



BUDGET ADVISORY COMMITTEE MEETING

Thursday, February 25, 2021

3:00 pm, MS Teams

Committee Members:

Victoria Martin, Chair
Elsie McMurphy, Trustee
Teri VanWell, Trustee
Dave Eberwein, Superintendent of Schools
Paul McKenzie, Assistant Superintendent
Monica Braniff, Director of Instruction
Monique Hiltz/James Taylor, COPACS

Jason Reid, Secretary Treasurer
Megan Cimaglia, Director of Finance
Don Peterson/Jeff Bishop, STA
Dean Coates/Nola Welsh, CUPE
Karen Fello/Sean Hayes, SAA
Spencer Gray, SISP
Carly Hunter, Director of Instruction

AGENDA

1. Welcome
2. Review January 28th BAC meeting notes
3. Review February Facts Package
4. Next meeting: **April 8, 3:00-5:00pm**

**BUDGET ADVISORY COMMITTEE
MEETING NOTES**

Thursday, January 28, 2021

In Attendance:

Victoria Martin, Chair
Jason Reid, Secretary Treasurer
Elsie McMurphy, Trustee
Teri VanWell, Trustee
Alicia Holman, Trustee
Dave Eberwein, Superintendent of Schools
Spencer Gray, SISP
Monique Hiltz/James Taylor, COPACS

Tim Dunford, Board Chair
Nola Silzer, Trustee
Sheila Stelck, Trustee
Megan Cimaglia, Director of Finance
Don Peterson/Jeff Bishop, STA
Nola Welsh, CUPE
Karen Fello/Sean Hayes, SAA

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- Chair Martin welcomed committee members and acknowledged the territory of the WSANEC people since time immemorial.
 - The committee reviewed the Timeline and Guiding Principles:
 - o The committee noted that the date of the Provincial Budget 2021 release needed to be changed to April 20, 2021.
 - o The committee agreed to recommend to FFT/Board that the date of the Committee of the Whole /Special School Board Public Budget Meeting be changed from May 6 to May 5.
 - The committee reviewed the committee terms of reference and agreed to recommend to FFT/Board that they be approved.
 - The committee reviewed the 2021/22 Budget Process Consultation Plan and agreed to recommend approval of the plan to FFT/Board.



School District No. 63 (Saanich)

2021/22 Annual Budget Facts Package

February 2021

Prepared by:

Jason Reid, Secretary Treasurer

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Section 1

Briefing Note – February Facts Package

To: Budget Advisory Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: February Facts Package

Date: February 22, 2021

The purpose of this briefing note is to provide information relevant to budget planning including commentary on the information included in sections 2 to 6 of the February Facts package.

Budget Priorities

For 2021/22 budget planning, it is assumed that pandemic related funding and spending will not continue beyond the current school year. If enhanced health and safety requirements continue into the next school year, our planning assumption is these additional costs will be funded as they were in 2020/21.

During 2020/21 budget planning last spring, the following priorities were identified:

1. learning innovation initiatives including:
 - i. initiatives resulting from the joint review of Indigenous program outcomes with the provincial First Nations Educational Outcome Improvement Team (FNEOIT),
 - ii. curriculum and learning resource initiatives, and
 - iii. teacher leadership and growth opportunities.
2. daytime custodial support in elementary schools.

As the pandemic unfolded, we re-focused on pandemic related priorities including implementing new health and safety measures and supporting students learning remotely. These priorities were funded by targeted pandemic funding (not the operating fund), and included daytime custodial support in elementary schools and increased Indigenous program student support and outreach. When planning for 2021/22, we will reflect on these priorities and consider if certain practices implemented in 2020/21 should continue (i.e. be funded in the operating fund).

Budget priorities will also be informed by operational risk assessment and strategic planning work currently underway.

Budget planning for 2021/22 will also reflect re-establishing budget for implementing the IT strategic plan. To help offset the financial impact of the pandemic, the IT infrastructure budget was temporarily reduced by \$250,000 in the 2020/21 operating budget.

Enrolment Projection (section 2)

Forecasted enrolment (2021/22 to 2029/30) is included in section 2. Enrolment forecasts are normally informed by detailed analysis of demographic data, early registration data, residential development, and review of forecasting assumptions including participation rates, cohort transitions, and in-migration. However, in 2020/21 the impact of the pandemic on students/families choosing alternatives was the key driver of enrolment change, and factors that have historically been the key drivers of enrolment change were of limited predictive relevance. The 2021/22 school year will also be a year where enrolment changes are driven by the pandemic, and recovery from the pandemic.

In September 2020, enrolment in neighbourhood schools decreased by 4 - 5 %, and enrolment in SIDES grew by 155%. Prior to this, actual enrolment was usually within 0.5% of forecast. As the population becomes vaccinated and restrictions and anxieties ease, we expect enrolment will stabilize and begin to return to historical levels. However, it is not possible to accurately predict how this recovery will unfold, and how long it will take for enrolment to settle into a predictable pattern.

To project enrolment for 2021/22, the April 2020 forecast has been adjusted to reflect actual Sept 2020 enrolment, catchment boundary changes, analysis of cohort transitions, and actual Sept 2021 registration numbers to date. At this stage, the forecast reflects elementary school registrations to February 12th and will be adjusted as registration continues in the spring at all levels. The forecast for SIDES is conservative reflecting an expectation that enrolment will decrease significantly in 2021/22, but will likely remain well above historical levels.

For the April BAC meeting, I will report forecasted international enrolment and adjusted enrolment for domestic students as registration continues.

Fiscal Forecast (section 3)

The February fiscal forecast estimates that actual expenditures will be \$1.1 million below budget. We are also estimating a further \$1.2 million can be applied from the Federal Safe Return to Class Fund to offset staffing costs in excess of funded enrolment. This means, at this stage, we forecast closing unrestricted accumulated surplus will be higher than budgeted by \$2.3 million.

Historical Summary of Budget Changes (Section 4)

This schedule presents budget changes in the preliminary and amended budgets over the past 5 years (excluding one-time revenues/expenditures). In 2020/21, appropriation of accumulated surplus for continuing expenditures increased significantly (to almost \$4 million) to offset the expected financial impact of the pandemic.

Historical Changes in Key Balances (Section 5)

The schedules in this section show the trends in accumulated operating surplus over the past 12 years, and expenditure of special purpose revenues over the past 6 years.

Trends – Preliminary Operating Budget (Section 6)

These schedules and charts present trends in preliminary operating budgets over the past 8 years. The pandemic resulted in reduced budgeted revenues for international tuition and homestay revenues; and reduced service and supply expenses are attributable primarily to reduction in budgeted homestay program expense.

Next Steps

The Budget Advisory Committee meets next on April 8, 2021, and will review the following information:

- Estimated 2021/22 budget balance (reflecting funding rates to be announced March 15th)
- Comparison of Amended Budget allocations with similar school districts
- Assessments of strategic priorities and operational risk
- Engagement Plan for Community Budget Meeting and Survey

With respect,

A handwritten signature in blue ink, appearing to read "Jason Reid", with a stylized flourish at the end.

