	4.5%	983	8.2%	248	2.1%	11,983
33 Chilliwack	15,094	10,157	85.3%	346	2.9%	1,121	9.4%	287	2.4%	11,912
68 Nanaimo-Ladysmith	15,108	9,275	83.3%	483	4.3%	1,235	11.1%	140	1.3%	11,133
73 Kamloops-Thompson	15,901	9,904	80.6%	408	3.3%	1,582	12.9%	400	3.3%	12,294
44 North Vancouver	16,106	10,081	85.6%	468	4.0%	1,194	10.1%	38	0.3%	11,781
37 Delta	16,230	10,088	86.3%	345	2.9%	1,190	10.2%	66	0.6%	11,689
42 Maple Ridge-Pitt Meadows	16,519	10,583	86.5%	460	3.8%	1,154	9.4%	38	0.3%	12,235
61 Greater Victoria	20,059	10,312	85.5%	331	2.7%	1,339	11.1%	80	0.7%	12,062
34 Abbotsford	20,187	9,589	85.2%	369	3.3%	1,074	9.6%	216	1.9%	11,248
38 Richmond	22,167	9,589	84.2%	339	3.0%	1,394	12.2%	70	0.6%	11,393
35 Langley	24,496	9,595	85.3%	371	3.3%	1,188	10.6%	97	0.9%	11,251
23 Central Okanagan	24,558	9,941	85.3%	358	3.1%	1,107	9.5%	243	2.1%	11,650
41 Burnaby	27,096	9,832	87.5%	294	2.6%	1,069	9.5%	41	0.4%	11,237
43 Coquitlam	32,969	9,407	83.6%	540	4.8%	1,282	11.4%	18	0.2%	11,247
39 Vancouver	50,919	9,855	83.0%	472	4.0%	1,489	12.5%	63	0.5%	11,879
36 Surrey	79,087	9,814	86.0%	280	2.5%	1,206	10.6%	110	1.0%	11,409
<b>Average - all districts</b>		<b>11,652</b>	<b>79.1%</b>	<b>994</b>	<b>5.5%</b>	<b>1,909</b>	<b>12.1%</b>	<b>589</b>	<b>3.3%</b>	<b>15,144</b>
Average - 5 largest districts	42,926	9,770	85.1%	389	3.4%	1,231	10.7%	95	0.8%	11,484
Average - comparison districts	7,852	9,909	81.7%	509	4.2%	1,419	11.7%	287	2.4%	12,124
63 Saanich	7,681	10,261	83.3%	468	3.8%	1,361	11.0%	234	1.9%	12,323
<b>Variance - SD63 vs comparison</b>	<b>(172)</b>	<b>351</b>	<b>1.5%</b>	<b>(41)</b>	<b>-0.4%</b>	<b>(58)</b>	<b>-0.7%</b>	<b>(53)</b>	<b>-0.5%</b>	<b>199</b>



Table 3: School Administration (Function 1.41) by Object per Student FTE

2023/24 Preliminary Annual Budget (Operating Fund Only)

