



BUDGET ADVISORY COMMITTEE MEETING

Wednesday, Feb 21, 2024 3:00 pm,
Board Room

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
Elaine Ting, STA
Candace Whitney, CUPE
Laura Mackie, CUPE
Mel Paas, SAA
Tassie Harris, SAA
Spencer Gray, SISP
Megan Misovic, COPACS

AGENDA

1. Welcome
2. Review BAC Committee January 25, 2024 Meeting Notes
3. Review February Facts Package
4. Discuss strategies to increase involvement in the consultation process, including attendance at the community budget meeting (Prior Year Community Engagement Plan Attached for Information)
5. Letter from Saanich Teachers' Association regarding Budget Priorities
6. Next meeting: **Thursday, April 11, 2024, 3:00-5:00pm**



BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 25, 2024

3:00 pm, Board Room

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
Elaine Ting, STA
Candace Whitney, CUPE
Laura Mackie, CUPE
Mel Paas, SAA
Tassie Harris, SAA,
regrets
Spencer Gray, SISP
Megan Misovic, COPACS, regrets

Other Attendees: Vice Chair Silzer, Trustee Vandall, and Trustee VanWell

Meeting Notes

- Committee Chair Elder acknowledged the meeting was being held on the territory of the WSÁNEĆ 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 29, 2023 Board meeting.
- The committee reviewed the Committee Terms of Reference and it was agreed they be presented to the Board for approval with an amendment to add "6. To advise the Board of Education on strategies relating to advocacy." as a purpose of the committee.
 - Committee Recommendation: That the Board approve the Budget Advisory Committee terms of reference, as amended.
- Secretary Treasurer Reid presented the January Facts Package. The committee discussed the contents of the package including the comparative budget analysis, teacher staffing analysis, and the leave cost analysis.
- Secretary Treasurer Reid presented the 2024/25 Budget Process Consultation Plan and the committee discussed the budget context for 2024/25 and the consultation approach. The committee agreed that the plan be presented to the Board for approval, with an amendment to add "Strategies to increase involvement in the consultation process, including attendance at the community budget meeting, will be discussed at the February 21st BAC meeting." below the bulleted list of key components of the consultation process on page 7 of the plan.
 - Committee Recommendation: That the Board approve the 2024/25 Budget Process Consultation Plan, as amended.
- The committee discussed advocacy strategies for Board consideration:
 - Arrange for a larger delegation from the Saanich School District, including partner group representatives, to meet with the Ministry of Education and Childcare to discuss budgetary concerns relating to unfunded inflationary pressures.
 - Communicate to the ministry specific examples of the impacts of inflation, particularly the negative impacts on student learning.

- Connect with other school districts facing a similar scenario (low enrolment growth) to explore the possibility of a collective communication to the Minister of Education and Childcare.
- Committee Chair Elder adjourned the meeting at 5:03pm.

Next meeting: **Wednesday, February 21, 2024, 3:00-5:00pm**



School District No. 63 (Saanich)

2024/25 Annual Budget
Facts Package

February 2024

Prepared by:

Jason Reid, Secretary Treasurer

Table of Contents

Section 1	Briefing Note – February Facts Package	Pages 3 - 7
Section 2	Enrolment Projection	Pages 8 - 17
Section 3	February 2024 Fiscal Forecast	Pages 18 – 21
Section 4	Historical Summary of Budget Changes	Pages 22 - 23
Section 5	Historical Changes in Key Balances	Pages 24 - 26
Section 6	Trends – Preliminary Operating Budget	Pages 27 - 33

Section 1

Briefing Note – February Facts Package

To: Budget Advisory Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: February Facts Package

Date: February 16, 2024

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

Enrolment Projection (section 2)

Enrolment projections have been updated to reflect recently revised population projections published by BC Stats in November 2023. The new population projections have decreased the forecasted growth of the 5-17 population over the next decade from 1,150 (prior year projection) to 180. As a result, enrolment over the next 10 years is now forecasted to remain relatively flat whereas the prior year forecast had projected growth of approximately 10% over the decade ahead.

Enrolment forecasts are used for both facilities planning (longer term focus), and budget planning where the focus is largely on the 2024/25 school year. Overall enrolment is forecasted to increase by 15 FTE in the fall of 2024. Registration numbers following the recent Kindergarten registration week are consistent with the overall 2024/25 forecast, with some variations emerging at the school level. Registration numbers will be monitored throughout the spring and may be reflected in adjustments to the forecast.

While the focus for budget planning is the 2024/25 year, the decrease in forecasted longer-term growth is a concern for longer term budget sustainability. The report prepared by our consultant is included in the package for additional information. Table E on page 5 of this report was used to prepare the forecast of regular fall enrolment and was adjusted to reflect funded enrolment (FTE) versus headcount.

Fiscal Forecast (section 3)

The February 2024 fiscal forecast projects that unrestricted surplus (i.e. the contingency reserve) will decline slightly (from \$2,300,838 to \$2,247,254). An additional consideration is that the 2023/24 Amended Budget includes a \$582,976 appropriation of accumulated surplus to fund continuing expenditures. If we do not experience growth in unrestricted surplus (which is what the February forecast indicates), this appropriation will be consumed resulting in a \$582,976 budget pressure in the 2024/25 Budget.

Actual results will vary from forecast, with forecasted results becoming more certain as the year progresses. Actual results relative to forecast will be monitored closely and an updated assessment will be reported to BAC at the April meeting.

Historical Summary of Budget Changes (Section 4)

This schedule presents budget changes in the preliminary and amended operating budgets over the past 6 years (excluding one-time carryforward budgets).

