

SCHOOL DISTRICT 63 (SAANICH)

FINANCE, FACILITIES & TECHNOLOGY COMMITTEE

Report to the Board of May 14, 2025

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

Committee Meeting

Tuesday, May 6, 2025

A. PRESENTATIONS AND QUESTIONS

No Items.

B. ITEMS DISCUSSED

No Items.

C. ITEMS FOR RECOMMENDATION

1. Cordova Bay Land Swap

Motions:

- i) The Committee recommends and I, Trustee Hickman move,
That the Board approve the first reading of the Cordova Bay Elementary Land Disposal Bylaw 2025.
- ii) The Committee recommends and I, Trustee Hickman move,
That the Board approve the second reading of the Cordova Bay Elementary Land Disposal Bylaw 2025.
- iii) The Committee recommends and I, Trustee Hickman move,
That the Board approve the reading of the Cordova Bay Elementary Land Disposal Bylaw 2025 at this Board meeting for a third time.

- iv) The Committee recommends and I, Trustee Hickman move,
That the Board approve the third reading, pass and adopt the Cordova Bay Elementary Land Disposal Bylaw 2025.

D. ITEMS FOR INFORMATION

- 1. Report from Budget Advisory Committee
- 2. Fiscal Forecast

E. FUTURE AGENDA ITEMS

- 2026/27 Capital Plan Submission (June)
- Updated Long Range Facilities Plan (June)
- Review Trustee Remuneration (June)
- Internal Control Summary Report (June)

To: Finance, Facilities and Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: Cordova Bay Elementary Land Swap

Date: May 2, 2025

Background and Purpose

In March 2025, Director Rob Lumb reported to the committee that Saanich is planning road improvements along the frontage of Cordova Bay Elementary with the objective of enhancing traffic and pedestrian safety. During the planning phase, the District of Saanich (“Saanich”) identified a requirement to acquire two pieces of land from the Cordova Bay Elementary site.

Saanich also identified an area of land on the west side of the property that is owned by Saanich and where the school grounds have encroached upon by way of fencing. This area is home to several mature trees and is used as play space for the school. As consideration for the purchase of the two pieces of the Cordova Bay Elementary site, Saanich proposed transferring to the Board the land where school grounds have encroached and paying \$14,800 (the appraised value of the net transfer of land to Saanich). More details regarding this project are included in the briefing from Director Rob Lumb included in the March 2025 committee report.

At the March 12, 2025 Regular Board meeting, the Board carried the following motion:

“That the Board approve signature of the Land Purchase and Dedication Agreement, which is subject to both subsequent approval of the land disposal by the Minister of Education and Childcare and adoption of a disposal bylaw by the Board of Education.”

Following the March Board meeting, a letter was issued to the Ministry of Infrastructure requesting Minister approval for the planned disposal (see attachment 1). Minister approval has not yet been confirmed at this time, but is expected to occur soon.

Next Steps

The next step is for the Board to adopt a bylaw authorizing the disposal of the land (see attachment 2). Following adoption of a bylaw by the Board, disposal will be conditional on receiving permission from the Minister.

Staff Recommendation

That the Board adopt the attached bylaw through three readings at the May 14, 2025 Board Meeting.

With respect,

Jason Reid
Secretary Treasurer

Attachments: 1 – Letter to Ministry of Infrastructure March 14, 2025
2 – Cordova Bay Elementary Land Disposal Bylaw 2025
3 – Survey plans referenced in the bylaw



SCHOOL DISTRICT 63 (SAANICH)

2125 Keating Cross Road, Saanichton, BC Canada V8M 2A5
Phone: (250) 652-7300 Fax: (250) 652-6421 saanichschools.ca

March 14, 2025

Ministry of Infrastructure
Capital Projects Unit
Education and Child Care Capital Branch
Via email to: travis.tormala@gov.bc.ca

Attention: Travis Tormala
Regional Director

Re: Land Swap – Road Dedication – District of Saanich
Parcel Identifier: 009-800-263, Cordova Bay Elementary

Dear Mr. Tormala:

School District No. 63 (Saanich) has recently signed an agreement with the District of Saanich to exchange 3,634 square feet of land from the Cordova Bay Elementary site in exchange for 3,338 square feet of land owned by the District of Saanich and net proceeds of \$14,800. Section 3.1 of the agreement includes the following as conditions prior to completion:

- on or before May 14, 2025, the adoption by the School Board of a bylaw authorizing the disposal of land pursuant to Section 65(5) of the *School Act*;
- on or before May 14, 2025, the approval by the Minister of Education and Childcare of the disposal of land pursuant to Section 96(3) of the *School Act*

The transfer of land to the District of Saanich is necessary for the completion of roadwork improvements that will improve pedestrian safety for students and families in the community. The school district is supportive of these planned improvements. The transfer of land from the District of Saanich to the school district will remedy the encroachment of the school playground onto land owned by the District of Saanich.