Sorted by Enrolment

	Enrolment	Teachers Salaries	Principals & Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Employee Benefits	Total Salaries & Benefits	Services & Supplies	Total Expenditures
87 Stikine	178	-	1,441	-	566	-	6	2,012	460	2,473	449	2,922
49 Central Coast	222	-	1,340	-	623	-	14	1,977	387	2,364	53	2,417
84 Vancouver Island West	331	-	2,054	539	-	-	60	2,653	679	3,332	142	3,475
92 Nisga'a	410	-	1,738	-	454	-	-	2,192	577	2,769	84	2,853
50 Haida Gwaii	463	-	1,720	-	637	-	56	2,413	555	2,968	115	3,084
10 Arrow Lakes	517	-	1,153	-	346	-	32	1,531	356	1,886	27	1,913
81 Fort Nelson	628	27	549	-	-	-	-	576	119	695	33	728
19 Revelstoke	1,063	-	374	-	187	-	9	570	138	708	88	796
74 Gold Trail	1,085	-	1,317	-	224	-	30	1,571	396	1,967	34	2,001
85 Vancouver Island North	1,275	-	592	-	454	-	36	1,082	266	1,348	39	1,386
51 Boundary	1,293	-	750	-	300	-	15	1,065	233	1,299	74	1,372
64 Gulf Islands	1,495	-	778	-	238	-	9	1,026	235	1,261	126	1,387
78 Fraser-Cascade	1,710	-	973	-	256	-	-	1,229	261	1,490	52	1,542
52 Prince Rupert	1,775	-	550	-	111	-	14	675	143	817	69	887
54 Bulkley Valley	1,964	-	514	-	166	-	13	693	169	862	34	896
58 Nicola-Similkameen	2,121	-	766	-	366	-	7	1,139	253	1,392	27	1,418
53 Okanagan Similkameen	2,444	-	592	-	105	-	12	709	171	880	17	897
28 Quesnel	2,988	-	655	-	94	-	-	750	162	912	27	939
47 Powell River	3,184	-	534	-	274	-	9	816	183	999	31	1,030
46 Sunshine Coast	3,421	-	617	-	137	-	-	754	162	916	27	943
6 Rocky Mountain	3,468	-	788	-	103	-	8	899	188	1,087	32	1,119
59 Peace River South	3,685	8	650	-	184	-	12	855	186	1,041	35	1,076
91 Nechako Lakes	3,824	-	533	-	110	-	-	643	167	810	36	846
70 Pacific Rim	4,034	-	536	-	155	12	19	722	169	891	12	903
20 Kootenay-Columbia	4,111	-	514	-	64	-	7	585	142	727	28	754
82 Coast Mountains	4,220	-	728	-	239	-	12	979	214	1,193	40	1,233
69 Qualicum	4,336	-	390	-	276	-	26	693	178	871	23	894
8 Kootenay Lake	4,728	-	830	-	275	-	6	1,111	252	1,364	41	1,405
27 Cariboo-Chilcotin	4,744	-	680	-	290	-	2	972	216	1,189	106	1,295
48 Sea To Sky	5,238	-	381	-	164	-	-	545	168	713	58	771
72 Campbell River	5,741	-	522	-	112	-	-	634	130	764	34	797
67 Okanagan Skaha	5,838	-	483	-	160	-	14	657	146	803	18	821
5 Southeast Kootenay	5,840	-	530	-	194	-	22	746	187	933	25	958
93 Conseil Scolaire Francophone	6,180	-	925	-	396	-	8	1,329	342	1,671	340	2,011
60 Peace River North	6,287	-	477	-	100	-	-	577	125	702	0	703
75 Mission	6,638	-	557	-	211	11	15	794	177	971	31	1,003
83 N. Okanagan-Shuswap	6,910	-	605	-	219	-	12	836	188	1,024	21	1,045
45 West Vancouver	7,225	-	260	-	55	41	-	356	88	445	9	454
40 New Westminster	7,592	-	412	-	176	1	10	599	156	755	6	761
63 Saanich	7,681	-	486	-	224	-	5	714	155	869	18	886
79 Cowichan Valley	8,564	-	507	-	154	-	17	678	149	827	13	840
22 Vernon	8,961	-	442	-	182	-	0	624	170	794	44	838
71 Comox Valley	10,466	-	431	-	210	-	38	678	160	838	97	935
57 Prince George	13,247	-	658	-	240	31	40	969	216	1,185	25	1,210
62 Sooke	13,347	-	651	-	201	-	18	870	202	1,072	50	1,122
33 Chilliwack	15,094	-	487	-	186	42	9	725	165	889	16	905
68 Nanaimo-Ladysmith	15,108	2	513	-	199	-	20	735	189	923	13	936
73 Kamloops-Thompson	15,901	-	573	-	77	-	10	660	147	807	29	836
44 North Vancouver	16,106	-	440	-	50	-	2	492	106	599	10	608
37 Delta	16,230	-	425	-	179	1	11	616	158	773	14	788
42 Maple Ridge-Pitt Meadows	16,519	-	423	-	187	-	22	631	167	798	16	814
61 Greater Victoria	20,059	-	407	-	232	-	2	642	144	786	-	786
34 Abbotsford	20,187	1	557	-	200	-	-	758	195	953	30	983
38 Richmond	22,167	-	495	-	229	-	16	740	188	928	21	949
35 Langley	24,496	-	451	-	151	-	4	606	132	737	24	761
23 Central Okanagan	24,558	-	465	-	182	-	2	649	152	801	4	805
41 Burnaby	27,096	26	386	-	173	-	1	586	146	732	-	732
43 Coquitlam	32,969	-	451	-	204	-	18	673	173	846	9	855
39 Vancouver	50,919	-	366	0	248	4	1	619	163	782	23	805
36 Surrey	50,920	0	535	-	329	-	23	887	202	1,089	29	1,118
Average - 5 largest districts	37,292	5	441	0	227	1	9	683	167	850	13	863
Average - comparison districts	7,852	-	504	-	172	3	18	696	154	850	44	894
63 Saanich	7,681	-	486	-	224	-	5	714	155	869	18	886
Variance - SD63 vs comparison	(172)	-	(19)	-	52	(3)	(13)	18	1	19	(26)	(7)

**Table 4: Administration and Operations by Object per Student FTE  
2023/24 Preliminary Budget (Operating Fund Only)**

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	Utilities	Total
<b>Function 4 (District Administration)</b>													
SD63	7,681.0	-	-	-	68.8	234.4	-	303.1	61.7	364.9	103.4	-	468.3
SD71	10,466.0	-	-	-	44.1	236.3	0.5	280.8	69.8	350.7	108.3	-	459.0
SD72	5,741.0	-	4.4	-	75.3	249.8	0.6	330.1	80.6	410.7	135.3	-	546.0
SD75	6,638.0	-	9.5	-	97.3	286.3	0.8	393.8	87.5	481.3	115.8	-	597.1
SD79	8,564.0	-	5.9	-	86.6	203.1	3.5	299.2	63.2	362.4	70.8	-	433.2
Comparison Avg	<b>7,852.3</b>	-	<b>4.9</b>	-	<b>75.8</b>	<b>243.9</b>	<b>1.3</b>	<b>326.0</b>	<b>75.3</b>	<b>401.3</b>	<b>107.6</b>	-	<b>508.8</b>
Variance \$		<b>0.0</b>	<b>(4.9)</b>	<b>0.0</b>	<b>(7.1)</b>	<b>(9.5)</b>	<b>(1.3)</b>	<b>(22.8)</b>	<b>(13.6)</b>	<b>(36.4)</b>	<b>(4.2)</b>	<b>0.0</b>	<b>(40.5)</b>
Variance %			<b>-100.0%</b>		<b>-9.3%</b>	<b>-3.9%</b>	<b>-100.0%</b>	<b>-7.0%</b>	<b>-18.0%</b>	<b>-9.1%</b>	<b>-3.9%</b>		<b>-8.0%</b>
<b>Function 5 (Operations and Maintenance)</b>													
SD63	7,681.0	14.0	-	-	612.5	64.9	30.0	721.4	203.5	924.8	223.7	212.1	1,360.6
SD71	10,466.0	-	-	-	605.5	75.0	25.3	705.8	169.2	875.0	234.4	231.5	1,341.0
SD72	5,741.0	-	-	-	774.4	45.0	-	819.3	196.8	1,016.1	277.2	261.2	1,554.5
SD75	6,638.0	-	-	-	643.7	57.0	55.2	755.8	186.9	942.8	280.8	211.2	1,434.8
SD79	8,564.0	-	-	-	612.6	49.2	30.6	692.4	161.7	854.1	275.0	217.2	1,346.3
Comparison Avg	<b>7,852.3</b>	-	-	-	<b>659.1</b>	<b>56.5</b>	<b>27.8</b>	<b>743.3</b>	<b>178.7</b>	<b>922.0</b>	<b>266.8</b>	<b>230.3</b>	<b>1,419.1</b>
Variance \$		<b>14.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(46.6)</b>	<b>8.4</b>	<b>2.3</b>	<b>(22.0)</b>	<b>24.8</b>	<b>2.9</b>	<b>(43.1)</b>	<b>(18.2)</b>	<b>(58.5)</b>
Variance %					<b>-7.1%</b>	<b>14.8%</b>	<b>8.2%</b>	<b>-3.0%</b>	<b>13.9%</b>	<b>0.3%</b>	<b>-16.2%</b>	<b>-7.9%</b>	<b>-4.1%</b>