Jason Reid
Secretary Treasurer

Section 2

Enrolment Projection

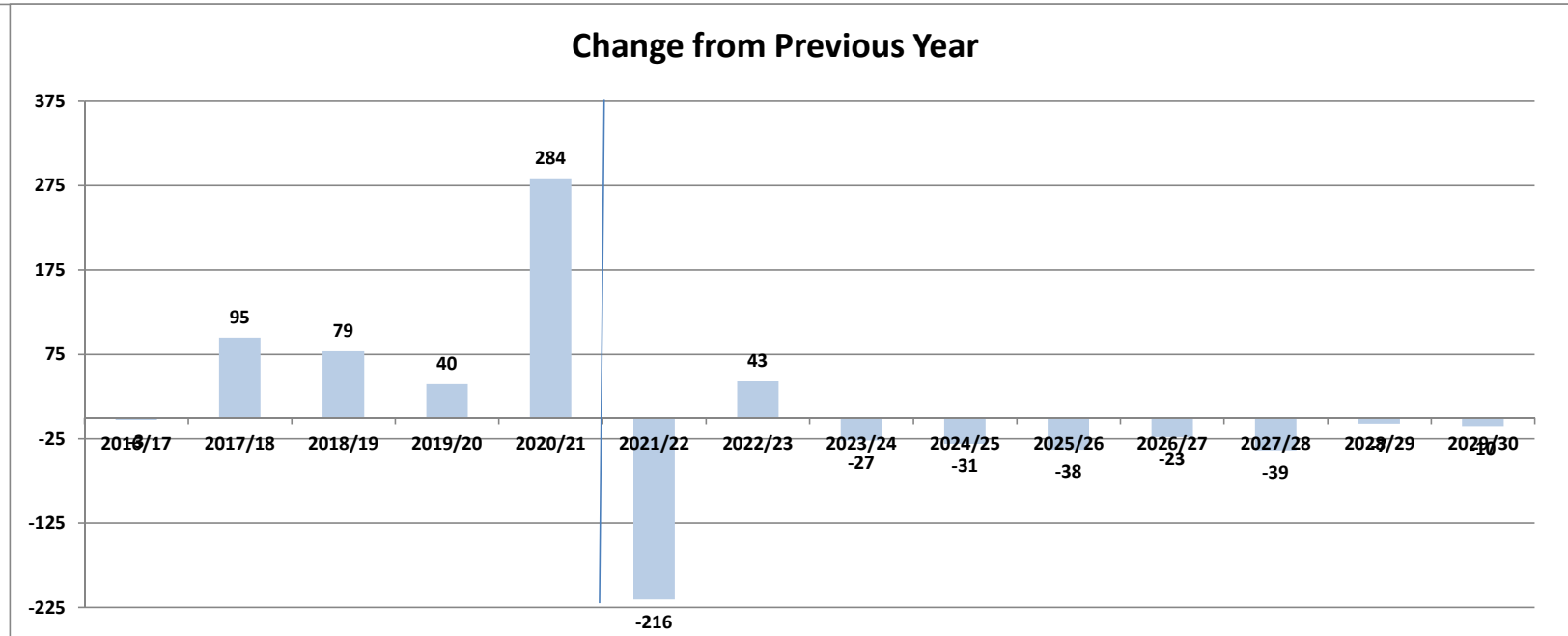
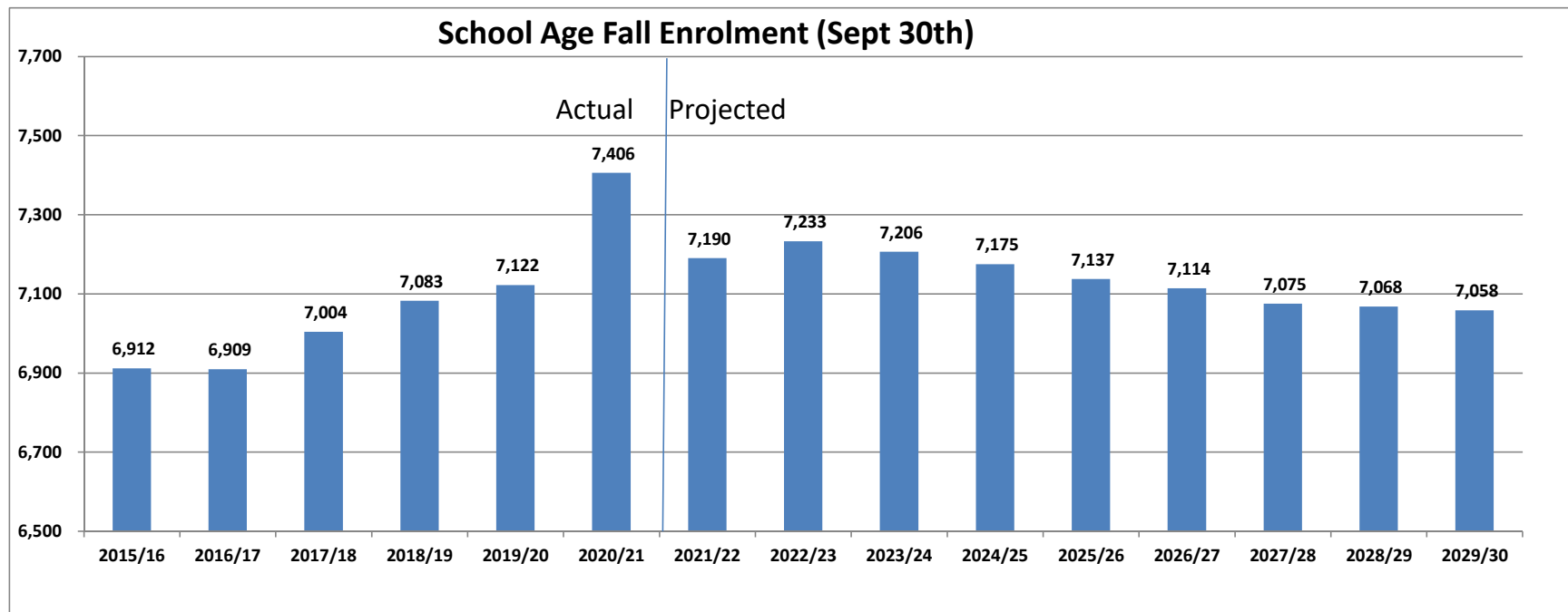
School District No. 63 (Saanich)

Capacities and Projected Enrolments

Prepared Feb 12, 2021

Enrolment projections were prepared by adjusting the April 2020 forecast considering Sept 2020 actual enrolment, catchment boundary changes, analysis of cohort transitions and actual 2021 registration numbers to date.