I've attached the briefing package relating to this transfer, which includes a briefing note, site plans, the land purchase and dedication agreement, and the market valuation supporting the calculation of net proceeds.

We are requesting the approval of the Minister of Education of Childcare for this disposal of land pursuant to Section 96(3) of the *School Act*.

Attachment 1

The letter confirming the approval of this disposal will be provided to the Land Titles Office to facilitate transfer of the land to the District of Saanich.

Yours Truly,

A handwritten signature in black ink, appearing to read 'Jason Reid', with a stylized, looping flourish at the end.

Jason Reid
Secretary-Treasurer

Attachment: Briefing Note – Cordova Bay Elementary Land Swap (with attachments)

Attachment 2

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (SAANICH) CORDOVA BAY ELEMENTARY LAND DISPOSAL BYLAW 2025

WHEREAS a Board of Education may dispose of land or improvements owned or administered by the Board under the authority of Section 96(3) of the School Act, subject to the Orders of the Minister of Education and Childcare (the “Minister”);

AND WHEREAS Section 65(5) of the School Act requires a Board of Education to exercise a power with respect to the acquisition or disposal of land only by bylaw;

AND WHEREAS disposal of land by bylaw is conditional on approval of the disposal by the Minister pursuant to Ministerial Order M193/08 (Disposal of Land or Improvements Order).

AND WHEREAS:

- (a) the District of Saanich (“Saanich”) is planning roadwork improvements along the frontage of Cordova Bay Elementary with the objective of improving traffic and pedestrian safety;
- (b) Completion of the roadwork improvements requires disposal of parts of a land parcel that forms part of the Cordova Bay Elementary site;
- (c) the Property is facility number 6363003;
- (d) the address of the Property is 5238 Cordova Bay Road, Victoria, British Columbia, V8Y 2L2 and the legal description of the land parcel is:

Parcel Identifier: 009-800-263

Parcel E, Section 32, Lake Land District, (DD 746461) lying W of Cordova Bay Rd

- (e) In order to complete the planned roadwork improvements, Saanich wishes to purchase from the Board of Education of School District No. 63 (Saanich) (the “Board”) those parts of the land parcel comprised of the following areas as marked on Reference Plan EPP140275, prepared by Glen A. Quarmby:
 - (i) 454.9 m2 and marked as “ROAD AREA ‘A’”; and
 - (ii) 85.9m2 and marked as “ROAD AREA ‘B’”
- (f) Compensation from Saanich to the Board for the purchase of “ROAD AREA ‘A’” and “ROAD AREA ‘B’” will be the following:
 - (i) Transfer in fee simple to the Board 310.2 m2 of Saanich land which is that portion of the road shown as “Closed Road” on Reference Plan EPP140276, prepared by Glen A. Quarmby; and
 - (ii) Payment of the Purchase Price of Fourteen Thousand Eight Hundred Dollars (\$14,800).

NOW THEREFORE be it resolved as a Bylaw of the Board that the Board dispose of those parts of 5238 Cordova Bay Road comprised of the following areas as marked on Reference Plan EPP140275, prepared by Glen A. Quarmby:

- (i) 454.9 m2 and marked as “ROAD AREA ‘A’”; and

Attachment 2

(ii) 85.9m2 and marked as “ROAD AREA ‘B’”.

This Bylaw may be cited as “Cordova Bay Elementary Land Disposal Bylaw 2025”.

Read a first time this 14th day of May 2025.

Read a second time this 14th day of May 2025.

Upon unanimous agreement of the Trustees of the Board in attendance, this Bylaw was read a third time on the 14th day of May 2025, and passed and adopted this 14th day of May 2025.