## Section 2

# Teacher Staffing Analysis

# Saanich School District

## Teacher Staffing Analysis

### Prepared January 2024 by J. Reid

The teacher staffing budget (wages and benefits) is significant comprising 49% of the 2023/24 operating budget. Most teaching positions in the district are now contractually required by class size and composition language (collective agreement); however, these requirements do not apply equally to all teaching positions. The purpose of this analysis is to determine to what extent the teacher staffing budget is required contractually and is therefore not at the discretion of the Board when establishing a budget.

Custodians are also subject to collective agreement workload language (maximum area), and therefore most of the \$3.2 million budget for custodian staffing (3.4% of the operating budget) is required contractually. For other employee groups, the Board's discretion in establishing a budget is not specifically limited by collective agreement or contract.

Following a November 2016 decision by the Supreme Court of Canada, contractual class size composition language that had previously been removed from the teachers' collective agreement in 2002 was restored to the collective agreement. After certain transitional measures during the 2016/17 school year, a provincial Memorandum of Agreement (MoA) with the BCTF provided for full restoration of the language in the 2017/18 school year. This MoA included certain modifications to the historical language being restored to address implementation issues and to align the language with modern practices. In addition to the teacher staffing cost budgeted in the operating fund, the 2023/24 budget includes an additional \$9.3 million in teacher staffing cost in the special purpose fund for positions funded to enable the restoration of the language.

#### Enrolling Teacher Staffing Analysis – Neighbourhood Schools

Exhibit 1 presents current and historical student enrolment as a ratio of enrolling educator staffing for neighbourhood schools. Contractual class size requirements apply to neighbourhood schools, but do not apply to online learning or alternative programs.

When planning the restoration of the class size and composition language for the 2017/18 school year, the 2000/01 school year was used as a benchmark as it reflected staffing levels prior to the removal of the language from the collective agreement in 2002. Having this benchmark was important because of the subjectivity of class size reductions for classroom complexity (per article D.1.5). The ratio of students to enrolling educators in 2000/01 was 21.98, and in 2016/17 (the year prior to restoration) this ratio was 22.67. In the first year of restoration (2017/18), this ratio decreased to 20.32. In 2018/19 this ratio increased to 20.86 because much of the "Article D.1.5" fund (a component of the funding for restoration) was re-allocated from enrolling to non-enrolling teacher positions. As this allocation of the D.1.5 Fund remains consistent today, the staffing ratio of 20.86 established in 2018/19 is used as a benchmark for setting future target ratios<sup>1</sup>.

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<sup>1</sup> The staffing ratio (20.86) in 2018/19 was lower than the staffing ratio (21.98) in 2000/01 by 1.12. When the language was restored, the provincial MoA also reduced the SD63 maximum class size for grades 1 to 3 from 24 to 22 impacting the overall ratio by approximately 0.5. When accounting for this change and a small change in contractual prep time subsequent to 2001, a healthy margin remains in achieving the 2000/01 benchmark.

# Saanich School District

## Teacher Staffing Analysis

### Prepared January 2024 by J. Reid

As shown in the second table in Exhibit 1, the target ratio has been adjusted since 2018/19 to reflect contractual increases to prep time and to reflect adjustments to the class size remedy budget (which is funded from the teacher staffing budget). The target staffing ratio for 2023/24 was 20.77, and the actual ratio was close to this target. The actual ratio has in some years varied from this target ratio due to enrolment fluctuation. In 2020/21 the actual ratio was well below target when enrolment was negatively impacted by the pandemic.

The entire budget for enrolling teacher staffing in neighbourhood schools (322.2 FTE<sup>2</sup> in 2023/24) is considered to be contractual and not subject to discretion in budget planning.

#### Enrolling Teacher Staffing Analysis – Online and Alternate Learning

As enrolling teacher staffing for online and alternative programs are not determined by contractual class size requirements, setting the budget for enrolling staffing within these programs is at the discretion of the Board.