							← actual forecast →										
SEPTEMBER	Operating Capacity						Current	Forecasted Enrolment									
		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
Regular Enrolment																	
Brentwood Elementary	370	287	311	314	315	330	319	335	354	352	348	345	336	332	334	339	
Cordova Bay Elementary	268	268	249	275	281	297	299	325	338	326	337	341	338	333	328	323	
Deep Cove Elementary	328	320	316	321	315	311	305	300	324	322	317	315	305	301	303	306	
Keating Elementary	509	408	405	411	431	451	451	463	478	478	472	468	455	450	453	459	
KELSET Elementary	351	370	380	394	396	391	378	372	374	357	338	332	317	309	307	309	
Lochside Elementary	396	390	394	422	425	429	420	425	440	435	424	420	409	404	405	409	
Prospect Lake Elementary	196	187	207	230	247	259	266	265	268	245	234	220	205	200	195	190	
Sidney Elementary	328	302	290	310	338	345	345	359	348	342	333	329	317	312	313	316	
Bayside Middle School	775	569	567	590	547	570	553	565	581	585	604	607	624	614	600	580	
North Saanich Middle School	475	389	403	366	380	378	338	350	387	390	402	403	414	406	395	380	
Royal Oak Middle School	600	600	634	632	639	632	588	600	608	608	608	608	608	608	608	608	
Claremont Secondary	1,075	1062	1,044	1,044	1,088	1,060	986	1,000	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065	
Parkland Secondary	725	482	439	440	414	412	433	416	410	421	418	414	427	434	439	444	
Stellys Secondary	925	768	778	752	782	765	731	735	773	795	790	785	809	822	838	845	
Total Regular Enrolment	7,321	6,401	6,416	6,500	6,598	6,630	6,412	6,510	6,748	6,721	6,690	6,652	6,629	6,590	6,583	6,573	
Continuing Education		35	40	27	21	23	12	15	15	15	15	15	15	15	15	15	
Alternate Programs		137	144	167	181	182	182	185	185	185	185	185	185	185	185	185	
Distributed Learning		338	309	310	282	287	800	480	285	285	285	285	285	285	285	285	
Total for Enrolment Based Funding		6,912	6,909	7,004	7,083	7,122	7,406	7,190	7,233	7,206	7,175	7,137	7,114	7,075	7,068	7,058	
Change from PY			-3	95	79	40	284	-216	43	-27	-31	-38	-23	-39	-7	-10	
Other Enrolment (September)																	
Special Needs - Level 1		6	5	6	6	8	8	7									
Special Needs - Level 2		255	260	276	277	298	318	295									
Special Needs - Level 3		154	178	225	224	243	232	223									
English as a Second Language		297	325	410	475	542	531	511									
Aboriginal Education		519	570	542	537	559	601	575									
Adult - Non-Graduated		37	44	37	21	26	44	47									
Adult - Graduated		21	9	21	39	48	90	88									
FEBRUARY COUNT																	
Continuing Ed - School Age		32.750	24.500	22.625	27.125	15.063	15.000	15.000									
Continuing Ed - Adult		4.500	0.250	1.000	0.250	0.183	1.125	1.125									
Dist. Learning - School Age K-9		33.125	40.000	51.375	52.875	40.500	50.000	50.000									
Dist. Learning - School Age 10-12		114.375	130.000	131.875	125.688	105.125	120.000	140.000									
Dist. Learning - Non-Grad Adult		33.250	26.375	24.750	25.750	31.125	25.000	30.000									
MAY COUNT																	
Continuing Ed - School Age		23.125	26.375	28.375	19.063	26.000	15.000	15.000									
Continuing Ed - Adult		1.250	0.625	0.500	-	1.500	1.500	1.500									
Dist. Learning - School Age K-9		4.250	14.250	6.250	2.625	6.000	3.000	3.000									
Dist. Learning - School Age 10-12		79.250	80.000	76.375	63.813	75.000	65.000	75.000									
Dist. Learning - Non-Grad Adult		17.250	12.875	10.125	11.750	12.000	10.000	12.000									



Section 3

February 2021 Fiscal Forecast

	Prior Year Actual 2019	Prior Year Actual 2020	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2020	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(68,251,286)	(69,978,199)		(72,760,565)	(29,049,742)	(72,760,565)	-	
627 Indig. Northern Affairs Canada (INAC) Recovery	2,984,092	3,281,144		3,048,231	1,312,400	3,048,231	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding</i>	(1,277,918)	346,623		(3,694,671)	(1,776,922)	(3,694,671)	-	
629 Classroom Enhancement Fund (CEF)	(7,832,734)	(7,617,267)		(7,697,396)	(1,812,280)	(7,697,396)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	-	(52,923)		-	-	-	-	
645 Instructional Cafeteria Revenue	(158,687)	(111,259)		(68,000)	(42,461)	(68,000)	-	
646 Local Education Agreements/Direct Funding Indig.	(2,984,092)	(3,281,144)		(3,048,231)	(1,312,400)	(3,048,231)	-	
647 International and Out of Province Students	(7,445,332)	(7,086,493)		(2,238,500)	(3,135,033)	(2,238,500)	-	
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities, BC hydro energy saving grants</i>	(738,841)	(439,018)		(263,637)	(274,759)	(263,637)	-	
650 Text Book Deposit Receipts	-	-		-	-	-	-	
651 Community Use Of Facilities	(20,229)	(12,874)		-	(7,344)	-	-	
659 Other Rentals & Leases	(373,872)	(378,889)		(390,000)	(175,001)	(390,000)	-	
660 Exchange (Gain) Loss	(2,659)	15,273		-	10,050	-	-	
661 Interest On Short Term Deposits	(387,270)	(369,858)		(200,000)	(95,510)	(200,000)	-	
662 Appropriated Surplus (prior years carry forward amounts)	-	-		(5,954,376)	-	(5,954,376)	-	
672 Student Fees/Certifications	(64,207)	(101,790)		(75,000)	(39,400)	(75,000)	-	
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Total Revenue	(86,553,035)	(85,786,674)	-	(93,342,145)	(36,398,402)	(93,342,145)	-	
Expenses								
105 Salaries - P/VP	4,535,583	4,548,388		4,683,763	2,417,550	4,712,015	(28,252)	
111 Salaries - Teachers <i>(incl. POSR)</i>	35,158,350	35,048,397		39,710,521	15,806,553	39,314,968	395,553	Note 1
307 - Teacher remedy	1,217,910	973,130		1,085,486	312,035	1,085,486	-	Note 2
Teacher remedy unspent	-	-		-	-	-	-	
122 Salaries - Support Staff <i>(incl. In Service, WCB and First Aid)</i>	8,335,824	8,034,024		9,281,856	4,402,137	9,159,506	122,350	
123 Salaries - Other Professionals	2,727,455	3,076,688		3,176,386	1,410,835	3,186,347	(9,961)	
131 Salaries - Educational Assistants	4,596,491	4,910,856		5,689,905	2,212,624	5,376,942	312,963	Note 3
143 Support Staff Replacement Costs	518,363	390,629		393,228	257,268	414,609	(21,381)	
146 Teacher Replacement Costs	2,576,226	2,242,596		2,687,461	1,156,426	2,599,478	87,983	
<hr/>								
	59,666,202	59,224,708	-	66,708,606	27,975,428	65,849,351	859,255	
<hr/>								
200 Benefits	14,687,466	14,261,495		16,700,717	6,126,841	16,442,520	258,197	Note 4
<hr/>								
	14,687,466	14,261,495	-	16,700,717	6,126,841	16,442,520	258,197	
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Services & Supplies								
Services	4,696,799	4,650,249		2,890,998	1,331,020	2,890,998	-	
Pro-D & Travel	671,213	528,389		742,506	222,090	742,506	-	
Rentals & Leases	94,027	92,429		125,012	55,799	125,012	-	
Dues & Fees	272,919	336,159		364,400	281,323	364,400	-	