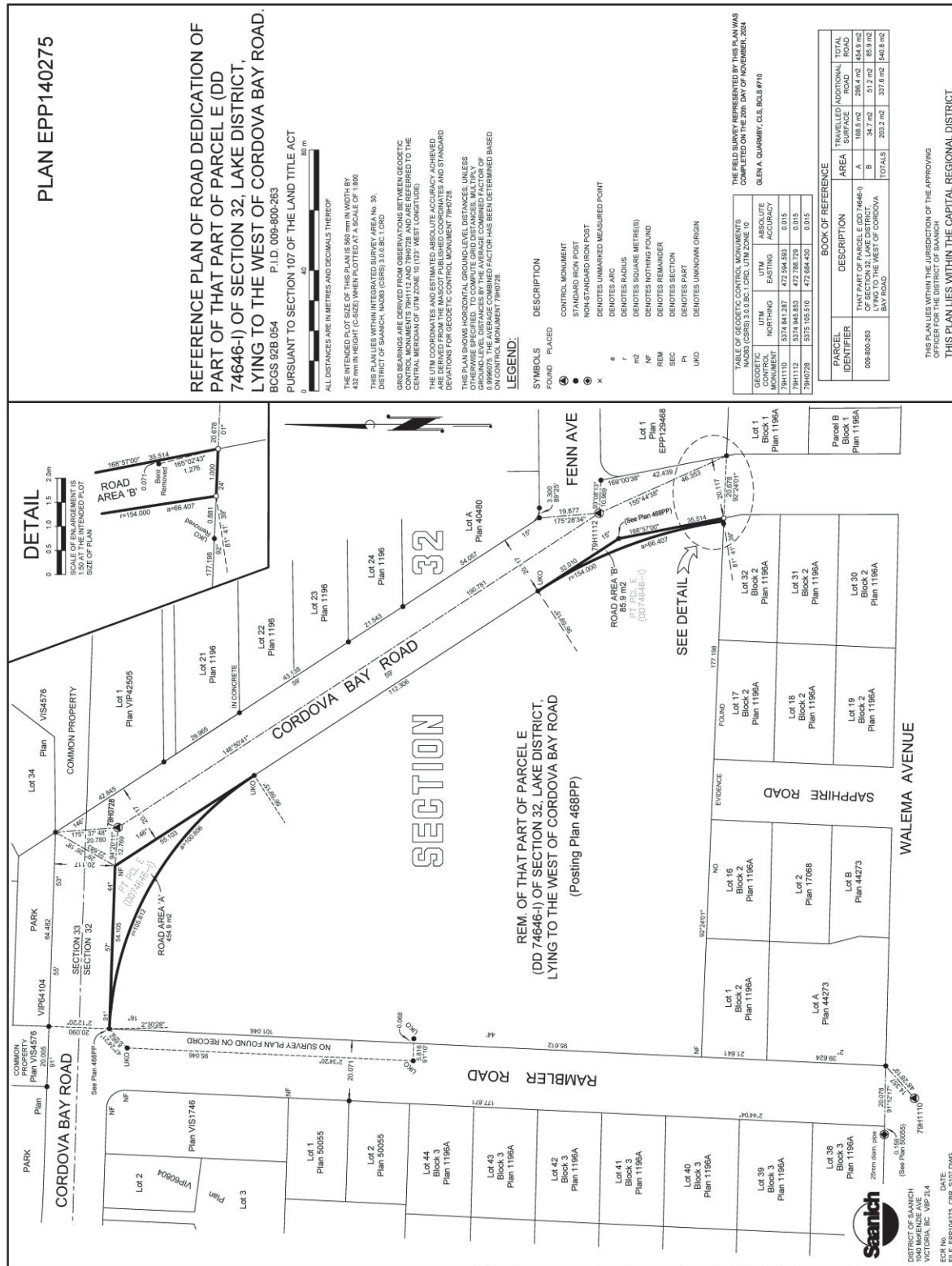
Board Chair

Secretary-Treasurer

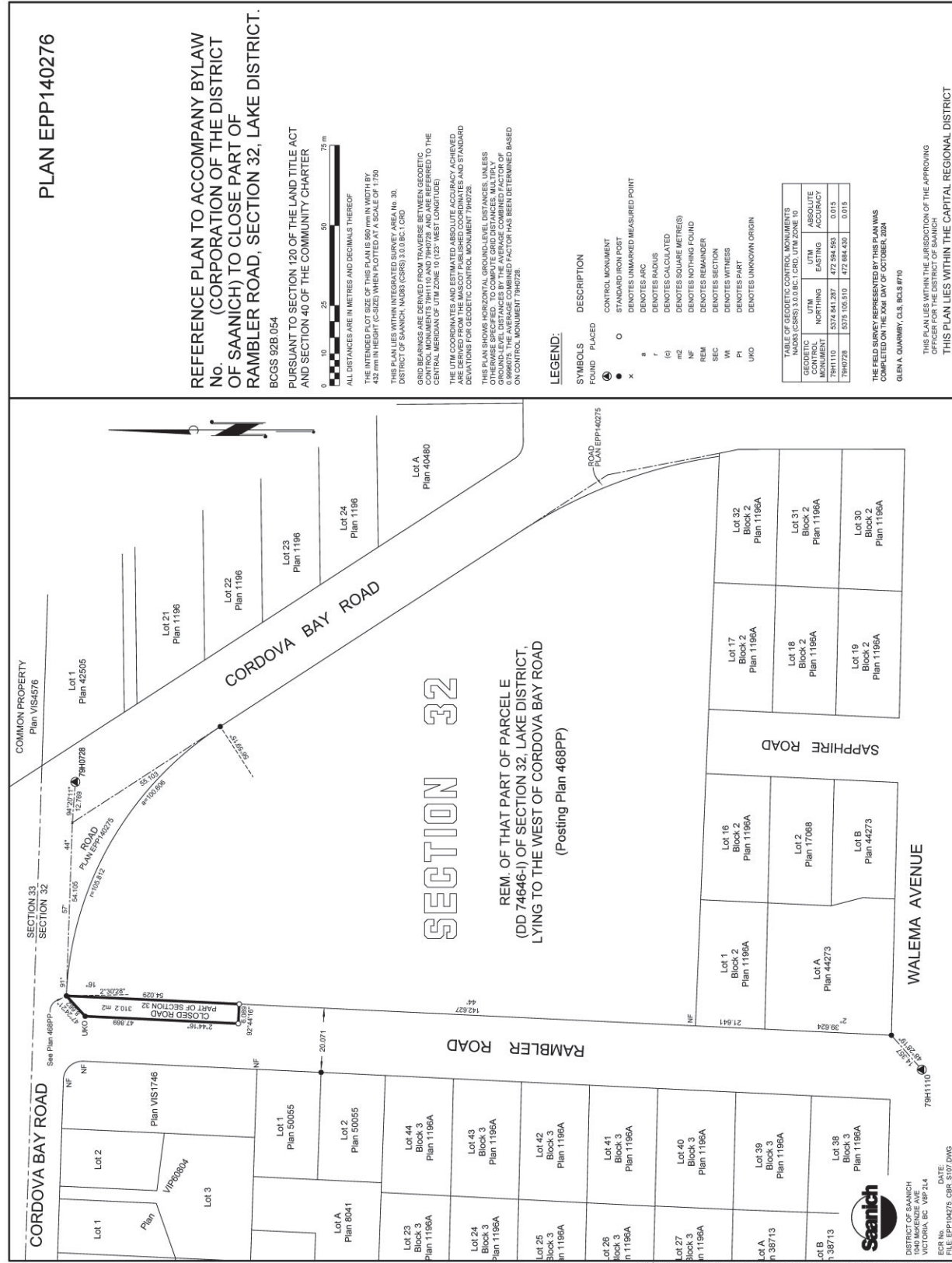
I HEREBY CERTIFY this to be a true and original School District No. 63 (Saanich) Cordova Bay Elementary Land Disposal Bylaw 2025 adopted by the Board the 14th day of May 2025.

Secretary-Treasurer

Schedule "A" – Reference Plan EPP104275



Schedule "D" – Road Closure Plan EPP140276





BUDGET ADVISORY COMMITTEE MEETING

Thursday, May 1, 2025

3:00pm, Board Room

Committee Members:

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

Don Peterson, STA
Shannon Toronitz, STA, regrets
Candace Whitney, CUPE,
regrets
Belinda Waller, CUPE
Tassie Harris, SAA
Spencer Gray, SIS
David Tunbridge, COPACS

Other Attendees: Chair Dunford, Vice Chair Silzer, Trustee Vandall, Trustee Van Well, Beverly Bastness (CUPE), and Kristen Sinats (STA)