In the 2022/23 amended budget (prior year), appropriation of (and reliance on) accumulated surplus to fund continuing expenditures was eliminated following a successful application to increase funding received through the Classroom Enhancement Fund (funding for class size and composition contractual costs).

In 2023/24, appropriation of accumulated surplus for continuing expenditures grew from \$0 to \$1,682,754 due to significant growth in unfunded inflationary pressures including exempt staff salary inflation (\$470,919), benefit plan cost escalation (\$477,794), service and supplies inflation (\$367,741), and staff replacement cost escalation (\$600,000). This appropriation of accumulated surplus decreased from \$1,682,754 to \$582,976 in the amended budget following confirmation of additional funding for exempt staff salary inflation (subsequent to adoption of the preliminary budget) and following allocation of net funding from enrolment growth (discussed below) in the fall of 2023.

In the fall of 2023, growth in enrolment and designations for unique needs (relative to the preliminary budget) increased funding by \$1,673,788. After first allocating funding to increase enrolment-based staffing and to fund additional inflationary cost pressures, the Board allocated net funding from growth of \$801,331 to reduce the appropriation of accumulated surplus (for continuing expenditures) to \$582,976. This scenario demonstrates how dependent school districts are on continual enrolment growth in order to fund annual inflationary cost pressures. It also demonstrates how a school district with faster growth than Saanich can have the flexibility to fully fund annual inflationary costs and potentially make further investments into programs.

Historical Changes in Key Balances (Section 5)

The schedules in this section show the trends in accumulated operating surplus over the past 15 years, and special purpose fund revenues and expenditure over the past 7 years.

Trends – Preliminary Operating Budget (Section 6)

These schedules and charts present trends in preliminary operating budgets over the past 10 years. High level observations are below:

- **Operating Fund** – an increasing trend over the past 7 years due to modest enrolment growth and inflationary adjustments to funding rates. The increase in 2023/24 was more significant because it reflected two years' worth of collective agreement wage increases (due to the timing of the conclusion of bargaining), and because the wage increases negotiated were greater than in previous years.
- **Tuition and Other Revenue** – the small decrease in 2023/24 is due to a smaller appropriation of prior year surplus offset by an increase in investment income due to higher interest rates. Tuition and homestay fees were relatively stable relative to 2022/23.
- **Salaries and Benefits** – an increasing trend over the past 7 years due to increased staffing and inflationary adjustments to wages. The increase in 2023/24 was more significant because it reflected two years' worth of collective agreement wage increases (due to the timing of the conclusion of bargaining), and because the wage increases negotiated were greater than in previous years.
- **Services and Supplies** – has increased in the past few years due to inflationary pressures. The more significant increase in 2023/24 is attributable to a change in the financial statement presentation of recoveries of operation costs (i.e. when operation costs are charged to a capital project or a school funded project). Previously all recoveries were netted against services and supplies expense, and now labour recoveries are netted directly against salaries and benefits and only materials recoveries are netted against services and supplies.

Next Steps

The Budget Advisory Committee meets next on April 11, 2024, and will review the following information:

- Estimated 2024/25 budget balance (reflecting Provincial Budget 2024 and funding rates to be announced March 15th)
- Options for balancing the budget, if applicable
- 2024 Risk Management Report
- Budget implications of specific initiatives to improve student achievement in identified strategic priority areas
- 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