	Prior Year Actual 2019	Prior Year Actual 2020	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2020	Projected Revenue and Expenditure	Variance From Budget	Notes
Insurance	168,378	167,891		174,000	158,102	174,000	-	
Supplies	3,042,502	1,960,575		2,766,354	1,871,019	1,766,354	1,000,000	Note 5
Utilities	1,531,380	1,357,815		1,627,500	362,656	1,627,500	-	
	10,477,218	9,093,507	-	8,690,770	4,282,009	7,690,770	1,000,000	
Total Expenses	84,830,886	82,579,710	-	92,100,093	38,384,279	89,982,641	2,117,452	
Transfer from operating for purchase of capital assets	615,580	1,677,301		1,146,441	-	1,146,441	-	
Transfer from operating to support special purpose funds	6,947	-		3,474	-	3,474	-	
Transfer to local capital for asset replacement reserve	57,060	92,138		92,138	-	92,138		
(Surplus)/Deficit	(1,042,562)	(1,437,525)	-	0	1,985,877	(2,117,452)	2,117,452	
						Opening Unrestricted Surplus	(723,702)	
						Estimated School and District Carry Forwards	1,000,000	
						Estimated Closing Unrestricted (Surplus)/Deficit	(1,841,154)	

Amended Budget is the February *Amended Annual Budget*, which is being prepared currently and will be approved by the Board on February 17, 2021.

Current Budget is the current working budget.

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

Variance comments:

Note 1 - If any teacher salary savings occur, to the extent that these savings are attributable to the Classroom Enhancement Fund, it may result in claw back of funding.

Teacher salaries positive variance is due to current average teacher salary being lower than budgeted by about \$700. We have also deployed fewer teachers than budgeted due to hiring lag in filling positions. Teacher salary savings may be needed to offset higher teacher replacement costs.

Note 2 - We currently assume that teachers will use all remedy they are entitled to during the year. This assumption may need to be adjusted as the year progresses based on elected usage by teachers and ability of the District to provide teachers on call to deliver the remedy. Funding for remedy is targeted and cannot be used for any other purpose.

Note 3 - Education Assistant (EA) salaries positive variance is due to several factors:

- This budget is allocated across the 17 school budget centres and each centre maintains conservatism in deployment of resources to remain on budget.

- Schools fill as many full time EA positions as they can but inevitably, EAs take unpaid time off and are not replaced or are replaced with a lower cost temporary employee (when we budgeted the role to be filled by a full time permanent employee).

- Hiring lag in deployment of September EA funding.

Note 4 - Benefits are currently expected to be under budget due to a number of small factors.

Note 5 - Assumption made in preparing this forecast is that departments and schools will spend their services and supplies budgets as allocated, other than the following anticipated carry forward: (\$1,000,000) expected school and district carry forward.

Federal Safe Return to Class Fund
Amended Allocation Plan
February 5, 2020

		Amended Allocation Plan		
Category	First instalment (January 2021)	First instalment - Amended	Second Instalment	Total Allocation
Personal Protective Equipment (PPE) and plexiglass barriers	90,500	90,500	30,000	120,500
Improved Hand Hygiene, Cleaning supplies, and cleaning equipment	41,130	41,130	15,000	56,130
Cleaning Frequency (custodial staffing)	150,000	75,000	100,000	175,000
Teacher Staffing (remote learning)	360,000	275,000	325,000	600,000
Instructional Support (remote learning)	50,000	25,000	25,000	50,000
Computers (remote learning)	100,000	100,000	40,000	140,000
Mid-Day Transportation at Secondary	90,200	65,000	80,000	145,000
Elementary/Middle Supervision and Secondary Timetabling (staffing)	157,000	85,000	100,000	185,000
Health and Safety Training (wages to attend)	65,000	45,000	0	45,000
Upgraded HVAC filters	60,000	60,000	40,000	100,000
Utility Cost Increase (reduced air re-circulation)	60,000	60,000	60,000	120,000
Employee and Family Assistance Program (EFAP) - increased use	50,000	50,000	0	50,000
<i>Budget reallocation to additional Teacher Staffing (neighbourhood schools) / Contingency</i>	<i>150,000</i>	<i>587,617</i>	<i>618,835</i>	<i>1,206,452</i>
CONTINGENCY	135,417			
Total	1,559,247	1,559,247	1,433,835	2,993,082

Section 4

Historical Summary of Budget Changes

Historical Budget Changes - Preliminary and Amended Budgets

Budgeted Increase / (Decrease)