Meeting Notes

- Trustee Hickman conveyed regrets from Committee Chair Elder and reported that she would be chairing today's meeting.
- Trustee Hickman acknowledged the meeting was being held on the territory of the WSÁNEĆ people and welcomed committee members and guests.
- The committee reviewed the meeting notes from the April 10, 2025 BAC committee meeting.
- The committee reviewed and discussed the results of Community Budget Consultation.
- The committee reviewed and discussed the proposed budget reduction plan.
 - The implication of not funding inflationary pressure in the technology plan will be a reduction in the number of devices deployed in schools. The impact of this was discussed, as was the importance of thoughtfully revising the technology plan to align with the new budget reality.
 - Committee members raised concerns over the proposal to restrict the addition of new EA positions if funding for unique needs designations grows. ST Reid noted this was not a decision that would be made now. It would be a decision before the Board in the fall if there was growth in funding from unique needs designations.
 - ST Reid confirmed that if the proposed reduction plan (see attachment 1) was implemented, the projected contingency reserve would decrease to about \$2.2 million, and appropriation of accumulated surplus (reserves) to fund continuing expenditures would increase to about \$2.4 million. As this allocation of reserves is not sustainable, a plan for further budget reductions in 2026/27 will be presented in the fall of 2025.

- The committee agreed to recommend for Board consideration that the 2025/26 Budget be balanced by implementing the \$419,665 in budget reductions identified in the Proposed Budget Reduction Plan (see attachment 1), and by balancing the residual budget pressure through allocation of contingency reserve.

[Note: An updated Operating Fund Budget Pressure schedule is included as attachment 2. This updated schedule reflects the proposed reductions and also a small change in the surplus emerging from the May fiscal forecast (relative to the April fiscal forecast). This schedule shows an updated residual budget pressure to be funded through the contingency reserve.]

- Trustee Hickman adjourned the meeting at 4:00pm.

The May 2025 Budget Advisory Meeting Package (meeting materials) has been posted to the [budget planning documents page](#).

Attachment 1

Proposed Budget Reduction Plan Prepared by J. Reid on April 29, 2025

Description	2025/26 Budget	2026/27 Budget	Notes
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Function 1 - Instruction			
Review PVP admin and non-enrolling teaching assignments		TBD	Informed by detailed comparative analysis and further consultation
Review function 1 teacher /other professional staffing (excludes positions required contractually)		TBD	Informed by detailed comparative analysis and further consultation
Review function 1 support staff		TBD	Informed by detailed comparative analysis and further consultation
Education Assistants - restrict the addition of positions from designation growth	TBD	TBD	Results in budget savings as more funding from designation growth will be allocated to offset inflationary pressures.
Review Service and Supply budgets	100,000	TBD	Reduce 2025/26 district and/or school service and supply budgets by \$100,000. Reductions in 2026/27 informed by further analysis and consultation
Restriction of Budget Carryforwards for multi-year funding of projects	TBD		Will contribute to accumulated surplus reserve but does not create ongoing budget savings

Function 4 - District Administration			
HR Department restructuring	34,665		Following the restructuring of roles in the HR department, we are able to reduce continuing staffing budget currently undeployed.
Review function 4 staffing for possible reductions		TBD	Informed by detailed comparative analysis and further consultation
Review Service and supply budgets	10,000	TBD	Informed by detailed comparative analysis and further consultation

Function 5 - Operations and Maintenance			
Technology plan inflation	250,000		Budget savings from not funding tech plan inflationary pressures in 2025/26.
Review function 5 staffing for possible reductions		TBD	Informed by detailed comparative analysis and further consultation
Review Service and supply budgets	25,000	TBD	Informed by detailed comparative analysis and further consultation

Function 7 - Transportation			
Implement a bus fee		TBD	Bus fee between \$30-40 per month in 2026/27 would increase revenues by \$300,000 to \$400,000
Review function 7 staffing for possible reductions (including possible route reductions).		TBD	Informed by further analysis and consultation

2025/26 Budget Reductions Identified	419,665	419,665
Allocation of Contingency Reserve	1,120,026	-
2026/27 Target Reductions TBD		1,120,026

Total Reduction in Budget Pressure	1,539,691	1,539,691
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Note that further unfunded inflationary pressures in 2026/27 may necessitate additional budget reductions

