

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

**Report to the Board of March 16, 2022**

Committee Members:	Trustee Vanwell, Chair Trustee Dunford 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:	Michael MacEwan, STA Nola Welsh, CUPE David Mark, SAA Monique Hiltz, COPACS - regrets
Other Attendees:	Trustee Silzer, Trustee Holman & Trustee Stelck

**Committee Meeting**

Tuesday, March 8, 2022

**A. PRESENTATIONS AND QUESTIONS**

**B. ITEMS DISCUSSED**

1. Risk Management Report

**C. ITEMS FOR RECOMMENDATION**

No Items.

**D. ITEMS FOR INFORMATION**

1. Prospect Lake Site Planning
2. Report from Budget Advisory Committee
3. Fiscal Forecast

**E. FUTURE AGENDA ITEMS**

1. Annual Facility Grant (Apr)
2. 2022/23 Capital Plan Bylaw (Apr)
3. Childcare Leases (Apr)
4. Parkland Track Update (Apr)
5. Report from BAC (Apr)

# SD63 (Saanich) Risk Report – March 2, 2022

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

SD63 (Saanich) Risk Report – March 2, 2022

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

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

## SD63 (Saanich) Risk Report – March 2, 2022

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

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

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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
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"> <li>● Cyberbullying or violence</li> <li>● Overdose</li> <li>● Mental health risk</li> <li>● External threat</li> </ul>	<ul style="list-style-type: none"> <li>● Harm results to students or staff</li> <li>● Student outcomes negatively impacted</li> <li>● Reputational damage</li> </ul>	<ul style="list-style-type: none"> <li>● Critical Incident Response Team (CIRT)</li> <li>● School safety protocols including lockdown and hold and secure procedures</li> <li>● Training / professional development</li> <li>● Student support services</li> </ul>	<p><b>MEDIUM</b></p>	<ul style="list-style-type: none"> <li>● 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.</li> <li>● Professional development focusing on trauma/trauma response, digital literacy/safety, VTRA, and critical incident response.</li> <li>● Development and implementation of a new communications plan (emergency and non-emergency communications including district and school-based website renewal).</li> <li>● Parent learning opportunities - social media, digital safety, and mental wellness.</li> <li>● 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.</li> </ul>

## SD63 (Saanich) Risk Report – March 2, 2022

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
<b>J</b>	<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"> <li>Accountability is not clear or procedures / process inadequate</li> <li>Increased compliance focus (WorkSafe) and risk associated with violence in the workplace</li> </ul>	<ul style="list-style-type: none"> <li>Harm to students or employees</li> <li>Increased claims and insurance premium cost</li> <li>Financial loss to District (fines for non-compliance and/or legal liability)</li> <li>Reputational damage</li> </ul>	<ul style="list-style-type: none"> <li>Some Health &amp; Safety preventative measures in place</li> <li>Inspection of facilities</li> <li>Workflow/forms renewal process completed increasing compliance</li> <li>Implemented online Safety Management System</li> <li>OH&amp;S training courses</li> <li>Leverage SD23 expertise to manage claims</li> </ul>	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>Continue to implement preventative programs</li> <li>3-5 year goal of obtaining COR and PIR certification</li> <li>Complete Violence Prevention Risk Assessments as per WorkSafeBC (in progress)</li> </ul>
<b>K</b>	<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"> <li>Limited funding for capital upgrade and maintenance</li> <li>Cost escalation</li> <li>Accountability is not clear</li> <li>Potential risk not addressed by inspections or compliance procedures</li> </ul>	<ul style="list-style-type: none"> <li>Harm results to students or staff</li> <li>Non-compliance with regulatory requirements (OH&amp;S, fire code, building code, motor vehicle regs, etc.)</li> <li>Financial loss including legal liability or penalty</li> <li>Reputational damage</li> </ul>	<ul style="list-style-type: none"> <li>Regular inspections of vehicles and facilities.</li> <li>Targeted audit of higher risk activities including shops.</li> <li>Facility safety is a capital plan priority</li> </ul>	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>Seismic upgrade and facility safety continues to be a capital plan priority</li> <li>Continue targeted audits of higher risk programs</li> <li>Continued replacement of aging vehicles and equipment</li> </ul>



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	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
<b>L</b>	<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"> <li>• Non-compliance with procedures or risk not mitigated</li> </ul>	<ul style="list-style-type: none"> <li>• Harm results to student or staff</li> <li>• Financial loss including legal liability or penalty</li> <li>• Non-compliance with regulatory requirements.</li> <li>• Reputational damage</li> </ul>	<ul style="list-style-type: none"> <li>• Field trip/event procedures including approval and supervision</li> <li>• Inspection of school learning environments.</li> <li>• Compliance with OH&amp;S and other regulatory safety requirements</li> </ul>	<b>LOWER</b>	<ul style="list-style-type: none"> <li>• No specific risk response (risk lower due to existing mitigations)</li> </ul>
<b>M</b>	<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"> <li>• Fraud or perceived inappropriate use of funds</li> <li>• Conflict of interest</li> <li>• Harassment or other inappropriate behaviour</li> </ul>	<ul style="list-style-type: none"> <li>• Harm results to students or staff</li> <li>• Non-compliance with legal or regulatory requirements.</li> <li>• Reputational damage</li> <li>• Financial loss including legal liability or penalty</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of new policy and procedures manuals</li> <li>• Financial controls</li> <li>• Oversight and training</li> <li>• Criminal record checks</li> </ul>	<b>LOWER</b>	<ul style="list-style-type: none"> <li>• No specific risk response (risk lower due to existing mitigations)</li> </ul>

