

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

**Report to the Board of February 12, 2025**

Committee Members:	Trustee Elder, Chair Trustee Hickman Trustee McMurphy – regrets
Staff Support:	Jason Reid, Secretary-Treasurer Dave Eberwein, Superintendent of Schools Megan Cimaglia, Director of Finance Rob Lumb, Director of Facilities Cody Henschel, Director of Information Technology
Partner Representatives:	Don Peterson, STA Candace Whitney, CUPE – regrets Ryan Braun, SAA COPACS - regrets
Other Attendees:	Chair Dunford, Vice Chair Silzer, Trustee Vandall & Trustee VanWell

**Committee Meeting**

Tuesday, February 4, 2025

**A. PRESENTATIONS AND QUESTIONS**

No Items.

**B. ITEMS DISCUSSED**

Risk Management Report

**C. ITEMS FOR RECOMMENDATION**

1. Report from Budget Advisory Committee

**Motion:**

The Committee recommends and I, Trustee Elder move,  
That the Board approve the Budget Advisory Committee Terms of Reference.

**Motion:**

The Committee recommends and I, Trustee Elder move,  
That the Board approve the 2025/26 Budget Process Consultation Plan.

**D. ITEMS FOR INFORMATION**

1. Transportation Update
2. Fiscal Forecast

**E. FUTURE AGENDA ITEMS**

- 2024/25 Amended Budget (Mar)
- Audit Committee Responsibilities (Mar)
- Report from Budget Advisory Committee (Mar/Apr)
- Fiscal Forecast (March/April)
- 2025/26 Capital Plan Bylaw (Apr)
- 2025/26 Annual Facilities Grant Plan (Apr)

**SD63 (Saanich) Risk Report – February 2025**

	<b>Category / Risk Event</b>	<b>Cause</b>	<b>Consequence</b>	<b>Existing Mitigations</b>	<b>Residual Risk Ranking</b>	<b>Risk Response</b>
<b>A</b>	Financial:  Program budgets are not financially sustainable	<ul style="list-style-type: none"> <li>• Inflationary cost pressures are not fully reflected in annual funding rate adjustments</li> <li>• Moderate or no enrolment growth results in budget pressure (Ministry funding model).</li> <li>• Actual expenditures trend above budgeted expenditures due to circumstances/events beyond the school district's control</li> <li>• External event impacts domestic and/or international enrolment and revenues</li> </ul>	<ul style="list-style-type: none"> <li>• Inflationary costs are not reflected in expenditure budgets or expenditure budget reductions are required to balance budget.</li> <li>• Educational program outcomes are negatively impacted.</li> <li>• Increased operational risk as the district is unable to fully fund risk mitigation strategies.</li> <li>• Non-compliance with legislative budgetary requirements.</li> <li>• Reputational damage and reduced confidence.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial forecasting and monitoring processes</li> <li>• Multi-Year Financial Plan developed</li> <li>• Investment in innovative and engaging programs including online learning</li> <li>• Maintain sufficient contingency reserve in order to avoid the need for sudden and disruptive budget adjustments</li> </ul>	<b>HIGH</b>	<ul style="list-style-type: none"> <li>• Monitor forecasted financial results relative to budget, and more closely monitor revenue/expenditure budgets with a higher risk of variability including online learning enrolment (revenues), employee benefit costs, and staff replacement costs due to illness.</li> <li>• Review and analyze the underlying causes of cost pressure escalations and develop mitigating strategies where possible.</li> <li>• Advocacy for funding for inflationary cost pressures</li> <li>• Maintain appropriate contingency reserve.</li> <li>• Develop Preliminary 2025/26 Budget that is appropriately conservative with the objective of maintaining long-term program stability.</li> </ul> <p><b>Note: Residual risk remains high because funding rates have not historically fully funded inflation, and the current allocation of one-time reserves to fund continuing expenditures is likely not sustainable.</b></p>