Exhibit 2 presents the enrolling staffing ratio for online learning at SIDES. The staffing ratio has historically averaged close to 30 with the ratio being lower in 2021/22 and 2022/23 as enrolment was declining and more difficult to forecast post-Covid. In 2023/24, the staffing ratio is 29.5. As a comparison, for the SD71 (Comox Valley) online learning school (NIDES) the 2023/24 staffing ratio is 31.0. NIDES is a larger school (annual enrolment of 2,150 versus 803 at SIDES), which may allow for more efficient staffing of courses.

Exhibit 3 presents the staffing ratio for Alternative Program enrolment at the Individual Learning Centre (ILC)<sup>3</sup>. The ratio of students to enrolling staff at ILC programs has been just under 22 in recent years, with a lower ratio in 2023/24 attributable to enrolment fluctuation. By comparison the staffing ratio in SD63 neighbourhood secondary schools is on average 23.9. The relatively lower ratio at ILC is reflective of the unique learning model that supports vulnerable students.

#### Non-enrolling Teacher Analysis

A historical comparative analysis of non-enrolling teacher staffing is presented in Exhibit 4. In this exhibit, non-enrolling teacher staffing levels are presented relative to the non-enrolling teacher staffing levels that are required by the class size and composition language that existed prior to 2002 and that was restored in 2017/18.

For the 2023/24 school year, there are 23.7 FTE in non-enrolling teacher staffing in excess of the collective agreement non-enrolling ratios. However, as 6.5 FTE of this excess in IST/BS FTE is funded by the “D.1.5 fund” through an agreement reached annually with the Saanich Teachers’ Association to address complexity as per article D.1.5, the actual number of positions in excess of collective agreement requirements is 17.2 FTE. These 17.2 FTE represent the non-enrolling teacher staffing budget that is at the discretion of the Board.

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<sup>2</sup> FTE means Full Time Equivalent

<sup>3</sup> There is an additional 2.5 FTE in enrolling teacher staffing at ILC for continuing education programs. These positions are not included in Exhibit 3 as the ratio of students to educators is less meaningful.



## Exhibit 1 - Enrolling Educator Staffing Analysis in Neighbourhood Schools

Year	Enrolment	Enrolling Educator FTE	Actual Staffing Ratio	Target Ratio	Notes
2000/01	8,288	377.0	21.98		Year prior to language being removed
2016/17	6,416	283.0	22.67	N/A	Year prior to restoration
2017/18	6,500	319.9	20.32	N/A	Restoration year
2018/19	6,598	316.4	20.86	20.86	Second year of restoration (Benchmark Year)
2019/20	6,630	325.5	20.37	20.65	Actual ratio lower than target due to enrolment fluctuation
2020/21	6,412	324.2	19.78	20.69	Actual ratio lower than target due to enrolment fluctuation (pandemic)
2021/22	6,597	318.9	20.68	20.69	Actual close to target ratio
2022/23	6,644	317.0	20.96	20.78	Actual ratio higher than target due to enrolment fluctuation
2023/24	6,697	322.2	20.79	20.77	Actual close to target ratio

### Calculation of Target Ratio (Neighbourhood School Staffing)

	Enrolment	Staff Adjustment	Remedy Budget FTE (D.1.5)	Target Ratio	Notes
2018/19	6,598		4.00	20.86	Benchmark Year
2019/20	6,630	3.2	2.00	20.65	Contractual prep time increase (1.2 FTE) and transfer from remedy (2.0 FTE)
2020/21	6,412	-0.5	2.50	20.69	Transfer from staffing to remedy (-0.5 FTE)
2021/22	6,597		2.50	20.69	No adjustments
2022/23	6,644	-1.5	4.00	20.78	Transfer from staffing to remedy (-1.5 FTE)
2023/24	6,697	0.25	5.00	20.77	Contractual prep time increase (1.25 FTE) and transfer to remedy (1.0 FTE)

## Exhibit 2 - Enrolling Educator Staffing Analysis - Online Learning (SIDES)

	September		February			May			Annualized Student FTE	SIDES	Staffing Ratio
	School Age	Adults	SA K-9	SA 10-12	Adults	SA K-9	SA 10-12	Adults		Enrolling Staffing	
2017/18	310.0	58.0	25.7	131.9	24.8	2.1	76.4	10.1	638.9	20.9	<b>30.6</b>
2018/19	282.0	60.0	26.4	125.7	25.8	0.9	63.8	11.8	596.3	20.4	<b>29.2</b>
2019/20	287.0	74.0	20.3	105.1	31.1	2.0	75.0	12.0	606.5	20.8	<b>29.2</b>
2020/21	800.0	134.0	4.9	174.3	41.6	1.7	99.4	22.3	1,278.3	42.0	<b>30.5</b>
2021/22	573.0	97.0	11.3	126.8	30.9	1.1	86.4	17.3	943.8	33.5	<b>28.2</b>
2022/23	358.0	80.0	17.3	110.6	22.3	3.9	82.1	14.1	688.3	25.0	<b>27.5</b>
2023/24	453.0	88.0	20.0	120.0	30.0	1.7	75.0	15.0	802.7	27.2	<b>29.5</b>

Note 1: February and May K-9 enrolment adjusted to equivalent annualized enrolment

Note 2: Shaded blue denotes forecasted enrolment

## Exhibit 3 - Enrolling Educator Staffing Analysis - Alternative Program (ILC)

	September School Age	ILC Enrolling Staffing	Staffing Ratio
2017/18	167	6.7	<b>24.9</b>
2018/19	181	7.6	<b>23.7</b>
2019/20	182	8.8	<b>20.7</b>
2020/21	182	8.3	<b>22.0</b>
2021/22	178	8.3	<b>21.5</b>
2022/23	198	9.0	<b>21.9</b>
2023/24	189	9.0	<b>20.9</b>