	2016/17				2017/18				2018/19				2019/20				2020/21		
	Preliminary Budget	Amendments	Amended Budget		Preliminary Budget	Amendments	Amended Budget		Preliminary Budget	Amendments	Amended Budget		Preliminary Budget	Amendments	Amended Budget		Preliminary Budget	Amendments	Amended Budget
<u>Budgeted September 30th Enrolment</u>																			
School Age Enrolment	6,904	5	6,909		6,909	95	7,004		7,025	58	7,083		7,117	5	7,122		7,177	229	7,406
Special Needs Level 1	3	2	5		5	1	6		5	1	6		8	0	8		7	1	8
Special Needs Level 2	250	10	260		244	32	276		273	4	277		268	30	298		282	36	318
Special Needs Level 3	155	23	178		179	46	225		191	33	224		239	4	243		248	-16	232
<u>Budget</u>																			
Net Change in Annual Revenues	-193,262	737,816	544,554		-24,800	2,006,423	1,981,623		965,306	929,509	1,894,815		1,988,782	1,087,300	3,076,082		-2,248,307	3,231,828	983,521
Appropriation of Accumulated Surplus (for continuing expenditures)		265,217	265,217		180,000		180,000		808,631	359,827	1,168,458		840,150	421,914	1,262,064		2,803,958	1,133,661	3,937,619
Prior Year Continuing Expenditures Funded by Appropriated Surplus			0				0		-180,000		-180,000		-793,458		-793,458		-1,262,064		-1,262,064
Net Change in Budgeted Revenues	-193,262	1,003,033	809,771		155,200	2,006,423	2,161,623		1,593,937	1,289,336	2,883,273		2,035,474	1,509,214	3,544,688		-706,413	4,365,489	3,659,076
Wage increases per collective agreements	765,000		765,000		693,000		693,000		789,000		789,000		840,794		840,794		730,000	2,031,443	2,761,443
New CUPE Collective Agreement (strategic priority)														305,138	305,138				0
Salary increases - exempt staff	45,000	186,900	231,900		40,000	152,218	192,218		25,000	161,238	186,238		425,000		425,000		401,000		401,000
Teacher Pension Plan - contribution rate change	-537,162		-537,162				0			-375,000	-375,000		-350,000		-350,000				0
MSP premium cost			0			-250,000	-250,000		-245,000		-245,000		-255,000		-255,000		-250,000		-250,000
Introduction of Employer Health Tax (EHT)			0				0		520,000		520,000		680,000		680,000				0
Other Benefit Plan premium cost (net change)	42,000		42,000		250,000	250,000	500,000		360,000		360,000		202,000		202,000		24,500	65,000	89,500
Service, supplies and equipment inflation	160,000		160,000		115,000		115,000		120,000		120,000		45,000		45,000				0
Service, supplies and equipment	-106,750	87,800	-18,950		-100,000		-100,000				0				0		-116,894		-116,894
School budget allocation (varies with enrolment)			0			36,575	36,575			41,175	41,175			-711	-711		-245,000	-48,000	-293,000
Trustee election cost			0				0		100,000		100,000		-93,000		-93,000				0
Information technology (strategic priority)			0				0		250,000		250,000		250,000	250,000	500,000		-250,000		-250,000
Operations and district administration	-333,250	35,000	-298,250		-119,000		-119,000				0				0		-116,879		-116,879
Increased custodial FTE														13,952	13,952				0
Teacher enrolling staffing	-140,000	100,000	-40,000			394,488	394,488		96,937	198,356	295,293		170,680	303,045	473,725		-353,553	1,936,454	1,582,901
Teacher enrolling staffing - increased prep time													120,000		120,000				0
Learning Service staffing	-218,100	549,183	331,083		-369,800	784,025	414,225		-422,000	439,800	17,800			542,000	542,000		-314,350	140,000	-174,350
Teacher staffing - non-enrolling	-160,000		-160,000		-554,000	226,882	-327,118			148,767	148,767			40,406	40,406		-75,761	240,592	164,831
Teacher staffing - leadership (strategic priority)			0				0			100,000	100,000				0				0
Teacher replacement cost			0			198,146	198,146				0				0				0
SISP staff reduction																	-139,476		-139,476
Principal/Vice Principal administrative time	-70,000		-70,000				0				0				0				0
Students with Unique Needs (strategic priority)			0				0			200,000	200,000				0				0
Curriculum / Learning Initiatives (strategic priority)		40,500	40,500				0				0			55,384	55,384				0
Allocation of operating exp. to contingency reserve	360,000	3,650	363,650		200,000	214,089	414,089			375,000	375,000				0				0
Total Expenditures	-193,262	1,003,033	809,771		155,200	2,006,423	2,161,623		1,593,937	1,289,336	2,883,273		2,035,474	1,509,214	3,544,688		-706,413	4,365,489	3,659,076
Balance	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0
Increase/(decrease) to balance highlighted in yellow																			
Staffing changes related directly to enrolment change																			

Note: The figures above only reflect changes relating to continuing budget expenditures. The impact of surplus carryforwards and one-time expenditures are excluded.

Section 5

Historical Changes in Key Balances

SCHOOL DISTRICT NO. 63 (SAANICH)
HISTORICAL CHANGE IN ACCUMULATED OPERATING SURPLUS
FEBRUARY 2021



Fiscal Year	Opening Accumulated Operating Surplus	Net Revenue (Expense)	Capital Assets Purchased (operating fund)	Transfer to Local Capital	Other	Closing Accumulated Operating Surplus	Change in Accumulated Operating Surplus
2009	10,159,086	-2,041,375	-415,249	-60,000		7,642,462	-2,516,624
2010	7,642,462	9,813	-1,089,249	-60,000		6,503,026	-1,139,436
2011	6,503,026	-1,842,494	-204,497	-60,000		4,396,035	-2,106,991
2012	4,396,035	485,506	-902,734	-60,000	169,923	4,088,730	-307,305
2013	4,088,730	-550,185	-939,497		-178,042	2,421,006	-1,667,724
2014	2,421,006	917,312	-368,507	-70,000	-101,950	2,797,861	376,855
2015	2,797,861	-502,826	-586,805		-41,699	1,666,531	-1,131,330
2016	1,666,531	226,972	-428,547		-36,391	1,428,565	-237,966
2017	1,428,565	831,606	-145,655		-18,308	2,096,208	667,643
2018	2,096,208	2,847,489	-694,857		-50,849	4,197,991	2,101,783
2019	4,197,991	1,722,149	-615,580	-57,060	-6,947	5,240,553	1,042,562
2020	5,240,553	3,206,964	-1,677,301	-92,138		6,678,078	1,437,525

	2020	2019	2018	2017	2016
Acc. Surplus internally restricted for:					
School Activities	868,429	983,039	964,907	1,032,608	711,831
District Activities	886,264	1,717,364	1,056,775	652,770	321,517
Appropriated for Budget	3,066,022	840,150	969,869	-	-
Total Internally Restricted	4,820,715	3,540,553	2,991,551	1,685,378	1,033,348
Unrestricted Accumulated Surplus	1,857,363	1,700,000	1,206,440	410,830	395,217
Total Accumulated Surplus	6,678,078	5,240,553	4,197,991	2,096,208	1,428,565

SCHOOL DISTRICT NO. 63 (SAANICH)
HISTORICAL CHANGES IN SPECIAL PURPOSE FUND DEFERRED CONTRIBUTIONS
FEBRUARY 2021

Included within the consolidated results of the School District are the operating fund, special purpose fund and capital fund. The special purpose funds include designated grants, funds generated by schools for a specific purpose and other designated amounts. Because the funds are designated (or restricted in use), amounts received are recorded as deferred contributions (i.e. a liability in the statement of financial position) before they are spent. As the funds are spent, the revenue is recognized in the statement of operations at the same time as the corresponding expenditure. This means that revenues and expenditures always equal and accumulated surplus (which represents the difference between revenues and expenses over time) remains zero (unlike the operating and capital funds). As accumulated surplus remains zero in the special purpose fund, the continuity schedule below presents the change in the deferred contributions balance. The deferred contributions balance represents funds received or receivable that have not yet been spent.