**SD63 (Saanich) Risk Report – February 2025**

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
B	<p>Information Systems: Information System performance is not sustained or does not keep pace with evolving user needs</p>	<ul style="list-style-type: none"> <li>Information System planned refresh cycle cannot be maintained because of inflationary cost pressure increasing reliance on aging and potentially unsupported infrastructure and devices.</li> <li>Classroom technology such as projectors are aging quicker than they can be replaced and are required for program delivery.</li> <li>Infrastructure such as wireless and power redundancy has not been addressed increasing risk of failure.</li> <li>Software license costs are growing beyond the rate of inflation.</li> </ul>	<ul style="list-style-type: none"> <li>Reduced access to technology and system performance is negatively impacting educational programs and operational functions.</li> <li>The number of supported devices (including projectors) and access to online learning resources is reduced.</li> <li>Educational innovation is constrained by obsolete information technology</li> <li>Reduced investment in infrastructure increases risk of information system failure and damage</li> <li>Increased risk related to data security and protection of privacy</li> <li>Reputational damage and reduced confidence.</li> </ul>	<ul style="list-style-type: none"> <li>Replaced most pivotal infrastructure and user devices over the last 5 years through a RefreshEd plan.</li> <li>Developed immutable and offsite backups to address business continuity and ransomware resilience.</li> <li>Have replaced as many projectors as possible with the projectors carrying the longest life and return on investment.</li> <li>Upgraded district phone systems to replace obsolete hardware and end reliance on aging copper phone infrastructure.</li> </ul>	<p><b>MEDIUM – HIGH (reduced from HIGH)</b></p>	<ul style="list-style-type: none"> <li>Review and adjust RefreshED Plan in response to significant inflationary cost increases. Consider adjustments to plan and/or budget implications.</li> <li>Review opportunities to improve procurement through increased central coordination</li> <li>Implement new processes to assess new software solutions balancing program requirements with risks related to support, data security and privacy.</li> </ul> <p><b>Note: reduced from HIGH risk due to increased budget allocation in 2024/25 for replacement of IT Infrastructure</b></p>

SD63 (Saanich) Risk Report – February 2025

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
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>● Inadequate staff education regarding responsibilities and roles in protecting information</li> <li>● Services used by staff are not approved or implemented by the district and exposes data to unknown risk.</li> <li>● Financial controls are not sufficient to prevent fraud resulting from unauthorized access.</li> <li>● Aging devices are being used without security updates from the manufacturers.</li> <li>● User credentials are reused and easy to compromise via unsophisticated attacks.</li> </ul>	<ul style="list-style-type: none"> <li>● Harm to students and staff due to breach of sensitive information.</li> <li>● Financial loss to district</li> <li>● Reputational damage and reduced community confidence.</li> <li>● Legal liability.</li> <li>● Loss of access to district systems impacting business and educational outcomes.</li> <li>● Significant impact to communications, including cloud services which use local authentication sources.</li> </ul>	<ul style="list-style-type: none"> <li>● Engaged with Fortinet to implement a staff security awareness training module.</li> <li>● Engaged external cybersecurity firm to work with district team. Includes a security platform monitoring district systems as well as remote teams to address breaches.</li> <li>● RefreshEd plan which ensures devices can be patched.</li> <li>● Increased adoption of MyEdBC services in Learning Services.</li> <li>● Building portal tools for communicating sensitive information securely.</li> </ul>	<p><b>MEDIUM – HIGH</b></p>	<ul style="list-style-type: none"> <li>● Enhance risk-based privacy management program as required.</li> <li>● Engage staff through awareness campaigns and messaging through staff meetings.</li> <li>● Deliver staff training regarding protection of privacy and data security</li> <li>● Further deployment of conditional multifactor authentication.</li> <li>● Enhanced survivability for phone systems at sites.</li> <li>● Classifying data and addressing retention times and access.</li> <li>● Implementation of new processes to assess new and existing software solutions balancing program requirements with risks related to support, data security and privacy.</li> </ul> <p><b>Note: While additional mitigations have been implemented, this risk continues to be medium-high due to the growing frequency of cyber-attacks in the K-12 sector.</b></p>

## SD63 (Saanich) Risk Report – February 2025

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
<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>Substantiate the use of Inclusion Support Workers to maintain supervision and high incidence support services where there are short-term absences of continuing staff.</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>Building internal capacity with on-call Inclusion Support Worker training and development program.</li> <li>Identify and investigate other options to mitigate program impacts where staff shortages are ongoing.</li> </ul>
<b>E</b>	Facilities:  Facilities are not sufficiently maintained and renewed (deferred maintenance)	<ul style="list-style-type: none"> <li>Limited capital funding</li> <li>Construction cost escalation (inflation)</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>Current Long Range Facilities Plan and Energy Sustainability Plan</li> <li>Regular inspection of facilities</li> </ul>	<b>MEDIUM – HIGH</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>Long Range Facilities Plan and Energy Sustainability Plan are reviewed and updated annually.</li> <li>Undertaking a review of school allocations for equipment replacement, which will include clarifying</li> </ul>

# SD63 (Saanich) Risk Report – February 2025

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
						accountabilities for replacing all equipment and systems.
<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 the integration of budget planning with strategic planning and risk management processes.</li> <li>School plans and operational plans focusing on specific initiatives for improving performance (strategic priorities) and/or reducing operational risk inform budget decisions.</li> </ul>
<b>G</b>	<p>Health &amp; Safety Operations:</p> <p>An event occurs (earthquake, tsunami, fire, pandemic, etc.) and the</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> </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 and reduced confidence.</li> </ul>	<ul style="list-style-type: none"> <li>Emergency preparedness planning</li> <li>Emergency drills compliance (fire, earthquake and lock-down)</li> <li>Improved backups (offsite and immutable)</li> </ul>	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>Increased collaboration with partners (municipalities, island health, province, etc.) in planned response to events.</li> <li>Enhance Disaster Recovery and Business Continuity capability.</li> <li>Prioritization of seismic risk mitigation in capital plan</li> </ul>