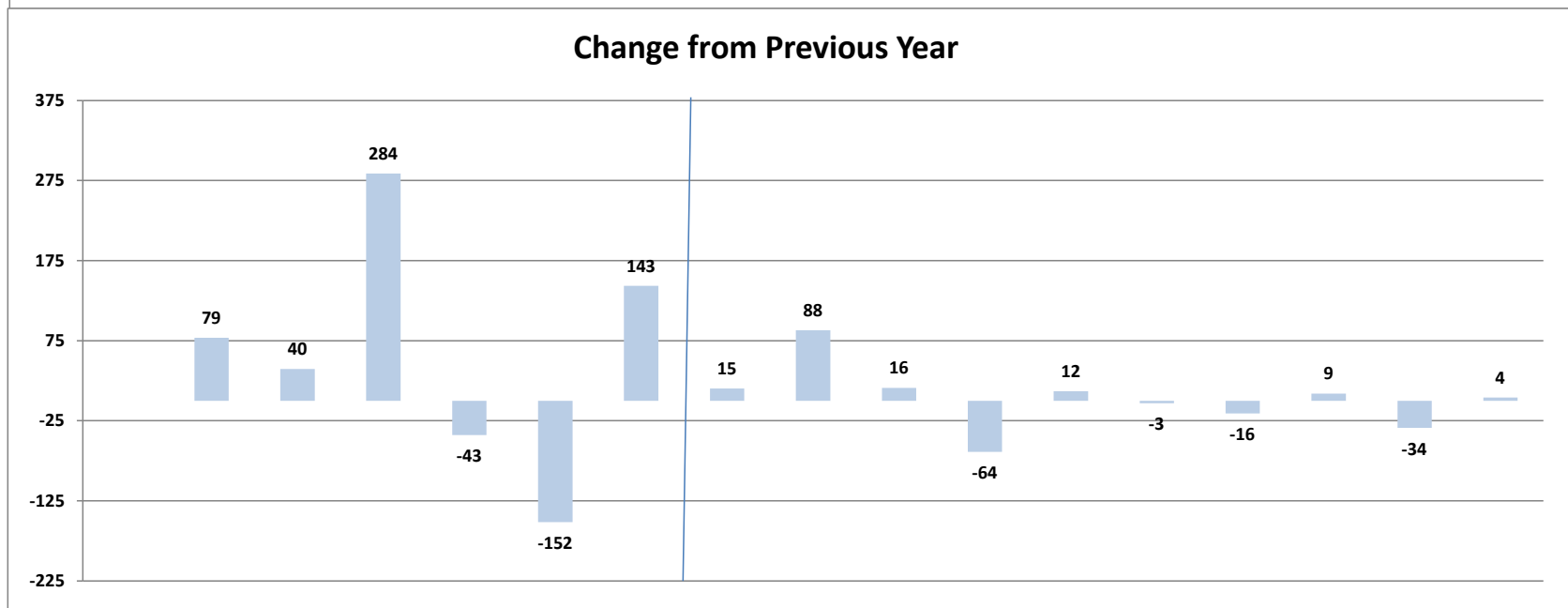
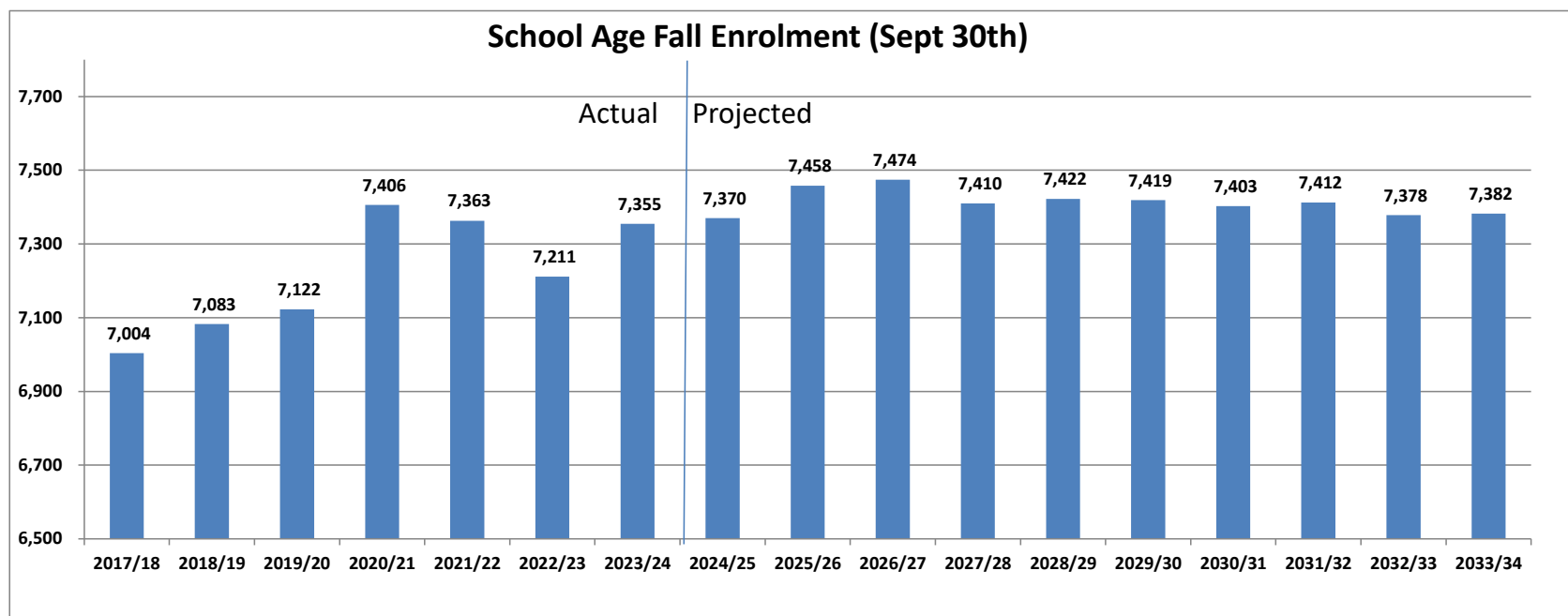
Section 2

Enrolment Projection

School District No. 63 (Saanich)