		Ministry of Education Designated													School Generated Funds	Related Entity	Scholarships and Bursaries	Total
Fiscal Year		Annual Facilities Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	Community Link	Service Delivery Transforma tion	Special Education Equipment	Coding / Curriculum	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	CEF / Priority Measures				
2015 Actual	Opening	0	12,404	10,015	1,082	0	0	0	12,944						1,227,680	0	0	1,264,125
	Contributions Received	331,846	1,244,238	96,000	19,600	160,751	374,401	44,099	17,428						3,065,879	110,718	154,775	5,619,735
	Expense: Salaries and Benefits		-1,256,642	-53,606		-138,517	-367,330											-1,816,095
	Expense: Service and Supplies	-118,444		-29,883	-19,396	-30,459	-23,415								-3,018,201	-127,848	-154,775	-3,522,421
	Investing in capital assets during year	-213,402		-4,249					-2,846									-220,497
2016 Actual	Fund Transfer					8,225	16,344									17,130		41,699
	Closing Balance	0	0	18,277	1,286	0	0	44,099	27,526						1,275,358	0	0	1,366,546
	Contributions Received	331,846	1,307,086	96,000	19,600	169,385	383,596		2,928						3,235,689		179,478	5,725,608
	Expense: Salaries and Benefits	-145,697	-1,150,605	-54,615		-142,753	-366,807											-1,860,477
	Expense: Service and Supplies	-186,149		-51,874	-18,495	-44,575	-35,237	-1,800	-3,785						-3,208,516		-179,478	-3,729,909
2017 Actual	Investing in capital assets during year					17,943	18,448											0
	Fund Transfer																	36,391
	Closing Balance	0	156,481	7,788	2,391	0	0	42,299	26,669	0				0	1,302,531	0	0	1,538,159
	Contributions Received	331,846	1,318,851	96,000	19,600	162,354	386,767		0	78,882				657,677	3,379,745		109,312	6,541,034
	Expense: Salaries and Benefits		-1,437,718	-61,587		-132,138	-356,538							-657,677				-2,645,658
2018 Actual	Expense: Service and Supplies	-331,846		-43,925	-17,834	-46,800	-11,689	-330	-8,955	-16,877					-3,312,175		-109,312	-3,899,743
	Investing in capital assets during year																	0
	Fund Transfer			1,724		16,584												18,308
	Closing Balance	0	37,614	0	4,157	0	18,540	41,969	17,714	62,005				0	1,370,101	0	0	1,552,100
	Contributions Received	305,814	259,098	96,000	19,600	159,674	391,056		0					6,109,760	3,856,885		51,907	11,249,794
2019 Actual	Expense: Salaries and Benefits		-250,377	-62,851		-121,372	-370,571							-5,696,955				-6,502,126
	Expense: Service and Supplies	-305,814	-1,293	-40,310	-20,386	-81,990	-30,205	0	-1,508	-32,920					-3,897,506		-51,907	-4,463,839
	Investing in capital assets during year								0					-210,436				-210,436
	Fund Transfer			7,161		43,688												50,849
	Closing Balance	0	45,042	0	3,371	0	8,820	41,969	16,206	29,085				202,369	1,329,480	0	0	1,676,342
2020 Actual	Contributions Received	305,814	261,083	96,000	19,600	222,038	395,617							7,630,365	3,920,651		83,634	12,934,802
	Expense: Salaries and Benefits	-26,498	-274,176	-64,721		-164,745	-391,445							-7,715,143				-8,636,728
	Expense: Service and Supplies	-279,316	-1,093	-38,226	-16,740	-57,293	-12,992		-5,507	-25,867					-3,776,727		-83,634	-4,297,395
	Investing in capital assets during year																	0
	Fund Transfer			6,947														6,947
2020 Actual	Closing Balance	0	30,856	0	6,231	0	0	41,969	10,699	3,218	0	0	0	117,591	1,473,404	0	0	1,683,968
	Contributions Received	305,814	248,679	90,884	19,892	154,351	385,665				215,619	28,500	38,617	7,542,233	2,779,979		83,634	11,893,867
	Expense: Salaries and Benefits		-241,382	-62,751		-102,454	-367,955		-5,190				-10,758	-7,605,267				-8,395,757
	Expense: Service and Supplies	-305,814	-1,483	-28,133	-13,510	-51,897	-17,710			-3,218			-6,244	-12,000	-2,623,584		-83,634	-3,147,227
	Investing in capital assets during year														-25,453			-25,453
2020 Actual	Fund Transfer																	
	Closing Balance	0	36,670	0	12,613	0	0	41,969	5,509	0	215,619	28,500	21,615	42,557	1,604,346	0	0	2,009,398