**SD63 (Saanich) Risk Report – February 2025**

	<b>Category / Risk Event</b>	<b>Cause</b>	<b>Consequence</b>	<b>Existing Mitigations</b>	<b>Residual Risk Ranking</b>	<b>Risk Response</b>
	district is not able to maintain appropriate continuity of service or is not able to respond appropriately to an emergency.	<ul style="list-style-type: none"> <li>Information systems fail without timely return of service</li> </ul>		<ul style="list-style-type: none"> <li>Seismic upgrade is a capital plan priority</li> <li>Enhanced communications capability (emergency and non-emergency communications including new websites and implementation of School Messenger).</li> </ul>		
<b>H</b>	<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 and reduced confidence.</li> </ul>	<ul style="list-style-type: none"> <li>Critical Incident Response Team (CIRT)</li> <li>Professional development focusing on trauma/trauma response, digital literacy/safety, threat assessment, and critical incident response</li> <li>School safety protocols including lockdown and hold and secure procedures. District support for schools working through threat assessments and critical incidents.</li> <li>Safer Schools Together (SST), on request, monitors Worrisome online</li> </ul>	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>Tri-district partnership focusing on school safety. Continual refinement of safety and response protocols. SST has training 20 plus staff with latest protocol for responding to Violence Threat Risk Assessment. This includes training with a new reporting process with updated documents from ERASE BC. Training for more staff will continue.</li> <li>Parent learning opportunities - social media, digital safety, and mental wellness have been provided by SST and will continue.</li> <li>New Community Outreach Coordinator position in place for the purpose of tracking and providing proactive support for students engaged in</li> </ul>



# SD63 (Saanich) Risk Report – February 2025

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
				behaviour to inform threat/risk assessment <ul style="list-style-type: none"> <li>Enhanced communications capability (emergency and non-emergency communications including new websites and implementation of School Messenger).</li> </ul>		exploitation, serious crimes or gang affiliation.
I	Health and Safety Operations / Human Resources:  A workplace injury results from an accident or violence.  Claims and Disability Management is ineffective.  Non-compliance with WorksafeBC regulation	<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> <li>Increase in mental health and other complex workplace claims</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 and reduced confidence</li> </ul>	<ul style="list-style-type: none"> <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> <li>Implementation of Violence Risk Assessment processes</li> <li>Practice drills are conducted annually for fire, lockdown, earthquake and shelter in place</li> <li>Inspection of facilities</li> <li>Implementation of Facilities/HS Administrator Training</li> </ul>	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>Continue to implement preventative programs</li> <li>Continue to work towards COR certification</li> <li>Enhanced focus on Return to Work and Job Demand Analysis development</li> <li>Focused efforts on prevention associated with critical claims affecting insurance premiums</li> <li>Implementation of province initiatives and hazard mitigation techniques</li> <li>Creation of new Manager, Health and Wellness position to support staff</li> <li>Implementation of an enhanced Employee and Family Assistance Program (EFAP) to support staff</li> </ul>

## SD63 (Saanich) Risk Report – February 2025

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
J	<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 and reduced confidence</li> </ul>	<ul style="list-style-type: none"> <li>Regular inspections of vehicles and facilities.</li> <li>Continued replacement of aging vehicles and equipment</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>Implemented new bus transportation registration procedures with one objective being to manage ridership within the capacities of buses.</li> </ul>
K	<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 and reduced confidence.</li> </ul>	<ul style="list-style-type: none"> <li>Long range facilities planning work and continuous monitoring</li> <li>Robust process to forecast future enrolment</li> <li>Installation of portable classrooms when needed</li> <li>Building renovations or replacements reflect today's program needs (ex. replacement of CDC).</li> </ul>	<b>LOWER</b>	<ul style="list-style-type: none"> <li>No specific risk response (risk lower due to existing mitigations)</li> </ul>

## SD63 (Saanich) Risk Report – February 2025

	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>• Reputational damage and reduced confidence</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>• Financial loss including legal liability or penalty</li> <li>• Reputational damage and reduced confidence</li> </ul>	<ul style="list-style-type: none"> <li>• Policy and administrative procedures requiring appropriate investigation of complaints/concerns.</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>



## BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 23, 2025

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,  
regrets  
Jason Reid, Secretary Treasurer  
Megan Cimaglia, Director of Finance

