

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Agenda

Committee Members: Trustee Elder, Chair
Trustee Hickman
Trustee McMurphy

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

Partner Representatives: Shannon Toronitz, STA
CUPE
Ryan Braun, SAA
COPACS

**Tuesday, May 5, 2026
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

- Report from Budget Advisory Committee – to follow
- Fiscal Forecast

E. FUTURE AGENDA ITEMS

- Capital Plan Submission (June)
- Preliminary Budget Bylaw (June)
- Trustee Remuneration (June)

	Prior Year Actual 2024	Prior Year Actual 2025	Amended Budget	Current Budget	Revenue/ Expenditures to March 31, 2026	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(86,349,920)	(91,775,264)	(92,380,213)	(93,010,535)	(64,697,162)	(93,010,535)	-	Note 1
627 Indig. Northern Affairs Canada (INAC) Recovery	3,344,157	3,554,356	3,556,143	3,556,143	2,489,300	3,556,143	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding, Labour Settlement Funding</i>	(2,587,467)	(2,134,845)	(1,266,995)	(1,369,023)	(603,540)	(1,369,023)	-	
629 Classroom Enhancement Fund (CEF)	(12,158,989)	(12,553,451)	(12,407,656)	(12,407,626)	(8,685,360)	(12,407,626)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	(578,601)	(544,918)	(84,014)	(38,000)	-	(38,000)	-	
641 Other Ministry Grants <i>ERASE Grant</i>	(200,332)	(208,750)	(71,412)	(46,377)	(14,712)	(46,377)	-	
645 Instructional Cafeteria Revenue	(273,820)	(304,010)	(109,178)	(278,174)	(223,725)	(313,131)	34,957	
646 Local Education Agreements/Direct Funding Indig.	(3,344,157)	(3,554,356)	(3,556,143)	(3,556,143)	(2,489,300)	(3,556,143)	-	
647 International Program Revenue	(7,344,386)	(7,782,257)	(7,820,500)	(7,819,500)	(7,868,310)	(7,826,600)	7,100	Note 2
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(367,983)	(580,030)	(227,734)	(464,256)	(410,226)	(464,256)	-	
651 Community Use Of Facilities	(69,162)	(106,993)	(70,000)	(70,000)	(71,082)	(71,082)	1,082	
659 Other Rentals & Leases	(411,696)	(501,252)	(464,500)	(464,500)	(449,611)	(495,941)	31,441	
660 Exchange (Gain) Loss	(381)	(2,564)	-	-	5,815	5,815	(5,815)	
661 Interest On Short Term Deposits	(983,061)	(909,087)	(365,080)	(365,080)	(562,021)	(611,629)	246,549	
662 Appropriated Surplus <i>(prior years carry forward amounts)</i>	-	-	(3,894,436)	(3,894,436)	-	(3,894,436)	-	Note 3
672 Student Fees/Certifications	(83,250)	(105,650)	(50,000)	(50,000)	(125,688)	(156,688)	106,688	
Total Revenue	(111,409,048)	(117,509,071)	(119,211,718)	(120,277,507)	(83,705,622)	(120,699,509)	422,002	
Expenses								
105 Salaries - P/VP	5,233,453	5,533,676	5,596,666	5,596,666	4,151,243	5,754,063	(157,397)	
111 Salaries - Teachers <i>(incl. POSR)</i>	45,067,952	47,530,245	47,771,098	47,267,292	33,259,132	47,143,211	124,081	Note 4
307 - Teacher remedy Teacher remedy unspent	1,942,023	1,507,103	1,361,308	1,997,480	1,050,092	1,997,480	-	
122 Salaries - Support Staff <i>(incl. In Service and First Aid)</i>	9,233,048	9,840,010	10,400,681	10,520,311	6,590,236	10,062,038	458,273	Note 5
123 Salaries - Other Professionals	3,910,116	4,534,591	4,693,492	4,634,571	3,313,149	4,596,828	37,743	
131 Salaries - Educational Assistants	6,574,392	7,230,431	7,919,461	7,962,905	4,867,511	7,581,781	381,124	Note 6
143 Support Staff Replacement Costs	839,473	844,493	418,819	417,819	505,336	661,281	(243,462)	Note 7
146 Teacher Replacement Costs	4,182,195	4,887,032	4,288,879	4,218,127	3,307,837	4,797,128	(579,001)	Note 8
	76,982,652	81,907,581	82,450,404	82,615,171	57,044,536	82,593,809	21,362	
200 Benefits	19,290,595	20,690,913	21,782,932	22,529,522	14,478,187	22,518,837	10,685	
	19,290,595	20,690,913	21,782,932	22,529,522	14,478,187	22,518,837	10,685	
Services & Supplies								
Services	5,109,449	4,711,838	5,358,415	5,420,582	4,504,251	5,440,922	(20,340)	
Pro-D & Travel	641,820	683,589	791,891	736,883	451,795	736,883	-	
Rentals & Leases	184,523	166,487	172,000	172,000	124,457	172,000	-	
Dues & Fees	382,612	730,040	714,842	719,042	774,576	774,576	(55,534)	
Insurance	257,441	267,553	282,000	282,000	263,821	263,821	18,179	
Supplies	2,156,908	3,782,838	5,031,624	6,143,367	3,019,578	4,583,769	1,559,598	