**Exhibit 4 - Saanich Non-Enrolling (NE) Educator Staffing Analysis**

<b>2000/01 School Year (prior to language removed)</b>		<b>Overall Ratio</b>				<b>90.8</b>
		<b>(students to NE educators)</b>				
Student FTE (Note 1)	8,411.2					
ELL FTE (Note 1)	184.0					
	Educator FTE Assigned (Note 1)	Deduct Admin (Note 1)	Teacher FTE (Note 1)	Required by Ratios	Over/ (Under)	
Career Programs	5.6	0.0	5.6	0.0	5.6	
Indigenous Programs	3.9	0.0	3.9	0.0	3.9	
Library (702)	12.0	0.3	11.8	12.0	(0.2)	
Counselling (693)	11.7	0.0	11.7	12.1	(0.4)	
Learning Assist (504)	17.9	0.7	17.3	16.7	0.6	
IST/BS (281)	34.5	0.8	33.7	29.9	3.8	
ELL (50.9 per ELL FTE)	3.4	0.0	3.4	3.6	(0.2)	
Gifted	0.1	0.0	0.1	0.0	0.1	
Curriculum Leadership	3.5	0.0	3.5	0.0	3.5	
IT Leadership	0.0	0.0	0.0	0.0	0.0	
<b>Total</b>	<b>92.6</b>	<b>1.7</b>	<b>90.9</b>	<b>74.4</b>	<b>16.6</b>	

<b>2016/17 School Year (Note 2) (year prior to restoration)</b>		<b>Overall Ratio</b>				<b>78.9</b>
		<b>(students to NE educators)</b>				
Student FTE	6,908.8					
ELL FTE	325.0					
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios (Note 2)	Over/ (Under)	
Career Programs	3.8	0.0	3.8	0.0	3.8	
Indigenous Programs	5.2	1.0	4.2	0.0	4.2	
Library (702)	8.1	0.0	8.1	9.8	(1.8)	
Counselling (693)	9.9	0.2	9.7	10.0	(0.3)	
Learning Assist (504)	19.7	0.7	19.0	13.7	5.2	
IST/BS (281)	35.8	4.9	30.9	24.6	6.3	
ELL (50.9 per ELL FTE)	4.3	0.0	4.3	6.4	(2.1)	
Gifted	0.0	0.0	0.0	0.0	0.0	
Curriculum Leadership	0.0	0.0	0.0	0.0	0.0	
IT Leadership	1.0	0.0	1.0	0.0	1.0	
<b>Total</b>	<b>87.5</b>	<b>6.8</b>	<b>80.7</b>	<b>64.5</b>	<b>16.3</b>	

<b>2017/18 School Year (year following restoration)</b>		<b>Overall Ratio</b>				<b>77.9</b>
		<b>(students to NE educators)</b>				
Student FTE	7,003.8					
ELL FTE	410.0					
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios	Over/ (Under)	
Career Programs	3.3	0.0	3.3	0.0	3.3	
Indigenous Programs	4.7	1.0	3.7	0.0	3.7	
Library (702)	10.0	0.0	10.0	10.0	(0.0)	
Counselling (693)	10.7	0.0	10.7	10.1	0.6	
Learning Assist (504)	16.7	0.3	16.4	13.9	2.5	
IST/BS (281)	35.7	3.6	32.1	24.9	7.1	
ELL (50.9 per ELL FTE)	7.9	0.0	7.9	8.1	(0.1)	
Gifted	0.0	0.0	0.0	0.0	0.0	
Curriculum Leadership	0.0	0.0	0.0	0.0	0.0	
IT Leadership	1.0	0.0	1.0	0.0	1.0	
<b>Total</b>	<b>89.9</b>	<b>4.9</b>	<b>85.0</b>	<b>67.0</b>	<b>18.0</b>	

<b>2021/22 School Year</b>		<b>Overall Ratio</b>				<b>69.9</b>
		<b>(students to NE educators)</b>				
Student FTE	7,363.0					
ELL FTE	529.0					
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios	Over/ (Under)	
Career Programs	3.8	0.0	3.8	0.0	3.8	
Indigenous Programs	5.5	1.0	4.5	0.0	4.5	
Library (702)	10.6	0.0	10.6	10.5	0.1	
Counselling (693)	11.0	0.1	10.9	10.6	0.3	
Learning Assist (504)	18.9	0.7	18.2	14.6	3.6	
IST/BS (281)	43.3	2.2	41.0	26.2	14.8	
ELL (50.9 per ELL FTE)	10.2	0.0	10.2	10.4	(0.2)	
Gifted	0.0	0.0	0.0	0.0	0.0	
Curriculum Leadership	1.2	0.0	1.2	0.0	1.2	
IT Leadership	1.0	0.0	1.0	0.0	1.0	
<b>Total</b>	<b>105.3</b>	<b>4.0</b>	<b>101.3</b>	<b>72.3</b>	<b>29.0</b>	