Don Peterson, STA  
Shannon Toronitz, STA  
Candace Whitney, CUPE,  
regrets  
Laura Mackie, CUPE  
Mel Paas, SAA  
Tassie Harris, SAA  
Spencer Gray, SISP  
David Tunbridge, COPACS, regrets

Other Attendees: Chair Dunford, Vice Chair Silzer, Trustee Vandall, and Trustee Van Well

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## Meeting Notes

- Committee Chair Elder acknowledged the meeting was being held on the territory of the W̱SÁNEĆ people and welcomed committee members and guests.
- The committee reviewed the Timelines/Process and Guiding Principals, which were approved by the Board at the November 27, 2024 Board meeting. It was noted that the scheduled publication of the Provincial Budget had been delayed to March 4, 2025. Secretary Treasurer Reid noted that this date would be amended in the Timelines/Process. The committee agreed that the annual budget meeting with the Saanich Teachers Association and with other partner groups (who request a meeting in advance) would be included in the timeline/process next year.
- The committee reviewed the Committee Terms of Reference and it was agreed they be presented to the Board for approval. The committee agreed that the local Nation be invited to participate in the budget process. Superintendent Eberwein noted he would extend the invitation to the Nation and discuss if they would like to be engaged in the budget advisory committee process.
  - **Committee Recommendation: That the Board approve the Budget Advisory Committee terms of reference.**
- Secretary Treasurer Reid presented the 2025/26 Budget Process Consultation Plan and the committee discussed the budget context for 2025/26 and the consultation approach. The committee agreed that the plan be presented to the Board for approval.
  - **Committee Recommendation: That the Board approve the 2025/26 Budget Process Consultation Plan.**
- The committee discussed advocacy strategies for Board consideration:
  - The committee discussed advocating to local municipalities in order to encourage more family friendly residential development.
  - The committee discussed past and potential future advocacy regarding unfunded inflationary pressures. A potential key message being "If inflation is not funded, future programs will have to be cut."

- Committee Chair Elder adjourned the meeting.

Next meeting: **Thursday, February 20, 2025, 3:00-5:00pm**



## BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 23, 2025

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  
Shannon Toronitz, STA  
Candace Whitney, CUPE  
Laura Mackie, CUPE  
Mel Paas, SAA  
Tassie Harris, SAA  
Spencer Gray, SISP  
David Tunbridge, COPACS

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## AGENDA

1. Welcome
2. Review of Timeline & Guiding Principles (Board approved November 2024)
3. Review Committee Terms of Reference (for Board approval)
4. Review 2025/26 Budget Process Consultation Plan (for Board approval)
5. Advocacy Strategies
6. Next meeting: **Thursday, February 20, 2024, 3:00-5:00pm**

**School District No. 63 (Saanich)**  
**2025/26 PRELIMINARY OPERATING BUDGET**  
**TIMELINES / PROCESS**

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January	Management develops 2025/26 enrolment projections
January 23	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 4	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 12	School Board Meeting, 7:00pm <i>Approve Budget Process Consultation Plan &amp; Budget Advisory Committee Terms of Reference</i>
February 20	Budget Advisory Committee meeting, 3:00–5:00pm
March 4	Provincial Budget 2025 released
March 4	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
March 12	School Board Meeting, 7:00 pm
March 14	2025/26 District funding allocations from government
April 10	Budget Advisory Committee meeting, 3:00–5:00pm
April 15	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
April 16	School Communities and Public Budget Meeting, Bayside Middle School, 7:00pm
April 23	School Board Meeting, 7:00pm
April 24	Management Team working session, 2:00–4:00pm
May 1	Budget Advisory Committee meeting, 3:00–5:00pm
May 6	Finance, Facilities and Technology Committee meeting, 10:30-12:00pm
May 7	Committee of the Whole/Special School Board Public Budget Meeting, 7:00pm
May 14	School Board Meeting, 7:00pm <i>Approval of budget and submission to Ministry of Education by June 30, 2025</i>



## **2025/26 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 2025/26 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.
- 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 provided they have a strong tie to public education and student success.
- 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.
6. To advise the Board of Education on strategies relating to advocacy.