Attachment 2



Operating Fund Budget Pressure For the 2025/26 Fiscal Year

	April 10, 2025 Estimated Budget Pressure	May 2, 2025 Estimated Budget Pressure	
Decrease (Increase) in Revenues:			
Continuing expenses funded by accumulated surplus	1,572,183	1,572,183	
Deficit (Surplus) emerging from forecast	(1,308,230)	(1,342,160)	A
Interest revenue decrease	284,917	284,917	
International enrolment decline	93,305	93,305	
Operating grant increase	(996,295)	(996,295)	
24/25 labour settlement funding rolled into 25/26 operating grant	989,678	989,678	
	<u>635,557</u>	<u>601,627</u>	
Increase (Decrease) in Expenses:			
CUPE life insurance premium escalation	23,869	23,869	
Medical/Dental plan premium escalation	480,610	480,610	
Canada Pension Plan (CPP) enhancement	177,246	177,246	
Worksafe BC premium escalation	23,787	23,787	
Enrolling Teacher reduction for enrolment decline (3.0 FTE)	(380,343)	(380,343)	
Inclusion support budget - adjustment for projected enrolment change	-	-	
Technology Plan Inflation	250,000	250,000	
Service and supply inflation (unavoidable)	328,964	328,964	
	<u>904,133</u>	<u>904,133</u>	
Net Budget Pressure before proposed changes	1,539,691	1,505,761	
Budget Changes Recommended by BAC for Board approval:			
Function 1 (Instruction) - service and supply budget reduction		(100,000)	
Function 4 (District Administration) - HR dept staffing budget reduction		(34,665)	
Function 4 (District Administration) - service and supply budget reduction		(10,000)	
Function 5 (Operations and Maintenance) - Technology Plan reduction		(250,000)	
Function 5 (Operations and Maintenance) - service and supply budget reduction		(25,000)	
Allocation of Accumulated Surplus from Contingency Reserve		(1,086,096)	B
Total Operating Fund Pressure	<u>1,539,691</u>	<u>(0)</u>	
Accumulated surplus reserve allocated to fund continuing expenditures		2,428,256 = A + B	
Forecasted Contingency Reserve from May 2025 fiscal forecast		4,616,005	
less reserve allocated to fund continuing expenditures		<u>(2,428,256)</u>	
Forecasted 2025/26 Contingency Reserve		2,187,749	

	Prior Year Actual 2023	Prior Year Actual 2024	Amended Budget	Current Budget	Revenue/ Expenditures to March 31, 2025	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(76,627,629)	(86,349,920)	(91,058,993)	(90,529,034)	(64,243,108)	(91,082,813)	553,779	Note 1
627 Indig. Northern Affairs Canada (INAC) Recovery	3,190,534	3,344,157	4,149,650	3,601,199	2,904,755	4,149,650	(548,451)	
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)	(2,155,439)	(2,300,824)	(1,169,929)	(2,300,824)	-	
629 Classroom Enhancement Fund (CEF)	(11,142,827)	(12,158,989)	(12,266,466)	(12,266,466)	(8,669,885)	(12,266,466)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	-	(578,601)	(544,918)	(544,918)	(544,918)	(544,918)	-	
641 Other Ministry Grants <i>ERASE Grant</i>	(181,545)	(200,332)	(173,750)	(117,955)	(117,955)	(117,955)	-	
645 Instructional Cafeteria Revenue	(247,679)	(273,820)	(109,176)	(109,176)	(209,777)	(209,777)	100,601	
646 Local Education Agreements/Direct Funding Indig.	(3,192,947)	(3,344,157)	(4,149,650)	(3,601,199)	(2,904,755)	(4,149,650)	548,451	
647 International Program Revenue	(6,559,217)	(7,344,386)	(7,562,694)	(7,562,694)	(7,754,902)	(7,740,944)	178,250	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)	(441,253)	(455,940)	(518,623)	(518,623)	62,683	
651 Community Use Of Facilities	(43,595)	(69,162)	-	(70,000)	(72,236)	(76,000)	6,000	
659 Other Rentals & Leases	(415,440)	(411,696)	(414,500)	(464,500)	(417,542)	(510,139)	45,639	
660 Exchange (Gain) Loss	-	-	-	-	493	493	(493)	
661 Interest On Short Term Deposits	(782,868)	(983,442)	(650,000)	(650,000)	(760,417)	(944,979)	294,979	
662 Appropriated Surplus (prior years carry forward amounts)	-	-	(3,487,312)	(3,487,312)	-	(3,487,312)	-	Note 3
672 Student Fees/Certifications	(63,077)	(83,250)	(50,000)	(50,000)	(78,900)	(90,900)	40,900	
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Total Revenue	(100,673,588)	(111,409,048)	(118,914,501)	(118,608,819)	(84,557,699)	(119,891,156)	1,282,337	
Expenses								
105 Salaries - P/VP	4,929,172	5,233,453	5,551,949	5,551,949	4,051,143	5,586,787	(34,838)	
111 Salaries - Teachers (incl. POSR)	41,098,476	45,067,952	47,824,140	47,822,973	33,332,702	47,787,856	35,117	Note 4
307 - Teacher remedy	1,473,693	1,942,023	1,973,108	1,973,108	961,566	1,973,108	-	
Teacher remedy unspent					-	-	-	
122 Salaries - Support Staff (incl. In Service and First Aid)	8,574,110	9,233,048	10,279,095	9,990,805	6,628,228	9,794,624	196,181	Note 5
123 Salaries - Other Professionals	3,415,751	3,910,116	4,961,474	4,986,275	3,243,386	5,081,954	(95,679)	
131 Salaries - Educational Assistants	6,001,108	6,574,392	7,752,037	7,480,741	4,705,215	7,214,854	265,887	Note 6
143 Support Staff Replacement Costs	556,417	839,473	491,119	490,119	623,818	854,698	(364,579)	Note 7
146 Teacher Replacement Costs	3,996,096	4,182,195	4,213,990	4,159,459	3,257,451	4,485,357	(325,898)	Note 8
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	70,044,823	76,982,652	83,046,912	82,455,429	56,803,508	82,779,237	(323,808)	
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200 Benefits	17,876,595	19,290,595	20,473,172	21,265,310	14,032,102	21,214,681	50,629	
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	17,876,595	19,290,595	20,473,172	21,265,310	14,032,102	21,214,681	50,629	
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Services & Supplies								
Services	5,134,765	5,109,449	5,982,511	6,104,257	4,462,420	6,142,859	(38,602)	
Pro-D & Travel	572,033	641,820	864,387	842,014	501,798	842,014	-	
Rentals & Leases	157,541	184,523	164,000	164,000	125,500	164,000	-	
Dues & Fees	304,967	382,612	701,328	749,522	704,570	749,522	-	
Insurance	208,047	257,441	255,000	255,000	274,163	274,163	(19,163)	