Capacities and Projected FTE Enrolments

		<div>← actual</div>						<div>forecast →</div>											
Operating Capacity		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Current	Forecasted Enrolment										
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34							
SEPTEMBER																			
Regular Enrolment																			
Brentwood Elementary	370	314	315	330	319	346	347	356	362	364	358	354	354	352	352	350	350	354	
Cordova Bay Elementary	268	275	281	297	299	324	333	318	324	323	315	294	297	298	293	294	294	301	
Deep Cove Elementary	328	321	315	311	305	310	320	346	360	355	344	319	315	315	317	318	318	322	
Keating Elementary	509	411	431	451	451	475	494	489	469	458	458	442	434	433	428	425	423	430	
KELSET Elementary	351	394	396	391	378	371	364	367	378	375	395	388	390	394	388	401	381	388	
Lochside Elementary	396	422	425	429	420	430	435	421	426	426	420	417	407	414	407	408	407	417	
Prospect Lake Elementary	196	230	247	259	266	273	275	248	245	228	216	211	213	212	209	209	209	214	
Sidney Elementary	328	310	338	345	345	378	394	392	382	357	351	332	322	307	304	305	307	315	
Bayside Middle School	775	590	547	570	553	567	594	585	610	640	663	647	641	636	628	622	620	598	
North Saanich Middle School	475	366	380	378	338	368	371	384	393	420	430	459	452	451	428	411	416	398	
Royal Oak Middle School	600	632	639	632	588	600	567	620	615	631	608	614	613	596	601	605	608	606	
Claremont Secondary	1,075	1,044	1,088	1,060	986	998	1,002	1,004	991	1,029	1,035	1,003	1,011	1,003	986	1,015	1,013	1,015	
Parkland Secondary	725	440	414	412	433	425	427	428	448	456	474	484	510	528	555	562	557	552	
Stellys Secondary	925	752	782	765	731	732	722	740	737	766	777	816	833	850	877	857	845	842	
Total Regular Enrolment	7,321	6,500	6,598	6,630	6,412	6,597	6,644	6,697	6,740	6,828	6,844	6,780	6,792	6,789	6,773	6,782	6,748	6,752	
Continuing Education		27	21	23	12	16	11	16	15	15	15	15	15	15	15	15	15	15	
Alternate Programs		167	181	182	182	178	198	189	190	190	190	190	190	190	190	190	190	190	
Online Learning		310	282	287	800	573	358	453	425	425	425	425	425	425	425	425	425	425	
Total for Enrolment Based Funding		7,004	7,083	7,122	7,406	7,363	7,211	7,355	7,370	7,458	7,474	7,410	7,422	7,419	7,403	7,412	7,378	7,382	
Change from PY			79	40	284	-43	-152	143	15	88	16	-64	12	-3	-16	9	-34	4	
Other Enrolment (September)																			
Special Needs - Level 1		6	6	8	8	9	10	12	12	12	11								
Special Needs - Level 2		276	277	298	318	320	352	398	421	455	500								
Special Needs - Level 3		225	224	243	232	246	251	243	241	245	250								
English as a Second Language		410	475	542	531	529	520	541	585	565	580								
Indigenous Education		542	537	559	601	621	600	594	600	610	622								
Adult - Non-Graduated		37	21	26	44	31	27	29	25	25	25								
Adult - Graduated		21	39	48	90	66	53	59	55	55	55								
FEBRUARY COUNT		actual						forecast											
Continuing Ed - School Age		22.625	27.125	15.063	8.063	15.125	10.625	15.000	12.000										
Continuing Ed - Adult		1.000	0.250	0.183	0.125	0.125	0.250	1.000	0.250										
OL Learning - School Age K-9		51.375	52.875	40.500	9.875	22.625	34.625	40.000	70.000										
OL Learning - School Age 10-12		131.875	125.688	105.125	174.313	126.813	110.563	120.000	135.000										
OL Learning - Non-Grad Adult		24.750	25.750	31.125	41.625	30.875	22.250	30.000	30.000										
MAY COUNT		actual						forecast											
Continuing Ed - School Age		28.375	19.063	26.000	14.875	23.563	17.875	15.000	12.000										
Continuing Ed - Adult		0.500	-	1.500	0.125	-	0.125	1.000	0.250										
OL Learning - School Age K-9		6.250	2.625	6.000	5.125	3.375	11.813	5.000	5.000										
OL Learning - School Age 10-12		76.375	63.813	75.000	99.438	86.375	82.063	75.000	85.000										
OL Learning - Non-Grad Adult		10.125	11.750	12.000	22.250	17.250	14.125	15.000	17.000										



INTRODUCTION

The purpose of this update is to provide a new 10-year enrolment projection for 2024 to 2033, taking into account several factors that would impact changes:

- Revision of population estimates by BC Stats in Nov 2023
- slowdown of housing activity in current period and future outlook
- the need to manage enrolment of OD students in the South Zone

CHANGES IN THE SD63 POPULATION

Recent revisions in Nov 2023 by BC Stats to the population projections indicate that, although the overall population in SD63 is expected to grow by 8,300 in the next 10 years, the growth of the age 5-17 population has been scaled back from the previous estimate of 1,150 to about 180 for 2023 to 2033.

Using the historical average of Participation Rates (PR), an estimate of 150 additional students within the District (ID) can be expected.

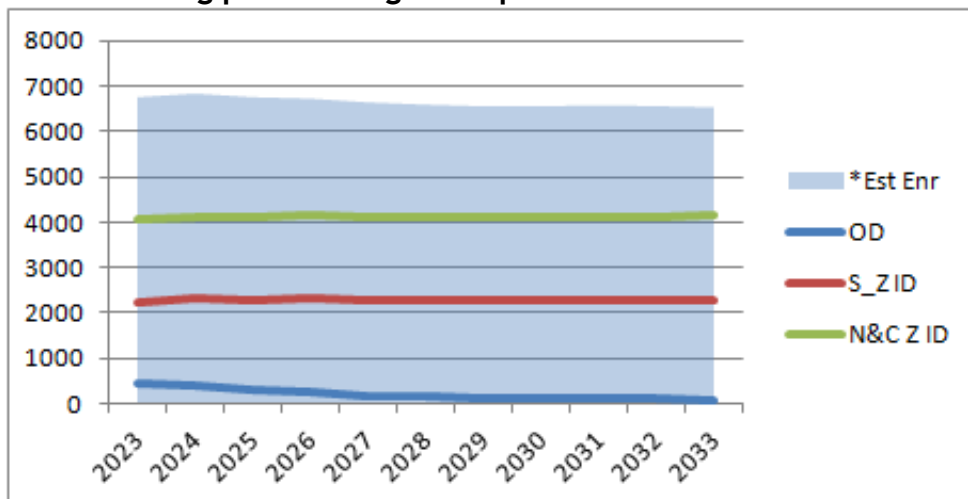
PREDICTIVE ENROLMENT ESTIMATE OF FOR SD63

Of the 6,741 enrolled students in 2023, 6,279 were from the district (ID), 417 in the South Zone and 45 in the North & Central Zones were from out-of-district (OD). Assuming a normal rate of attendance in the North & Central Zones, between 40-50 OD students can be expected each year over the next 10 years. If no additional OD students were to be accepted in the South Zone, the number of OD students there will dwindle down to 34 by 2033.