#### **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.



# **2025/26 Budget Process Consultation Plan**

**Prepared by: Jason Reid**

**Date: January 20, 2025**

## **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 \$118 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 November 2024, the Board approved the Timelines/Process and Guiding Principles for 2025/26 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 2024/25 preliminary operating budget, budgeted operating revenues are \$101.3 million and include:

- \$65.8 million – per pupil fall enrolment funding (Sept 30<sup>th</sup>),
- \$16.9 million - funding for unique need designations (Sept 30<sup>th</sup>), and
- \$2.8 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)**

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Elementary Schools	2,677	2,748	2,813	2,783	2,907	2,962	2,937	2,911
Middle Schools	1,588	1,566	1,580	1,479	1,535	1,532	1,589	1,593
Secondary Schools	2,235	2,284	2,237	2,150	2,155	2,150	2,171	2,220
CE/ALT programs	194	202	205	194	194	209	205	208
<b>Total In-person learning</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>	<b>6,932</b>
Online Learning (SIDES)	310	282	287	800	573	358	453	559
<b>Total School Age Enrolment</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>	<b>7,491</b>
Adult Enrolment	57	61	73	133	96	80	88	119
<b>Total Fall Enrolment</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>	<b>7,610</b>
Increase/(decrease) over prior year		82	52	344	- 80	- 168	152	167

Following a period of enrolment volatility during and following the pandemic (particularly at SIDES), enrolment is settling into a more predictable pattern. Enrolment has declined at elementary for the past two years but continued to grow at middle and secondary as larger cohorts (from elementary growth in previous years) now move through middle and then secondary schools. As these larger cohorts graduate there will be downward pressure on enrolment in future years. In-migration at all grade levels provides upward pressure on enrolment, but is more difficult to forecast.

Online learning enrolment growth during the past 2 years is attributed to the Saanich online learning program (SIDES) being granted Provincial Online Learning School (POLS) status. Beginning in 2023/24, other 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 2025/26 to 2034/35, 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>2024/25 Budgeted Revenues: \$101.3 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 \$88.8 million (88%) of budgeted operating revenues in the preliminary 2024/25 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>2023/24 Actual Revenues: \$19.0 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 (2023/24 Actual Revenues: \$12.2 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>2023/24 Actual Capital Funding: \$6.7 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 current contingency reserve to be reflected in the 2024/25 Amended Budget is \$3.3 million, or approximately 2.8% of operating and special purpose revenues (2023/24 Contingency reserve was approximately 2.1%).

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.

## **2025/26 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 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. Implementation of the strategic plan will drive budget decisions by identifying specific strategies to improve student achievement, and their related budget implications.

### *Multi-Year Financial Plan*

In October 2024, the Board approved the [2024 – 2027 Multi-Year Financial Plan](#).

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 continue exceeding funding growth over the next 3 years. The 2024/25 Amended Budget includes appropriation of accumulated surplus of \$1.6 million to fund continuing expenditures, which is an increase of \$1.0 million over the 2023/24 appropriation. This increased dependence on one-time reserves was necessary to offset significant unfunded inflationary pressures in 2024/25.

As reported in the Multi-Year Financial Plan, financial pressure is forecasted to continue growing as expenditure growth is expected to outpace funding growth. As a result, unless the ministry deviates from its historical practice of not fully funding inflation, future budget reductions will likely be necessary.

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

#### *Options to Address Budget Shortfalls Identified in Prior Year*

As part of the consultation in the development of the 2024/25 Preliminary Budget last spring, feedback was received on the following question: *“Considering the significant implications of unfunded inflationary pressure, what advice would you give to the Board of Education in developing the 2024/25 Preliminary Budget?”*. During the consultation the following options were presented where budget reductions were possible:

- Instructional staff in excess of contract and legislative requirements
- Daytime custodial support in elementary schools
- Technology plan deliverables (by not fully funding plan)
- Service and supply allocations to schools for program priorities
- Non-core programs: transportation, crossing guards, strong start programs

A summary of the feedback received can be found in the BAC Agenda/Materials for May 2, 2024 on the [Budget Planning webpage](#) (click 2024-25 tab). The following were the themes in the responses to this question:

- Continue/increase advocacy for funding for inflationary cost pressures.
- There were a variety of revenue generation suggestions, and a number of participants suggesting implementing/increasing fees for transportation.
- Transportation – implement or increase fees / parents should fund the cost
- Protect funding for (do not cut) instructional programs/staffing.
- There was mixed support (some in favour and some opposed) for reducing Custodial, Strongstart, and Crossing Guards.
- Technology – overall most respondents supported fully funding the technology plan.
- Some suggested reducing administration.

The option that received the greatest support through the consultation was increasing bus fees to fund more of the cost of transportation services.



## **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 7, 2025.

The key components to the 2025-26 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,
- Considering 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.

To increase involvement in the budget consultation process last spring, committee members agreed to increase the distribution of invitations (including background information and the survey link) to include all parents and all staff. This change will be reflected in the 2025 community engagement plan to be reviewed by the committee at the April 10<sup>th</sup> BAC meeting.

### Information Guiding the Budget Consultation Process

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 2025.
  - As Budget Day in 2025 has been delayed until the first week in March, implications of the Provincial Budget will be reviewed at the April 10 BAC meeting.
- Estimated 2025/26 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.
  - In previous years this was reviewed at the April BAC meeting. In 2025 this will be reviewed earlier at the February BAC meeting to provide more time for committee consideration prior to the commencement of community engagement.
- Review 2025 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 2025/26 begins July 1, 2025 and ends June 30, 2026). The budget planning cycle is comprised of a series of activities related to planning, implementation, monitoring and reporting.