<b>2023/24 School Year</b>		<b>Overall Ratio</b>				<b>73.6</b>
		<b>(students to NE educators)</b>				
Student FTE	7,355.0					
ELL FTE	541.0					
	Educator FTE Assigned	Deduct Admin	Teacher FTE	Required by Ratios	Over/ (Under)	
Career Programs	3.8	0.0	3.8	0.0	3.8	
Indigenous Programs	5.7	1.0	4.7	0.0	4.7	
Library (702)	10.6	0.0	10.6	10.5	0.1	
Counselling (693)	11.3	0.1	11.2	10.6	0.6	
Learning Assist (504)	18.4	0.7	17.7	14.6	3.1	
IST/BS (281)	38.9	2.0	36.9	26.2	10.7	
ELL (50.9 per ELL FTE)	9.2	0.0	9.2	10.6	(1.5)	
Gifted	0.0	0.0	0.0	0.0	0.0	
Curriculum Leadership	1.2	0.0	1.2	0.0	1.2	
IT Leadership	1.0	0.0	1.0	0.0	1.0	
<b>Total</b>	<b>99.9</b>	<b>3.7</b>	<b>96.2</b>	<b>72.5</b>	<b>23.7</b>	

**Note 3**  
Blended  
Over/(Under)  
9.5

**Note 3**  
Blended  
Over/(Under)  
18.2

**Notes 3 and 4**  
Blended  
Over/(Under)  
12.3

**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.

**Note 4:** The overage in the blended LA/IST/BS/ELL category includes 6.5 FTE funded by the Article D.1.5 fund (classroom enhancement fund). Residual overage (5.8 FTE) is funded in the operating fund. Staffing in this blended category was reduced by 6 FTE in the 2022/23 Budget (1 FTE reduction for enrolment decline and 5 FTE reduction to balance budget).

## Section 3

### Leave Cost Analysis

## Leave Costs

Prepared for 2024/25 Budget Consultation Process

Completed January 2024 by M. Cimaglia

### Observations - Table 1: Sick & Emergency Leave By Employee Group

- The number of sick and emergency days utilized annually by employees have increased by at least ~ 1 day per year overall for each employee group since 2020.
- The teacher employee group has seen the biggest usage increase.
- As expected, student facing employee groups have higher instances of usage of sick and emergency leave.

### Observations – Table 2: Replacement Costs as a Percentage of Operating Budget

Saanich experiences higher than average replacement costs as a percentage of operating revenue relative to the average of local peer districts. Discussion with peer districts and review of collective agreements result in the following observations as to why these variances may occur:

- Available collective agreement paid leaves vary from district to district. See below *Table 2A Examination of Teacher Collective Agreements of Peer Districts*.
- Availability of staffing (failure to fill, which may occur at a higher level in some peer districts and has zero financial cost). Some districts either don't have sufficient replacements and/or have rules where they don't replace certain employees.
- How absence and replacement is administered (automated sick call in only vs. a program of employee wellness and monitoring with personal follow up utilized in Nanaimo).

### Observations – Table 3: Replacement Costs Detail

- Teacher paid leave breaks out into 5 main categories:
  - Maternity/parental top up.
  - Assignment Sick Teachers – when teachers work a reduced assignment for a period of time due to longer term illness. HR has reviewed medical documentation verifying all of these leaves and teachers are paid from their sick bank.
  - Replacement – Sick and Emergency - day to day replacement for sick/emergency leaves.
  - Pay in Lieu of Spring Break Work – this is an annual payment to teachers teaching on call due to lost work during the spring break closure week.

- School/Department Budgets – this is teacher on call time typically used for release of classroom teachers for in service/professional development or for field trips or to call in extra staff as needed at school/department level. This budget is fully controlled by schools/departments and could be changed mid-way through the year to become services and supplies instead if desired. It is expected this will vary year to year depending on strategic goals at school/department level.
- When comparing replacement cost during the 2022/23 year with the 2021/22 year, teacher replacement for sick and emergency has increased by 71% and support staff replacement for sick and emergency has increased by 12%.
- 2020 was an unusual year (start of COVID pandemic). With support staff, replacement costs actually decreased due to:
  - 2 months of virtual learning.
  - Difficulty recruiting replacement staff when we reopened due to fear of the pandemic and existence of the Canada Emergency Response Benefit (CERB), which provided workers with \$2,000 per month whether they were employment insurance eligible or not.

**Table 1: Sick and Emergency Leave by Employee Group**

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Sick Leave</b>	CUPE (in days *)	2,573.2	2,646.2	3,547.9	3,211.4
	Teach (in days)	2,909.0	3,284.6	4,490.7	4,714.7
	Excluded (in days)	395.5	250.9	168.1	229.5
	PVP (in days)	226.8	339.9	228.3	327.0
<b>Emergency Leave</b>					
	CUPE (in days *)	64.7	59.5	87.5	75.4
	Teach (in days)	104.5	174.5	239.6	267.3
	Excluded (in days)	5.3	3.0	-	4.2
	PVP (in days)	2.5	5.0	3.8	11.3
<b>Combined Total</b>					
	CUPE	2,637.9	2,705.7	3,635.4	3,286.8
	FTE	322	349	349	352
	Days*/FTE/yr	8	8	10	9
	Teach	3,013.5	3,459.1	4,730.3	4,982.0
	FTE	461.8	481.0	468.2	455.8
	Days/FTE/yr	7	7	10	11
	Excluded	400.8	253.9	168.1	233.7
	FTE	45.2	43.8	42.9	43.8
	Days/FTE/yr	9	6	4	5
	PVP	229.3	344.9	232.0	338.3
	FTE	37	37	37	38
	Days/FTE/yr	6	9	6	9
	FTE - full time equivalent				
*	Note that CUPE time is tracked in hours and hours have been converted to days utilizing 7 hours per day.				