	Prior Year Actual 2024	Prior Year Actual 2025	Amended Budget	Current Budget	Revenue/ Expenditures to March 31, 2026	Projected Revenue and Expenditure	Variance From Budget	Notes
Utilities	1,521,527	1,555,345	1,506,023	1,506,023	762,573	1,574,361	(68,338)	
	10,254,280	11,897,690	13,856,795	14,979,897	9,901,051	13,546,332	1,433,565	Note 9
Total Expenses	106,527,527	114,496,184	118,090,131	120,124,590	81,423,774	118,658,978	1,465,612	
Transfer from operating for purchase of capital assets	749,054	1,649,146	968,097	-	-	-	-	
Transfer to local capital for track renewal fund		7,000	6,427	6,427		6,427	-	
Transfer to local capital for asset replacement reserve	120,353	139,490	147,063	146,490	-	146,490	-	
(Surplus)/Deficit	(4,012,114)	(1,217,251)	-	(0)	(2,281,848)	(1,887,614)	1,887,614	
					Opening Contingency Reserve	(3,582,972)	3.0%	
					January 28, 2026 increase to contingency reserve	(500,000)		
					Estimated School and District Carry Forwards	1,000,000		
					Estimated Jordan's Principle clawed back	22,573		
					Surplus funding expenses continuing in 2026/27	1,928,256		
					Estimated Closing Contingency Reserve	(3,019,757)	2.6%	

Amended Budget is the February *Amended Annual Budget* approved on February 11, 2026.

Current Budget is the current working budget.

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

Variance comments:

Note 1 - Operating grant revenue budget and projected have been adjusted to reflect confirmed funding. \$732,350 funding increase over the prior month for higher than anticipated February and May counts at SIDES.

Note 2 - International Program Revenue was budgeted at 260 FTE. Actual is expected to be approximately 261 FTE.

Note 3 - Appropriated surplus consists of:

\$1,654,122 District Activities Carry Forward

\$ 312,057 School Activities Carry Forward

\$2,428,256 Budget Appropriation

(\$500,000) January 28, 2026 reduction to planned Budget Appropriation

\$3,894,436

Note 4 - Teacher salaries positive variance is due mainly to lower actual average teacher salary than we had budgeted.

Note 5 - Support Staff salaries positive variance is due to hiring lag for vacant positions and unpaid time off taken by staff. This variance is slightly offset by higher replacement costs. The main areas of positive variance are positive \$180K custodial staffing (offset with higher replacements on 143 row), positive \$150,956 Facilities spending due to unstaffed grounds and maintenance positions (offset by higher services and supplies spending) and positive \$78K IT staffing due to unstaffed IT supervisor position (offset by higher services and supplies spending).

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

- Hiring lag in deployment of EA funding.

- EAs taking unpaid time off.

- All positions are budgeted at the continuing rate of pay, but about 10% of positions are staffed with temporary employees who earn \$1.43 less per hour.

This variance is partially offset by higher replacement costs when possible.

Note 7 - Support Staff Replacement Costs negative variance compared with budget is due to higher than budgeted use of sick leave or unpaid absences requiring replacement. Variance is partially offset by unpaid time off taken by staff on Support Staff and Education Assistant Salaries rows.

Note 8 - Teacher Replacement Costs have several major parts:

- Maternity and Parental leave
- Long Term Sick Leaves
- Sick and Emergency Leave
- School Department TTOC Costs for Pro-D/Events

Teacher replacement costs are trending over budget due to higher than budgeted maternity parental leaves and higher than budgeted use of sick and emergency leave. While the number of sick and emergency leave days taken off are declining, the cost of the leave is slightly higher due to the education and experience of teachers doing the work vs. prior years. Our long term sick leaves are down significantly from the prior year and are trending to be on budget.

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

\$(18,179) insurance costs under budget (premium decrease)

\$ 20,340 legal costs estimated to come in over budget due to CLASS revised fee model (allocated to us by MECC based on program usage).

CLASS coordinates grievance arbitrations and labour litigation on behalf of BC's public school districts. CLASS is managed by BCPSEA and funded by school districts.

\$ 68,338 utilities costs (heating and garbage) estimated to come in over budget

\$ 34,957 costs to generate cafeteria revenue

\$ 55,534 Dues and fees slightly over budget

\$ 78,504 Additional IT spending on services and supplies

\$ 150,956 Additional Facilities spending on services and supplies

(\$ 824,015) Anticipated underspend of services and supplies (SIDES Feb and May count)

(\$ 1,433,565)