<p>Jan to June, 2025 (in 2024/25 fiscal year)</p>	<ul style="list-style-type: none"> <li>• January to May – Budget planning process leading to adoption of 2025/26 Preliminary Budget (as described in this plan).</li> <li>• February - Adoption of the 2024/25 Amended Budget reflecting adjustments to the 2024/25 preliminary budget following confirmation of 2023/24 actual results, 2024 fall enrolment/staffing, and other changes.</li> <li>• January to May – Monthly forecasting of actual results in relation to the 2024/25 amended budget. Projected 2024/25 surplus/(deficit) informs the 2025/26 budget planning process by both measuring the current budget structural balance and estimating the projected accumulated operating surplus available for the 2025/26 budget year.</li> </ul>
<p>July to Sept, 2025 (in 2025/26 fiscal year)</p>	<ul style="list-style-type: none"> <li>• July to September – Completion and audit of 2024/25 financial statements confirming actual results including accumulated operating surplus available for the 2025/26 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, 2025 (in 2025/26 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 2025/26 Amended Budget adopted by the Board February 2026).</li> <li>• December - Board approval of 2026/27 Budget Timelines/Process and Guiding Principles.</li> </ul>

**To:** Finance, Facilities & Technology Committee**Prepared By:** Rob Lumb  
Director of Facilities**Subject:** Transportation Update**Date:** January 28, 2025**Purpose**

The purpose of this briefing note is to present current observations regarding transportation services following the implementation of [Administrative Procedure 560](#) (Student Bus Transportation Services).

**Background**

Following an extensive consultation process, in February 2024 the Board of Education approved amendments to [Policy 21 – Student Transportation](#). These amendments included:

- Lower walk limits for K-5 students
- Optimization of routes
- Prioritization of District program students
- Promotion of active transportation
- Establishment of registration and late registration fees

At the same time, [Administrative Procedure 560](#) (Student Bus Transportation Services) was amended both to align with the policy amendments, and to increase the rigor of the registration process to better equip the district to manage the increased volume of registrations that has been experienced in recent years. An increased volume of transactions, and in particular late registrations, has made it increasingly challenging to effectively plan routes and to process all registrations received prior to school start up. Another significant issue challenging effective route planning has been a significant number of “ghost registrations” (students who register for service but do not ride the bus).

As a measure to encourage timely registration and reduce the number of ghost riders, the Board approved establishing a registration fee of \$25 per student and a late registration fee of \$100 per student, with exceptions for Kindergarten registrations and new district enrollees. Another measure to facilitate management of the ghost rider issue, is a new requirement that registered riders ride the bus for a minimum of 35% of school days each month on a route where other students are waitlisted for service.

The net revenues from registration and late fees is being used to fund the Transversa Ride 360 system in order to enhance the district’s ability to manage transportation services and communicate with parents more effectively. This system also enables accurate ridership data collection, essential for maintaining compliance with Transport Canada regulations and managing waitlisted students.

The implementation of the new procedure for the 2024/25 school year enabled a much smoother registration process than had occurred in the previous two years. Following the launch of the Transversa Ride 360 system in October 2024, the transportation department has been reviewing and validating the ridership data produced by the system. As of December 2024, many buses are operating at full capacity (on paper, based on registrations) with approximately 500 students waitlisted for service. The district has over 3600 confirmed riders on AM and PM routes.

## Review of Ridership Data

Data from the Tyler Ride software showed the following:

- **November 2024:** 1992 individual riders registered.
  - 502 (25%) students had not tapped on any bus.
  - 455 (23%) students tapped on the bus but were below the 35% ridership threshold.
  - 1035 (52%) students rode the bus above the 35% ridership threshold.
- **December 2024:** 1993 individual riders registered.
  - 517 (26%) students had not tapped on any bus.
  - 446 (22%) students tapped on the bus but were below the 35% ridership threshold.
  - 1030 (52%) students rode the bus above the 35% ridership threshold.

In order to validate the data being reported from the system, district staff also conducted physical counts of students actually boarding the bus for the following PM routes:

- **December 2nd PM routes at Royal Oak Middle School:** 5 buses with 233 registered riders. 105 (45%) students boarded, 55% no-shows.
- **December 5th PM routes at Prospect Lake Elementary:** 2 buses with 148 registered riders. 94 (64%) students boarded, 36% no-shows.
- **December 10th PM routes at Bayside School:** 5 buses with 198 registered riders. 137 (69%) students boarded, 31% no-shows.
- **December 17th PM routes at Parkland School:** 7 buses with 163 registered riders. 47 (29%) students boarded, 71% no-shows.
- **January 7 PM Routes from Stelly's:** 5 buses with 256 registered riders, 132 (52%) students boarded, 48% no shows.