**Table 2: Replacement Costs as a Percentage of Operating Budget**

	<b>2023</b>					
	<b>SD63</b>	<b>SD62</b>	<b>SD61</b>	<b>SD79</b>	<b>SD68</b>	<b>Average</b>
	<i>Saanich</i>	<i>Sooke</i>	<i>Victoria</i>	<i>Cowichan</i>	<i>Nanaimo</i>	
Substitutes	4,336,063	6,091,382	11,481,082	4,958,948	5,705,002	
Operating Revenue	89,530,761	145,775,713	230,795,065	98,749,991	163,265,418	
	4.8%	4.2%	5.0%	5.0%	3.5%	4.5%
	<b>2022</b>					
Substitutes	3,919,473	5,215,605	11,140,179	4,294,147	5,678,401	
Operating Revenue	84,698,127	131,286,400	217,767,551	92,404,134	151,746,385	
	4.6%	4.0%	5.1%	4.6%	3.7%	4.4%



**Table 2A: Examination of Teacher Collective Agreements of Peer Districts**

District	63 Saanic	62 Sooke	61 Victoria	79 Cowichan	68 Nanaimo-Ladysmith
Sick leave (rate earned)	1.5 days per month taught or worked [in a teaching assignment]	1.5 days per month taught or worked [in a teaching assignment] Must work 5 days in month to earn 1.5 days for that month	1.5 days per month taught or worked [in a teaching assignment] Must work half the days in the month to earn 1.5 days for that month	1.5 days per month taught or worked [in a teaching assignment]	1.5 days per month taught or worked [in a teaching assignment]
Emergency Leave  <i>For illness in the teacher's immediate family</i>	4 days for each instance                Unlimited (other than through # of earned days in sick bank)	3 days for each instance                Unlimited (other than through # of earned days in sick bank)	4 days for "critical illness"     3 days <u>each school year</u> for "sudden illness" in the family provided that the teacher has made every effort to obtain alternate care     Limited	1 day for each instance                Unlimited (other than through # of earned days in sick bank)	Not to exceed three (3) days with <u>pay per school year</u> in the case of serious illness in the immediate family                Limited

**Table 3: Replacement Costs Detail**

<b>Teachers</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>		
Maternity/Parental Top Up	335,531	374,591	412,945	476,650	27%	increase since 2021
Assignment Sick Teachers	205,287	294,917	316,803	340,619	15%	increase since 2021
Replacement - sick and emergency	1,289,202	1,515,611	2,039,966	2,591,505	71%	increase since 2021
Payment in lieu of spring break work	30,000	30,000	30,000	30,000		
School/Department Budgets	391,319	510,758	685,453	551,511		
	<b>2,251,339</b>	<b>2,725,877</b>	<b>3,485,167</b>	<b>3,990,285</b>		
<i>% increase over prior year</i>		21.08%	27.85%	14.49%		
<b>Support (Replacement - sick and emergency)</b>	<b>194,544</b>	<b>534,536</b>	<b>625,033</b>	<b>599,452</b>	12%	increase since 2021
		174.76%	16.93%	-4.09%		(Note: 2020 significantly impacted by COVID)
<b>Total</b>	<b>2,445,883</b>	<b>3,260,413</b>	<b>4,110,200</b>	<b>4,589,737</b>		
		33.30%	26.06%	11.67%		

Table 4  
 Substitute Cost Trend Analysis  
 Prepared Jan 2024 by J. Reid

	Actual 2017/18	Actual 2018/2019	(note 1) Actual 2019/2020	Actual 2020/21	Actual 2021/22	Actual 2022/23	Prelim Budget 2023/24
Substitutes Salaries	2,560,914	2,900,088	2,445,883	3,069,686	3,919,473	4,336,063	4,541,159
benefit rate	20%	20%	20%	20%	20%	20%	20%
Salaries and benefits	3,073,097	3,480,106	2,935,060	3,683,623	4,703,368	5,203,276	5,449,391
Revenues	76,601,225	78,720,301	78,169,407	81,844,847	84,698,127	89,530,761	93,945,792
Percent	3.3%	3.7%	3.1%	3.8%	4.6%	4.8%	4.8%
Percent with Benefits	4.0%	4.4%	3.8%	4.5%	5.6%	5.8%	5.8%
Average		3.5%					
Avg w benefits		4.2%					
Cost of increase (5.8% versus 4.2%)							\$ 1,488,326

Note 1: 2019/20 was an unusual year due to the CUPE strike in the fall and the COVID school closure in the spring

Observation: If the percentage of revenues allocated to substitute costs in 2023/24 was 4.2% (the average of the 2017/18 and 2018/19 years), budgeted substitute costs would be lower by \$1,488,326.



# **2024/25 Budget Process Consultation Plan**

**Prepared by: Jason Reid**

**Date: January 22, 2024**

## **District Overview**

The Saanich School District provides a diverse array of programs and services in 18 schools for more than 8,000 students. The district has over 1,300 staff and an annual program budget (operating and special purpose fund) of about \$110 million.

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

The 2022-2027 Strategic Goals:

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

## **Budget Planning Cycle**

In December 2023, the Board approved the Timelines/Process and Guiding Principles for 2024/25 Budget Planning. These documents have been posted to the [budget consultation site](#). Through out the process, information relevant to the consultation will be posted to this site including agenda packages and meeting notes of the Budget Advisory Committee.

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

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

## **Enrolment and Funding**

Approximately 85% of operating fund revenues are determined by per student funding allocations. In the 2023/24 preliminary operating budget, budgeted operating revenues are \$93.9 million and include:

- \$62.7 million – per pupil fall enrolment funding (Sept 30<sup>th</sup>),
- \$15.3 million - funding for unique need designations (Sept 30<sup>th</sup>), and
- \$2.3 million – February, May and July enrolment funding.