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 March 31, 2025	Projected Revenue and Expenditure	Variance From Budget	Notes
Supplies	3,344,988	2,156,908	4,477,887	5,156,556	3,339,250	3,369,679	1,786,877	
Utilities	1,606,658	1,521,527	1,462,701	1,462,701	800,356	1,547,361	(84,660)	
	11,328,999	10,254,280	13,907,814	14,734,050	10,208,057	13,089,598	1,644,452	Note 9
Total Expenses	99,250,417	106,527,527	117,427,898	118,454,789	81,043,667	117,083,517	1,371,273	
Transfer from operating for purchase of capital assets	1,641,865	749,054	1,339,000	-	-	-	-	
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	-	147,603	-	
(Surplus)/Deficit	335,514	(4,012,114)	-	0	(3,514,032)	(2,653,610)	2,653,610	
					Opening Contingency Reserve	(3,272,845)	2.9%	
					Estimated School and District Carry Forwards	1,000,000		
					SIDES Staffing Carry Forward (not continuing)	310,450		
					Estimated Closing Contingency Reserve	(4,616,005)	4.1%	

Amended Budget is the (typically) February *Amended Annual Budget* approved 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 to:
468,455 SIDES February and May counts exceeding projections
85,324 Salary differential funding greater than we estimated - funding source is difficult to predict.

553,779

Note 2 - International Program Revenue is currently budgeted at 270 FTE. Actual is expected to be approximately 277 FTE.

Note 3 - Appropriated surplus consists of:
\$1,477,760 District Activities Carry Forward
\$ 431,369 School Activities Carry Forward
\$1,572,183 Budget Appropriation

\$3,487,312

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

Note 5 - Support Staff salaries positive variance is due to hiring lag for vacant positions and unpaid time off taken by staff. This variance is slightly offset by higher replacement costs.

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 and estimated \$300,000 inclusive education enrolment audit funding reduction.

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.

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
\$ 38,602 estimated homestay fees beyond budgeted (recovered with additional homestay fees paid by families)
\$ 19,163 insurance costs over budget
\$ 84,660 utilities costs (heating and garbage) estimated to come in over budget
\$ 100,601 costs to generate cafeteria revenue
\$(887,478) estimated underspend of services and supplies budgets

(\$ 1,644,452)