Therefore, as a predictive estimate for the enrolment to 2033, we can expect:

- Growth of ID students by 150, from 6,279 to 6,429
- An average of 45 OD students in North & Central Zones
- Decrease of OD students from 417 to 34 in the South Zone
- A decline in the District total enrolment from 6,741 in 2023 to 6,508 in 2033 (without limited acceptance of OD students in the South Zone as spaces become available at ROMS and CSS)

Chart showing predictive growth pattern for SD63



* Predictive Estimate within +/- 1% margin of error

SUMMARY OF ENROLMENT PROJECTION PROCESS

- Review age 5 population data and apply historical average of K Participation Rates to estimate K intake for comparison with Baragar's projected K intake for each elementary school
- Prepare enrolment projection for each school to 2032 using average historical Retention Rates (from one grade to next year's higher grade) and Transition Rates (from G5 to next year's G6 and from G8 to next year's G9)
- Augment additional students calculated from new housing by application of established yield factors to respective housing types
- Verify enrolment projections with trends for age 5-17 population growth, derived number of additional students and their distribution for comparison with the basic Baragar enrolment projections, and make adjustments

ASSUMPTIONS FOR ENROLMENT PROJECTION

- No additional OD students in SZ to be accepted; existing OD students to be "grandfathered"
- Normal attendance rate OD students in C & N Zones to be included in Enr Proj
- pattern of growth of age 5-17 population to be revised as per BC Stats age 5-17 population estimate
- additional students calculated from new housing to be adjusted as per revised level of housing activity

ENROLMENT PROJECTIONS FOR SD63

Table A shows the phasing-out of the existing OD students in the South Zone:

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
K	4	3	2	1	1	1	1	1	1	1	1
G1	13	4	3	2	1	1	1	1	1	1	1
G2	4	13	4	3	2	1	1	1	1	1	1
G3	17	4	13	4	3	2	1	1	1	1	1
G4	16	17	4	13	4	3	2	1	1	1	1
G5	10	16	17	4	13	4	3	2	1	1	1
G6	26	10	16	17	4	13	4	3	2	1	1
G7	26	26	10	16	17	4	13	4	3	2	1
G8	39	26	26	10	16	17	4	13	4	3	2
G9	68	39	26	26	10	16	17	4	13	4	3
G10	58	68	39	26	26	10	16	17	4	13	4
G11	67	58	68	39	26	26	10	16	17	4	13
G12	69	67	58	68	39	26	26	10	16	17	4
	417	351	286	229	162	124	99	74	65	50	34

Table B shows the enrolment projections for South Zone schools comprising ID (in-catchment and out-of-catchment) students **plus** the existing out-of-district that are to be grandfathered.

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
ID	308	315	315	309	289	292	293	289	291	292	300
OD	10	9	8	6	5	5	5	4	3	2	1
Cordova B	318	324	323	315	294	297	298	293	294	294	301
ID	394	401	406	405	402	397	405	400	403	404	415
OD	27	25	20	15	15	10	9	7	5	3	2
Lochside	421	426	426	420	417	407	414	407	408	407	417
ID	232	232	218	208	204	207	207	205	206	207	213
OD	16	13	10	8	7	6	5	4	3	2	1
Prospect L	248	245	228	216	211	213	212	209	209	209	214
ID	530	553	583	571	583	585	551	546	542	557	522
OD	91	62	16	33	37	34	21	20	9	6	4
ROMS	621	615	599	604	620	619	572	566	551	563	526
ID	721	739	818	856	882	893	874	859	875	875	831
OD	262	232	191	159	101	78	69	47	50	38	24
CSS	983	971	1009	1015	983	971	943	906	925	913	855

Table C is a summary of the enrolment projections for SD63, based on the inclusion of the normal rate of attendance for OD students in the North & Central Zones and no additional OD students in the South Zone.

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Sidney	392	382	357	351	332	322	307	304	305	307	315
Deep Cove	346	360	355	344	319	315	315	317	318	318	322
KELSET	367	378	375	395	388	390	394	388	401	381	388
NSM	384	393	420	430	459	452	451	428	411	416	398
Parkland	426	448	456	474	484	510	528	555	562	557	552
N Zone	1915	1961	1962	1994	1982	1990	1995	1992	1998	1979	1975
Brentwood	356	362	364	358	354	354	352	352	350	350	354
Keating	489	469	458	458	442	434	433	428	425	423	430
Bayside	585	610	640	663	647	641	636	628	622	620	598
Stelly's	737	737	766	777	816	833	850	877	857	845	842
C Zone	2167	2178	2227	2256	2259	2262	2271	2284	2255	2239	2224
Cordova B	318	324	323	315	294	297	298	293	294	294	301
Lochside	421	426	426	420	417	407	414	407	408	407	417
Prospect L	248	245	228	216	211	213	212	209	209	209	214
ROMS	621	615	631	608	614	613	566	561	545	558	526
Claremont	983	971	1009	1015	983	971	943	906	925	913	855
S Zone	2591	2582	2617	2574	2518	2502	2434	2376	2381	2381	2313
DIST TOT	6673	6720	6806	6824	6760	6754	6700	6653	6634	6598	6512

To maximize the capacity at both ROMS and CSS, an estimate of additional OD students that can be accepted in the years that spaces are available is shown in **Table D**.