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

Given the significance of enrolment in determining funding, forecasting enrolment is an important part of the budget process. Enrolment forecasting is also important for informing facilities planning work. Each year, new enrolment projections are preparing reflecting historical observation, BC Stats population projections, and local knowledge including known local factors impacting enrolment such as residential development, changes to programs, or a change in school capacity.

**Figure 1: Fall Enrolment History (FTE)**

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

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

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

The district is still reviewing the updated enrolment forecast for 2024/25 to 2033/34, which will be available for the February BAC meeting.

## **Components of the Budget**

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

<p><b>Operating Fund</b></p> <p>2023/24 Budgeted Revenues: \$93.9 million</p>	<p>Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Grants from the Ministry of Education accounted for \$83.0 million (88%) of budgeted operating revenues in the preliminary 2023/24 budget. The budget consultation process focuses primarily on the operating fund.</p> <p>Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an <u>accumulated</u> deficit position in the operating fund. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.</p>
<p><b>Special Purpose Fund</b></p> <p>2022/23 Actual Revenues: \$17.1 million</p>	<p>The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. The largest component of the special purpose fund is the classroom enhancement fund (2022/23 Actual Revenues: \$11.1 million), which beginning in fiscal 2017/18 funds the cost of the restored class size and composition language.</p> <p>Because these funds are restricted for a specific purpose, they are generally not a focus of the budget planning process except as contextual information. If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund reducing accumulated operating surplus. Annual and accumulated surplus in the special purpose fund is always zero.</p>
<p><b>Capital Fund</b></p> <p>2022/23 Actual Capital Funding: \$4.1 million</p>	<p>The capital fund budget is determined through the Board of Education’s approval of the annual capital plan and other funding applications, and by subsequent Ministry approval. As the capital fund budget is determined through a separate process, it is generally outside the scope of the budget planning process.</p>



## **Contingency Reserve**

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

The proposed contingency reserve to be reflected in the 2023/24 Amended Budget is \$2.3 million, or approximately 2.1% of operating and special purpose revenues (2022/23 Contingency reserve was approximately 3%).

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

## **2024/25 Budget Context**

### *Strategic Plan 2022-2027*

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

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

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

### *Long Range Financial Plan*

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

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

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

### *Inflationary Cost Pressures*

Significant unfunded inflationary cost pressures are negatively impacting the district's ability to replace aging/obsolete equipment and systems increasing the risk of failure. This is also necessitating allocation of limited funding to core infrastructure (example: core IT network infrastructure, roof replacement, HVAC system replacement, etc.), with less funding available to support educational programs with current technology and learning spaces.

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

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

### **Budget Consultation Process**

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

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

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

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

### Community Consultation Process

Engagement with district staff, partners and the community informs the budget process through both formal planning meetings and continuous engagement. The [approved timelines/process](#) includes four Budget Advisory Committee (BAC) meetings, a community budget meeting, and other meetings leading to a Special School Board Public Budget Meeting on May 8, 2024.

The key components to the 2024-25 Budget consultation process include:

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

The approach to budget consultation will be discussed in more detail at the April 11<sup>th</sup> BAC meeting reflecting the known budget context at that time.

### Information Guiding the Budget Consultation Process

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

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

The January 25<sup>th</sup> BAC meeting materials include the following for review and discussion:

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

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

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

- Enrolment forecast and estimated revenue
- Monthly fiscal forecast including projected accumulated surplus, and analysis of budget sustainability
- Historical budget trends and budget changes
- Review of Provincial Budget 2024
- Estimated 2024/25 budget pressure reflecting estimated changes to revenues and expenses
- Results of analysis of department and school budget allocations
- Review the budget implications of specific initiatives to improve student achievement in the identified strategic priority areas.
- Review 2024 Risk Report and any related budget implications
- Proposed adjustments to balance budget and/or address priorities identified and relevant analysis.

## Appendix 1 – Annual Budget Planning Cycle

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

<p>Jan to June, 2024 (in 2023/24 fiscal year)</p>	<ul style="list-style-type: none"> <li>• January to May – Budget planning process leading to adoption of 2024/25 Preliminary Budget (as described in this plan).</li> <li>• February - Adoption of the 2023/24 Amended Budget reflecting adjustments to the 2023/24 preliminary budget following confirmation of 2022/23 actual results, 2023 fall enrolment/staffing, and other changes.</li> <li>• January to May – Monthly forecasting of actual results in relation to the 2023/24 amended budget. Projected 2023/24 surplus/(deficit) informs the 2024/25 budget planning process by both measuring the current budget structural balance and estimating the projected accumulated operating surplus available for the 2024/25 budget year.</li> </ul>
<p>July to Sept, 2024 (in 2024/25 fiscal year)</p>	<ul style="list-style-type: none"> <li>• July to September – Completion and audit of 2023/24 financial statements confirming actual results including accumulated operating surplus available for the 2024/25 budget year.</li> <li>• August to September – leading to school start-up actual enrolment figures (while not yet final) become more apparent necessitating adjustments to staffing and related funding estimates.</li> </ul>
<p>Oct to Dec, 2024 (in 2024/25 fiscal year)</p>	<ul style="list-style-type: none"> <li>• October to December - Confirmation of final Sept 30<sup>th</sup> enrolment and related staffing changes and Board approval for allocation of net enrolment growth funding (these changes are reflected in the 2024/25 Amended Budget adopted by the Board February 2025).</li> <li>• December - Board approval of 2025/26 Budget Timelines/Process and Guiding Principles.</li> </ul>