## Observations from Review of Ridership Data

- There are issues with the data largely due to tapping compliance (understating ridership), and in some circumstances due to issues with software configuration. The issues with software configuration are now understood and can be resolved before the next school year.
- Despite some concerns with the data, both the data and physical counts confirm that ridership on many routes is significantly lower than the number of students registered for service. Students who register for service and who do not regularly ride the bus ("Ghost Riders") continues to be an issue on many routes.

## Measures to Address Low Ridership and Waitlists

Administrative Procedure 560 requires that students ride the bus a minimum of 35% of days each month when other students are waitlisted for service on that route. In order to identify students who could be removed from routes (with waitlists), the transportation department provided lists of students where the data indicated lower ridership on wait listed routes. Schools were asked to consult with students and families to determine which students could be removed from the bus. This more consultative approach is being taken due concerns with the ridership data and because the requirement to maintain a minimum ridership percentage may not be understood by all riders. Through December and January, schools have identified 47 riders who could be deregistered from bus service. This has allowed us to clear a number of students waitlisted for service. Note that remaining waitlisted students are priority 3

(out-of-catchment) or were late registrations. Through the discussions occurred at the school level, we are also observing improved tapping compliance.

### **Planning for the 2025/26 School Year**

For the 2025/26 school year, greater confidence in the data and greater awareness by students and families will enable a more direct approach regarding maintaining minimum ridership levels and tapping compliance. However, addressing tapping compliance may take some time with expectations gradually increasing (a cultural change).

In 2025/26, we will be positioned to begin the process of validating ridership and removing students not meeting minimum ridership requirements much earlier in the year. This will allow us to clear waitlists earlier in the year.

Looking ahead, robust ridership data will also be very useful for informing route planning as both pressure points and unused capacity in the system are now very visible.

A question that has been raised is whether we could “oversell assigned seats”. This would need to be balanced with the risk exceeding capacity (in contravention of Transport Canada regulations) or leaving students behind. In our view, this should only be considered where we are certain a route would never exceed capacity through the year. More robust data in 2025/26 will better enable us to assess if this may be a possibility.

The implementation of a \$25 registration fee did not result in a noticeable reduction in the number of ghost riders. Increasing this fee beyond a nominal amount would likely be more effective in discouraging students/families from registering for a service that is not used.

Respectfully submitted

A handwritten signature in black ink, appearing to read 'Rob Lumb', written in a cursive style.