ENR PROJ INCL "EXEMPTED" OD STUDENTS

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
ROMS	621	615	631	608	614	613	566	561	545	558	526
CSS	983	971	1009	1015	983	971	943	906	925	913	855

ADDITION OF OD STUDENTS TO ROMS & CSS

Add G6							30	10	20	20	40
G7								30	10	20	20
G8									30	10	20
TOT							30	40	60	50	80
ROMS +	621	615	631	608	614	613	596	601	605	608	606

ROMS G8										30	10
Add G9						20	20	20	10	0	60
Tot G9						20	20	20	10	30	80
G10						0	20	20	20	10	30
G11						0	0	20	20	20	10
G12							0	0	20	20	20
TOT						20	40	60	70	80	140
CSS +	983	971	1009	1015	983	991	983	966	995	993	995

Table E is the Enrolment Projections for SD63 that include the acceptance of additional OD students in the South Zone for the years that spaces are available at ROMS and CSS.

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Sidney	392	382	357	351	332	322	307	304	305	307	315
Deep Cove	346	360	355	344	319	315	315	317	318	318	322
KELSET	367	378	375	395	388	390	394	388	401	381	388
NSM	384	393	420	430	459	452	451	428	411	416	398
Parkland	426	448	456	474	484	510	528	555	562	557	552
N Zone	1915	1961	1962	1994	1982	1990	1995	1992	1998	1979	1975
Brentwood	356	362	364	358	354	354	352	352	350	350	354
Keating	489	469	458	458	442	434	433	428	425	423	430
Bayside	585	610	640	663	647	641	636	628	622	620	598
Stelly's	737	737	766	777	816	833	850	877	857	845	842
C Zone	2167	2178	2227	2256	2259	2262	2271	2284	2255	2239	2224
Cordova B	318	324	323	315	294	297	298	293	294	294	301
Lochside	421	426	426	420	417	407	414	407	408	407	417
Prospect L	248	245	228	216	211	213	212	209	209	209	214
ROMS	621	615	631	608	614	613	596	601	605	608	606
Claremont	983	971	1009	1015	983	991	983	966	995	993	995
S Zone	2591	2582	2617	2574	2518	2522	2504	2476	2511	2511	2533
DIST TOT	6673	6720	6806	6824	6760	6774	6770	6753	6764	6728	6732

General Observations on Enrolment Trends (based on Table E):

- Enrolment growth for SD63 in the next 10 years is expected to be negligible
- North and Central Zones will each see a small increase of about 50 students; the decrease in the South Zone is due to the phasing out of the existing OD students, and the limited acceptance at ROMS and CSS as spaces become available
- Shifts in the pattern of enrolment will see:
 - A decrease of elementary school students after peaking slightly in the next two years
 - A slight increase followed by a decrease of middle school students
 - An increase in secondary students

ENROLMENT PROJECTIONS FOR 2024

The following tables provide enrolment projections for 2024 by school and by grade, assuming no acceptance of additional OD students in the South Zone:

Sidney			
	2022	2023	2024
K	58	51	50
G1	75	55	52
G2	61	74	56
G3	72	65	76
G4	68	79	67
G5	61	68	81
	395	392	382

Brentwood			
	2022	2023	2024
K	52	55	55
G1	57	55	58
G2	63	59	58
G3	56	65	62
G4	63	58	68
G5	57	64	61
	348	356	362

Cordova Bay			
	2022	2023	2024
K	45	45	49
G1	64	46	47
G2	57	65	48
G3	45	60	68
G4	56	45	63
G5	67	57	47
	334	318	324

Deep Cove			
	2022	2023	2024
K	55	62	52
G1	62	58	64
G2	58	64	59
G3	58	59	66
G4	42	57	60
G5	45	46	58
	320	346	360

Keating			
	2022	2023	2024
K	81	73	75
G1	80	80	73
G2	74	81	80
G3	88	73	81
G4	97	88	73
G5	75	94	88
	495	489	469

Lochside			
	2022	2023	2024
K	67	58	64
G1	64	76	60
G2	79	65	79
G3	68	78	67
G4	72	73	81
G5	86	71	76
	436	421	426

KELSET			
	2022	2023	2024
K	54	57	63
G1	62	60	59
G2	61	65	62
G3	62	62	67
G4	61	60	64
G5	66	63	62
	366	367	378

Prospect Lake			
	2022	2023	2024
K	33	34	34
G1	35	33	35
G2	48	37	34
G3	53	48	39
G4	43	51	50
G5	63	45	53
	275	248	245

N Saanich			
	2022	2023	2024
G6	125	132	133
G7	127	126	133
G8	121	126	127
	373	384	393

Bayside			
	2022	2023	2024
G6	186	187	225
G7	200	194	189
G8	209	204	196
	595	585	610

Royal Oak			
	2022	2023	2024
G6	168	231	185
G7	201	183	240
G8	198	207	190
	567	621	615