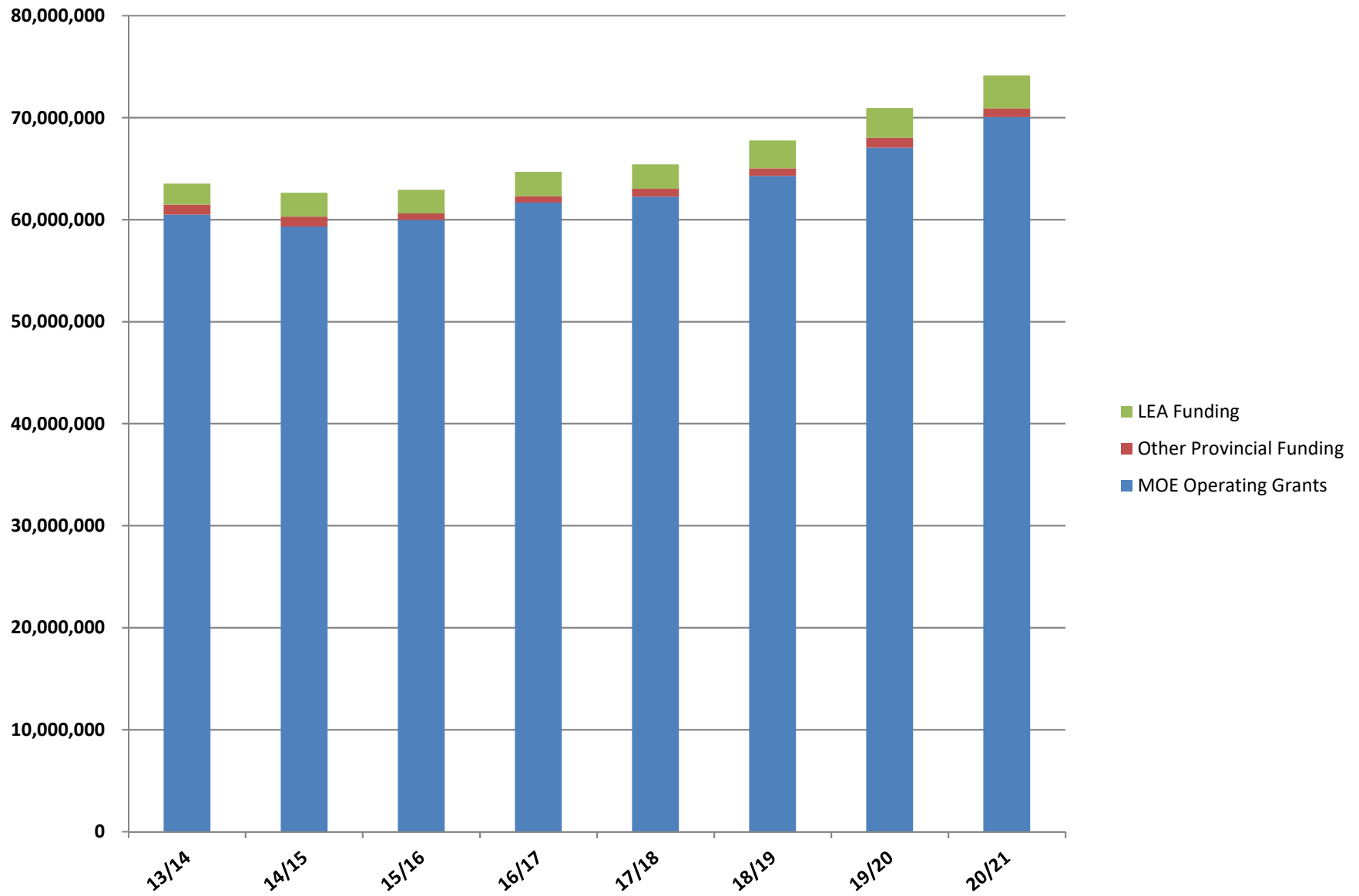
Section 6

Trends – Preliminary Operating Budget

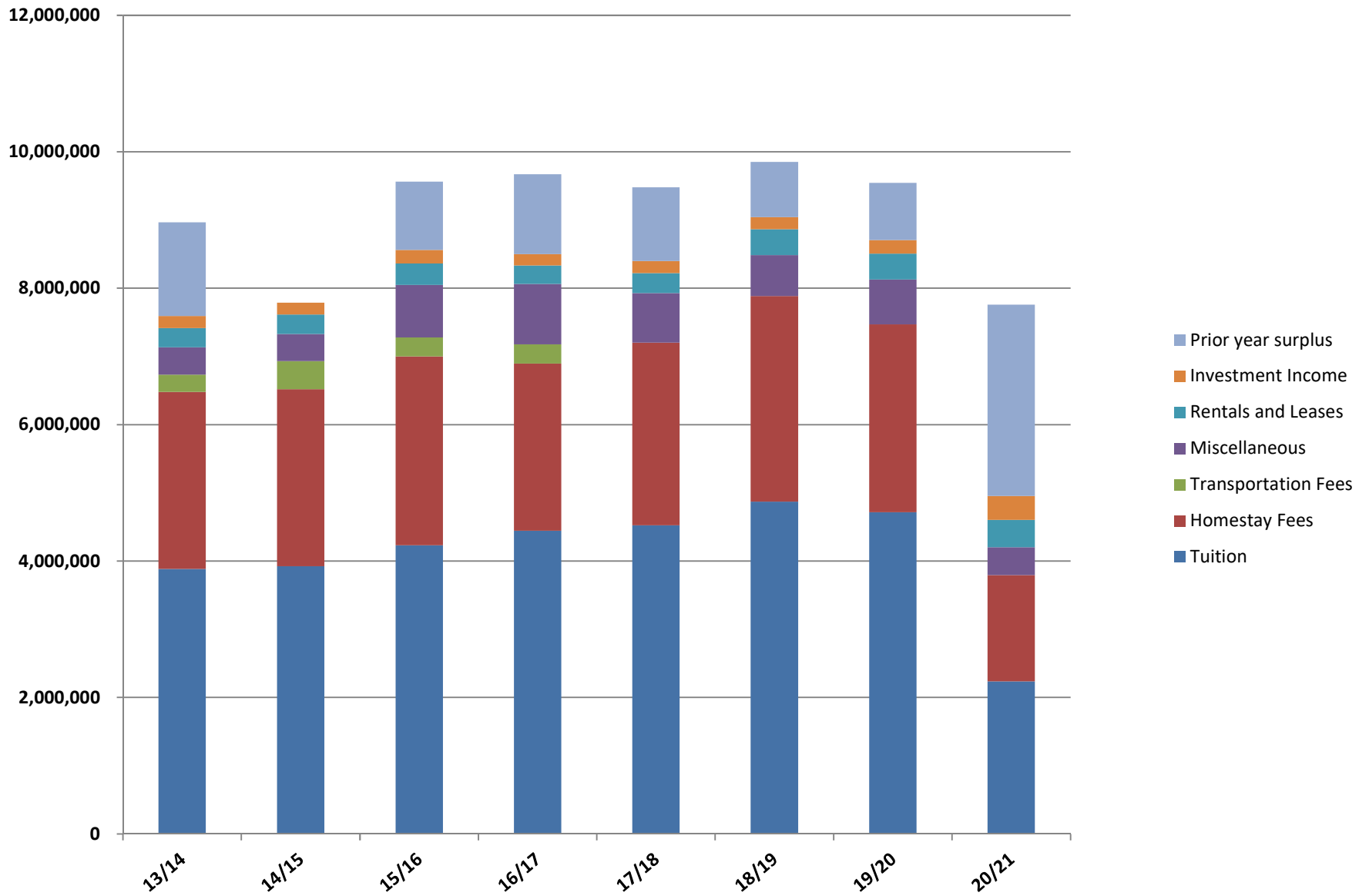
SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
MOE Operating Grant	62,547,668	61,656,279	62,274,094	64,041,628	64,644,144	67,017,540	69,988,889	73,297,436
LEA Recovery	-2,057,271	-2,347,333	-2,305,541	-2,387,006	-2,387,006	-2,734,739	-2,933,795	-3,238,836
MOE Operating Grants	60,490,397	59,308,946	59,968,553	61,654,622	62,257,138	64,282,801	67,055,094	70,058,600
Other Provincial Funding	977,315	977,315	641,084	640,953	755,452	747,431	965,726	835,074
LEA Funding	2,057,271	2,347,333	2,305,541	2,387,006	2,387,006	2,734,739	2,933,795	3,238,836
	63,524,983	62,633,594	62,915,178	64,682,581	65,399,596	67,764,971	70,954,615	74,132,510
Tuition	3,885,000	3,925,000	4,232,000	4,446,000	4,524,900	4,874,100	4,718,400	2,235,000
Homestay Fees	2,595,000	2,595,000	2,768,000	2,451,000	2,677,450	3,012,725	2,751,100	1,560,000
Transportation Fees	250,000	410,000	280,000	280,000	0	0	0	0
Miscellaneous	402,362	398,020	766,362	885,879	726,862	596,454	659,944	408,854
Rentals and Leases	285,000	285,000	313,500	270,000	291,750	380,000	380,000	400,000
Investment Income	175,000	175,000	200,000	170,000	180,000	180,000	195,000	350,000
Prior year surplus	1,373,282	0	1,000,000	1,166,531	1,077,356	808,631	840,150	2,803,958
	8,965,644	7,788,020	9,559,862	9,669,410	9,478,318	9,851,910	9,544,594	7,757,812
Total	72,490,627	70,421,614	72,475,040	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322
Control Total	72,490,627	70,421,614	72,475,040	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322
Difference	0	0	0	0	0	0	0	0
Budgeted Enrolment	7,382	7,317	7,165	7,398	7,285	7,382	7,484	7,517