	Prior Year Actual 2020	Prior Year Actual 2021	Amended Budget	Current Budget	Revenue/ Expenditures to January 31, 2022	Projected Revenue and Expenditure	Variance From Budget	Notes
<b>Revenue</b>								
621 Consolidated Revenue Grants	(69,978,199)	(73,905,419)	(76,287,046)	(76,287,046)	(38,257,044)	(76,190,644)	(96,402)	Note 1
627 Indig. Northern Affairs Canada (INAC) Recovery	3,281,144	2,886,687	3,200,058	3,200,061	1,955,524	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)	(473,493)	(1,130,084)	-	
629 Classroom Enhancement Fund (CEF)	(7,617,267)	(6,953,957)	(8,548,168)	(8,548,168)	(4,082,182)	(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)	(84,152)	(68,000)	-	
646 Local Education Agreements/Direct Funding Indig.	(3,281,144)	(2,886,687)	(3,200,058)	(3,200,061)	(1,955,524)	(3,200,061)	-	
647 International and Out of Province Students	(7,086,493)	(3,064,401)	(5,552,575)	(5,552,575)	(5,850,022)	(5,552,575)	-	
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(439,018)	(666,238)	(274,882)	(337,569)	(267,741)	(337,569)	-	
651 Community Use Of Facilities	(12,874)	(8,694)	-	-	(19,341)	(19,341)	19,341	
659 Other Rentals & Leases	(378,889)	(357,692)	(390,000)	(417,000)	(299,803)	(417,000)	-	
660 Exchange (Gain) Loss	15,273	1,110	-	-	(2,198)	(2,198)	2,198	
661 Interest On Short Term Deposits	(369,858)	(218,358)	(200,000)	(200,000)	(81,538)	(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)	(57,350)	(101,210)	-	
<b>Total Revenue</b>	<b>(85,786,674)</b>	<b>(88,798,804)</b>	<b>(96,857,847)</b>	<b>(97,001,469)</b>	<b>(49,484,025)</b>	<b>(96,926,606)</b>	<b>(74,863)</b>	
<b>Expenses</b>								
105 Salaries - P/VP	4,548,388	4,632,111	4,727,020	4,871,576	2,822,252	4,790,065	81,511	
111 Salaries - Teachers (incl. POSR)	35,048,397	38,742,007	39,819,774	39,847,499	20,316,333	39,859,751	(12,252)	
307 - Teacher remedy	973,130	987,367	1,513,019	1,513,019	381,937	1,842,565	(329,546)	Note 2
Teacher remedy unspent	-	-	-	-	-	-	-	
122 Salaries - Support Staff (incl. In Service, WCB and First Aid)	8,034,024	8,642,755	9,367,951	9,549,540	4,792,391	9,516,605	32,935	
123 Salaries - Other Professionals	3,076,688	3,303,738	3,169,536	3,248,358	1,670,899	3,180,555	67,803	
131 Salaries - Educational Assistants	4,910,856	5,434,859	5,916,282	5,932,803	2,449,524	5,557,511	375,292	Note 3
143 Support Staff Replacement Costs	390,629	566,773	452,000	394,200	278,166	545,154	(150,954)	Note 4
146 Teacher Replacement Costs	2,242,596	2,692,913	2,719,485	2,735,298	1,444,007	2,881,723	(146,425)	Note 5
	59,224,708	65,002,523	67,685,067	68,092,293	34,155,509	68,173,929	(81,636)	
200 Benefits	14,261,495	15,519,136	16,679,978	16,771,370	7,952,175	16,787,697	(16,327)	
	14,261,495	15,519,136	16,679,978	16,771,370	7,952,175	16,787,697	(16,327)	
<b>Services &amp; Supplies</b>								
Services	4,650,249	2,950,331	4,884,234	4,903,262	2,934,046	4,903,262	-	
Pro-D & Travel	528,389	490,829	811,010	789,731	267,921	789,731	-	
Rentals & Leases	92,429	105,124	150,000	150,000	89,218	150,000	-	
Dues & Fees	336,159	353,722	368,457	390,457	356,839	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	2,491,668	1,864,526	991,668	1,500,000	Note 6

Projection for Discussion Purposes - Actual Results May Differ From Projected

Prepared by Megan Cimaglia

	Prior Year Actual 2020	Prior Year Actual 2021	Amended Budget	Current Budget	Revenue/ Expenditures to January 31, 2022	Projected Revenue and Expenditure	Variance From Budget	Notes
Utilities	1,357,815	1,534,300	1,736,535	1,677,500	736,724	1,677,500	-	
	9,093,507	6,675,690	11,440,584	10,576,618	6,411,675	9,076,618	1,500,000	
Total Expenses	82,579,710	87,197,349	95,805,629	95,440,281	48,519,359	94,038,244	1,402,037	
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	(964,666)	(1,327,174)	1,327,174	
					Opening Unrestricted Surplus	(2,584,616)		
					Estimated School and District Carry Forwards	1,500,000		
					Estimated Closing Unrestricted (Surplus)/Deficit	(2,411,790)		

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

**Note 3** - 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 4** - 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 5** - 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 6** - 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