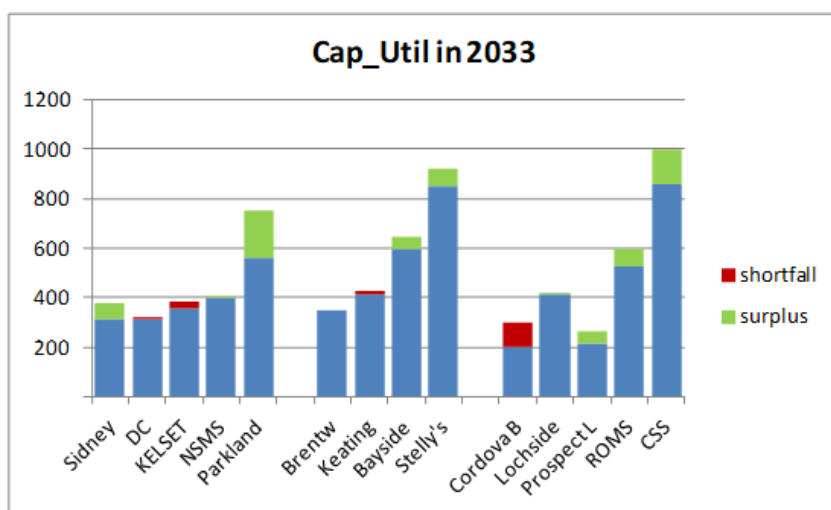
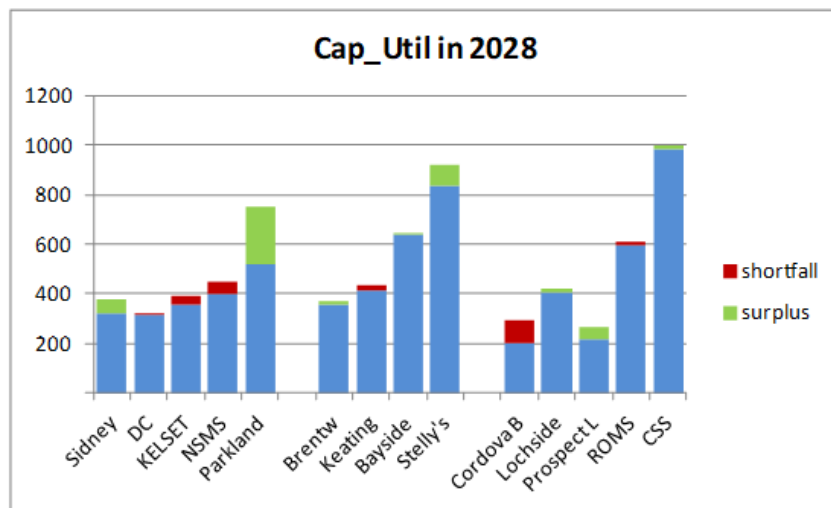
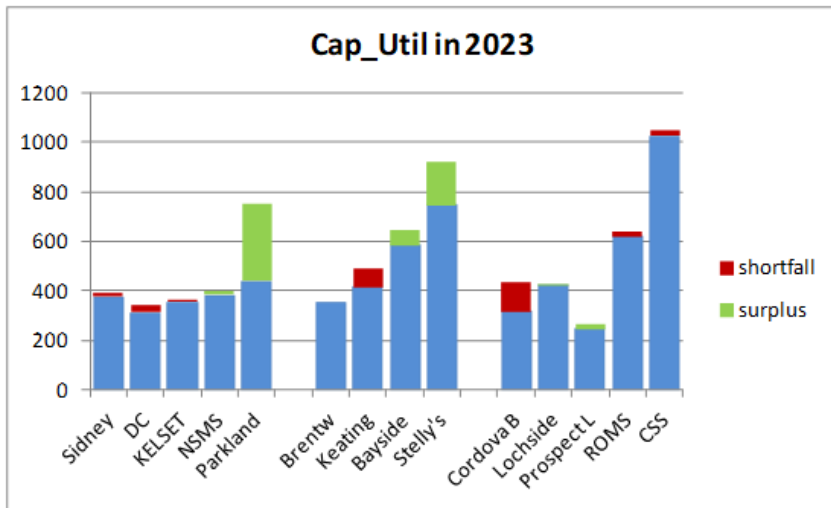
Parkland			
	2022	2023	2024
G9	110	117	117
G10	112	109	116
G11	89	109	108
G12	115	91	108
	426	426	448

Stelly's			
	2022	2023	2024
G9	179	198	206
G10	168	178	195
G11	193	163	175
G12	171	198	161
	711	737	737

Claremont			
	2022	2023	2024
G9	252	245	220
G10	217	254	250
G11	239	236	260
G12	244	248	241
	952	983	971

CAPACITY UTILIZATION

(without additional OD students in South Zone)