OPERATING FUNDING



TUITION AND OTHER REVENUE

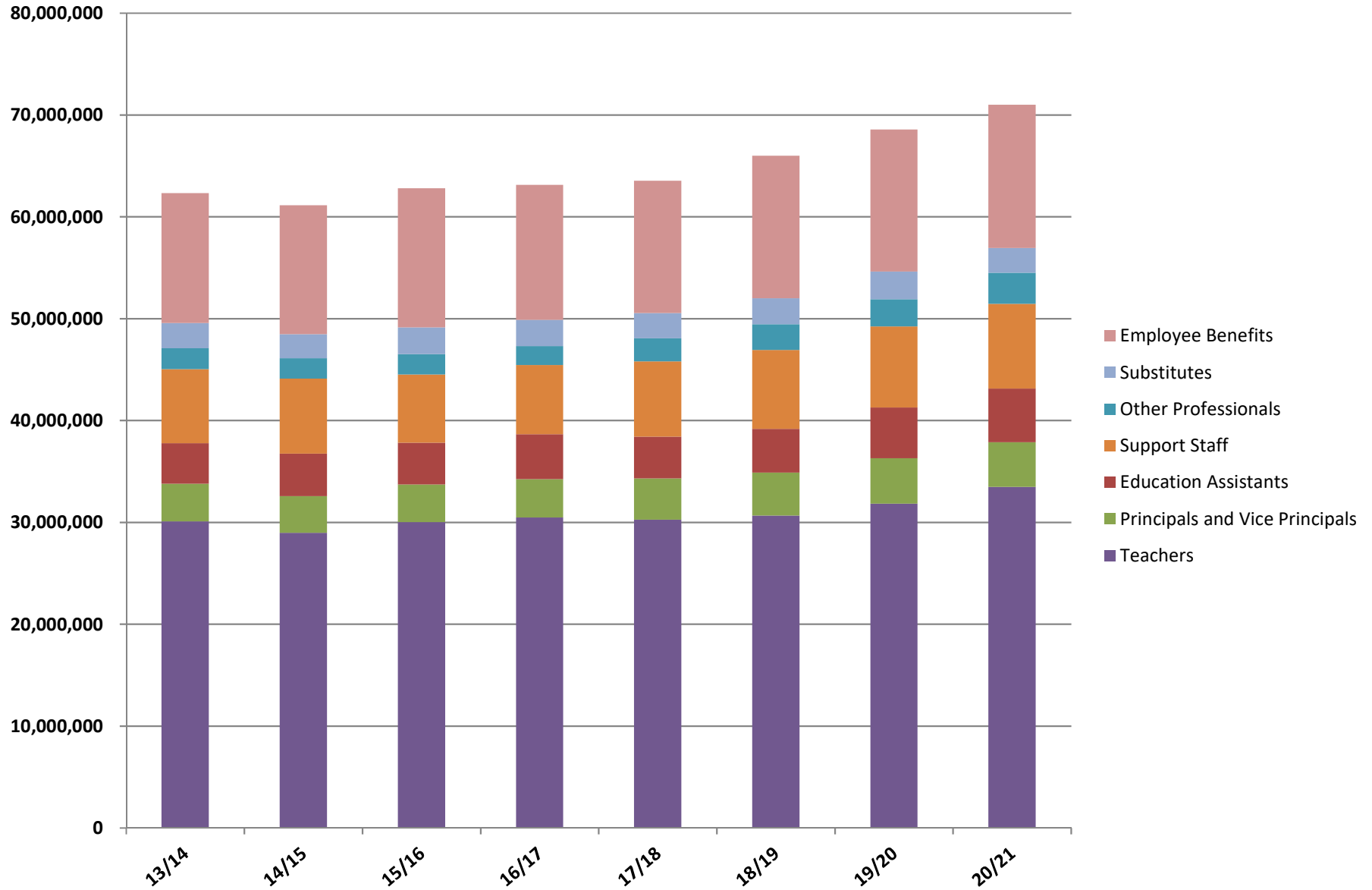


SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

Salaries and Benefits	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
Teachers	30,094,792	28,980,792	30,027,080	30,477,306	30,265,398	30,655,913	31,838,433	33,466,555
Principals and Vice Principals	3,691,944	3,588,944	3,693,555	3,764,855	4,040,438	4,235,600	4,447,410	4,385,008
Education Assistants	3,991,013	4,173,200	4,102,093	4,412,631	4,116,957	4,274,420	4,974,499	5,280,899
Support Staff	7,268,760	7,355,574	6,694,635	6,789,683	7,379,130	7,757,096	7,967,628	8,328,123
Other Professionals	2,033,682	2,013,682	1,993,829	1,862,630	2,265,918	2,529,945	2,677,275	3,041,416
Substitutes	2,477,527	2,356,727	2,633,702	2,574,369	2,474,389	2,553,722	2,716,931	2,439,800
Employee Benefits	12,759,567	12,659,868	13,643,771	13,251,800	13,001,496	13,996,645	13,956,015	14,051,027
	62,317,285	61,128,787	62,788,665	63,133,274	63,543,726	66,003,341	68,578,191	70,992,828
Services and Supplies	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
Service and Supplies	8,323,921	7,443,406	9,603,859	9,520,658	9,606,336	9,489,061	9,700,735	8,660,764
Rentals and Leases	172,300	172,300	94,400	96,200	94,400	94,400	108,000	130,000
Dues and Fees	124,066	124,066	346,738	353,673	287,992	270,820	321,024	313,150
Insurance	200,590	200,590	198,188	202,150	164,674	197,821	168,900	177,000
Interest	0	0	0					0
Utilities	1,352,465	1,352,465	1,038,179	1,046,036	1,180,786	1,561,438	1,622,359	1,616,580
	10,173,342	9,292,827	11,281,364	11,218,717	11,334,188	11,613,540	11,921,018	10,897,494
Total	72,490,627	70,421,614	74,070,029	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322
Control Total	72,490,627	70,421,614	74,070,029	74,351,991	74,877,914	77,616,881	80,499,209	81,890,322
	0	0	0	0	0	0	0	0

Amended Budget data is presented for 2015/16 as there were classification issues with the preliminary 2015/16 budget

SALARIES AND BENEFITS



OTHER EXPENSES