Rob Lumb  
Director of Facilities

	Prior Year Actual 2023	Prior Year Actual 2024	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2024	Projected Revenue and Expenditure	Variance From Budget	Notes
<b>Revenue</b>								
621 Consolidated Revenue Grants	(76,627,629)	(86,349,920)		(90,829,034)	(36,684,177)	(90,924,963)	95,929	Note 1
627 Indig. Northern Affairs Canada (INAC) Recovery	3,190,534	3,344,157		3,344,157	1,557,043	3,344,157	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding, Labour Settlement Funding</i>	(4,077,807)	(2,587,467)		(2,300,824)	(602,305)	(2,300,824)	-	
629 Classroom Enhancement Fund (CEF)	(11,142,827)	(12,158,989)		(12,266,466)	(4,216,155)	(12,266,466)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	-	(578,601)		(544,918)	(544,918)	(544,918)	-	
641 Other Ministry Grants <i>ERASE Grant</i>	(181,545)	(200,332)		(117,955)	(117,955)	(117,955)	-	
645 Instructional Cafeteria Revenue	(247,679)	(273,820)		(109,176)	(132,086)	(109,176)	-	
646 Local Education Agreements/Direct Funding Indig.	(3,192,947)	(3,344,157)		(3,344,157)	(1,557,043)	(3,344,157)	-	
647 International Program Revenue	(6,559,217)	(7,344,386)		(7,562,694)	(6,869,535)	(7,562,694)	-	Note 2
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(529,491)	(367,983)		(435,842)	(338,427)	(435,842)	-	
651 Community Use Of Facilities	(43,595)	(69,162)		(70,000)	(62,517)	(70,000)	-	
659 Other Rentals & Leases	(415,440)	(411,696)		(464,500)	(195,192)	(464,500)	-	
660 Exchange (Gain) Loss	-	-		-	7,815	7,815	(7,815)	
661 Interest On Short Term Deposits	(782,868)	(983,442)		(650,000)	(600,020)	(650,000)	-	
662 Appropriated Surplus <i>(prior years carry forward amounts)</i>	-	-		(3,487,312)	-	(3,487,312)	-	Note 3
672 Student Fees/Certifications	(63,077)	(83,250)		(50,000)	(52,100)	(80,100)	30,100	
<hr/>								
Total Revenue	(100,673,588)	(111,409,048)	-	(118,888,721)	(50,407,572)	(119,006,935)	118,214	
<b>Expenses</b>								
105 Salaries - P/VP	4,929,172	5,233,453		5,551,949	2,758,784	5,583,093	(31,144)	
111 Salaries - Teachers <i>(incl. POSR)</i>	41,098,476	45,067,952		47,824,140	19,085,694	47,510,150	313,990	Note 4
307 - Teacher remedy	1,473,693	1,942,023		1,973,108	557,850	1,973,108	-	
Teacher remedy unspent					-	-	-	
122 Salaries - Support Staff <i>(incl. In Service and First Aid)</i>	8,574,110	9,233,048		10,314,220	4,332,799	10,092,801	221,419	Note 5
123 Salaries - Other Professionals	3,415,751	3,910,116		4,961,475	2,114,798	5,000,642	(39,167)	
131 Salaries - Educational Assistants	6,001,108	6,574,392		7,777,546	2,790,312	7,321,816	455,730	Note 6
143 Support Staff Replacement Costs	556,417			490,119	392,760	877,216	(387,097)	Note 7
146 Teacher Replacement Costs	3,996,096	5,021,668		4,146,738	1,826,977	4,498,500	(351,762)	Note 8
<hr/>								
	70,044,823	76,982,652	-	83,039,295	33,859,974	82,857,325	181,970	
<hr/>								
200 Benefits	17,876,595	19,290,595		21,289,360	7,762,859	21,241,877	47,483	
<hr/>								
	17,876,595	19,290,595	-	21,289,360	7,762,859	21,241,877	47,483	
<hr/>								
Services & Supplies								
Services	5,134,765	5,109,449		6,118,951	3,216,352	6,118,951	-	
Pro-D & Travel	572,033	641,820		849,387	402,412	849,387	-	
Rentals & Leases	157,541	184,523		164,000	84,962	164,000	-	
Dues & Fees	304,967	382,612		701,328	669,001	701,328	-	
Insurance	208,047	257,441		255,000	269,221	269,221	(14,221)	

Projection for Discussion Purposes - Actual Results May Differ From Projected

Prepared by Megan Cimaglia

	Prior Year Actual 2023	Prior Year Actual 2024	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2024	Projected Revenue and Expenditure	Variance From Budget	Notes
Supplies	3,344,988	2,156,908		4,854,669	2,423,217	3,854,669	1,000,000	
Utilities	1,606,658	1,521,527		1,462,701	385,413	1,462,701	-	
	11,328,999	10,254,280	-	14,406,036	7,450,578	13,420,257	985,779	Note 9
Total Expenses	99,250,417	106,527,527	-	118,734,691	49,073,411	117,519,459	1,215,232	
Transfer from operating for purchase of capital assets	1,641,865	749,054			-	-	-	
Transfer to local capital for track renewal fund				6,427		6,427	-	
Transfer to local capital for asset replacement reserve	116,820	120,353		147,603	-	147,603	-	
(Surplus)/Deficit	335,514	(4,012,114)	-	(0)	(1,334,161)	(1,333,446)	1,333,446	
					Opening Contingency Reserve	(3,272,845)	2.9%	
					Estimated School and District Carry Forwards	1,000,000		
					Estimated Closing Contingency Reserve	(3,606,291)	3.2%	

**Amended Budget** is the (typically) February *Amended Annual Budget*, which is being prepared for Board approval expected on March 12, 2025 (late this year due to adjusted provincial budget release date).

**Current Budget** is the current working budget.

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

**Variance comments:**

**Note 1** - Consolidated Revenue Grants positive variance is due mainly to salary differential funding greater than we estimated. This funding source is difficult to predict.

**Note 2** - International Program Revenue is currently budgeted at 270 FTE.

**Note 3** - Appropriated surplus consists of:

\$1,477,760 District Activities Carry Forward

\$ 431,369 School Activities Carry Forward

\$1,769,467 Budget Appropriation

\$(191,284) Revenue Growth, Net of Expenditures - Applied to Reduce Budget Appropriation and Increase Contingency Reserve

\$3,487,312

**Note 4** - Teacher salaries positive variance is due mainly to:

- teacher staffing held back to be deployed in second semester and as courses are added at SIDES; and

- 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.

**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. Variance is partially offset by unpaid time off taken by staff on Support Staff and Education Assistant Salaries rows.

**Note 8** - Teacher Replacement Costs negative variance compared with budget is due to higher than budgeted use of sick and emergency leave. Results are still highly variable.

**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

\$ 14,221 insurance costs over budget

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(\$ 985,779)