Section 3

February 2024 Fiscal Forecast

	Prior Year Actual 2022	Prior Year Actual 2023	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2023	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(76,549,164)	(76,627,629)		(85,601,284)	(34,257,585)	(85,601,284)	-	
627 Indig. Northern Affairs Canada (INAC) Recovery	3,079,193	3,190,534		3,190,534	1,307,541	3,190,534	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding , Labour Settlement Funding</i>	(1,135,484)	(4,077,807)		(2,373,235)	(252,884)	(2,373,235)	-	
629 Classroom Enhancement Fund (CEF)	(8,912,124)	(11,142,827)		(12,005,931)	(4,080,375)	(12,005,931)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	(39,492)	-		(30,000)	(9,000)	(30,000)	-	
641 Other Ministry Grants <i>ERASE Grant</i>	(183,610)	(181,545)		(112,833)	(97,625)	(112,833)	-	
645 Instructional Cafeteria Revenue	(184,506)	(247,679)		(68,000)	(113,660)	(113,660)	45,660	
646 Local Education Agreements/Direct Funding Indig.	(2,723,698)	(3,192,947)		(3,190,534)	(1,307,541)	(3,190,534)	-	
647 International and Out of Province Students	(5,738,618)	(6,559,217)		(6,847,678)	(6,310,164)	(6,847,678)	-	Note 1
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(497,986)	(529,491)		(225,094)	(217,139)	(225,094)	-	
651 Community Use Of Facilities	(30,242)	(43,595)		-	(48,904)	(48,904)	48,904	
659 Other Rentals & Leases	(380,542)	(415,440)		(442,402)	(276,691)	(442,402)	-	
660 Exchange (Gain) Loss	(1,207)	-		-	(6,056)	(6,056)	6,056	
661 Interest On Short Term Deposits	(204,761)	(782,868)		(650,000)	(505,923)	(995,923)	345,923	
662 Appropriated Surplus (prior years carry forward amounts)	-	-		(1,358,605)	-	(1,358,605)	-	Note 2
672 Student Fees/Certifications	(108,010)	(63,077)		(50,000)	(46,950)	(50,000)	-	
<hr/>								
Total Revenue	(93,610,251)	(100,673,588)	-	(109,765,062)	(46,222,956)	(110,211,605)	446,543	
Expenses								
105 Salaries - P/VP	4,781,071	4,929,172		5,245,399	2,643,036	5,306,629	(61,230)	
111 Salaries - Teachers (incl. POSR)	40,715,557	41,098,476		44,670,572	18,005,345	44,829,687	(159,115)	
307 - Teacher remedy	1,639,055	1,473,693		2,389,665	564,462	2,389,665	-	
Teacher remedy unspent					-	-	-	
122 Salaries - Support Staff (incl. In Service and First Aid)	8,541,427	8,574,110		9,467,041	4,534,994	9,262,392	204,649	Note 3
123 Salaries - Other Professionals	3,223,078	3,415,751		3,661,769	1,796,155	3,731,408	(69,639)	
131 Salaries - Educational Assistants	5,409,004	6,001,108		7,006,769	2,545,396	6,618,237	388,532	Note 4
143 Support Staff Replacement Costs	636,057	556,417		496,700	405,572	774,742	(278,042)	Note 5
146 Teacher Replacement Costs	3,473,416	3,996,096		3,960,646	1,772,257	4,384,646	(424,000)	Note 6
<hr/>								
	68,418,665	70,044,823	-	76,898,560	32,267,217	77,297,405	(398,845)	
<hr/>								
200 Benefits	16,612,271	17,876,595		18,321,774	7,016,350	18,363,517	(41,742)	
<hr/>								
	16,612,271	17,876,595	-	18,321,774	7,016,350	18,363,517	(41,742)	
<hr/>								
Services & Supplies								
Services	4,823,714	5,134,765		5,164,616	2,340,185	5,164,616	-	
Pro-D & Travel	457,956	572,033		845,197	335,717	845,197	-	
Rentals & Leases	137,659	157,541		182,000	78,225	182,000	-	
Dues & Fees	385,591	304,967		363,228	263,944	363,228	-	
Insurance	187,184	208,047		237,000	250,879	250,879	(13,879)	

	Prior Year Actual 2022	Prior Year Actual 2023	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2023	Projected Revenue and Expenditure	Variance From Budget	Notes
Supplies	2,879,215	3,344,988		5,981,431	1,591,552	5,027,091	954,340	
Utilities	1,484,676	1,606,658		1,647,435	516,825	1,647,435	-	
	10,355,995	11,328,999	-	14,420,907	5,377,327	13,480,446	940,461	Note 7
Total Expenses	95,386,931	99,250,417	-	109,641,242	44,660,894	109,141,368	499,874	
Transfer from operating for purchase of capital assets	1,035,089	1,641,865			-	-	-	
Transfer to local capital for asset replacement reserve	109,982	116,820		123,820	-	123,820	-	
(Surplus)/Deficit	2,921,751	335,514	-	0	(1,562,062)	(946,417)	946,417	
Opening Contingency Reserve						(2,300,838)		
Estimated School and District Carry Forwards						1,000,000		
Estimated Closing Contingency Reserve						(2,247,254)		

Amended Budget is the February *Amended Annual Budget* , which is being prepared for Board approval expected on February 14, 2024.

Current Budget is the current working budget.

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

Variance comments:

Note 1 - International tuition revenue is currently budgeted at 262 FTE.

Note 2 - Appropriated surplus consists of:
\$522,701 District Activities Carry Forward
\$252,928 School Activities Carry Forward
\$582,976 Budget Appropriation

\$1,358,605

Note 3 - 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 4 - Education Assistant (EA) salaries positive variance is due to several factors:

- Hiring lag in deployment of EA funding.
 - Estimated continued understaffing due to inability to consistently fill all EA positions.
 - 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 slightly offset by higher replacement costs when possible.

Note 5 - Support Staff Replacement costs negative variance is due to higher than budgeted use of sick leave.

Note 6 - Teacher Replacement Costs negative variance is due to higher than budgeted use of sick and emergency leave.

An additional segment of replacement costs is supplemental employment benefit top up which is predicted monthly at the average of what we paid over the last fiscal year. This is a significant source of uncertainty in the forecast as payments vary significantly month to month based on number of leaves and timing of receipt of paperwork from staff.

Note 7 - 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
\$ 13,879 insurance spending over budget
\$ 45,660 costs to generate cafeteria revenue

(\$940,461)

Section 4

Historical Summary of Budget Changes

Historial Budget Changes - Preliminary and Amended Budgets
Budgeted Increase / (Decrease)

	2018/19			2019/20			2020/21			2021/22			2022/23			2023/24		
	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	Preliminary Budget	Amendments	Amended Budget
Budgeted September 30th Enrolment																		
School Age Enrolment	7,025	58	7,083	7,117	5	7,122	7,177	229	7,406	7,190	173	7,363	7,267	-56	7,211	7,315	40	7,355
Special Needs Level 1	5	1	6	8	0	8	7	1	8	7	2	9	8	2	10	10	2	12
Special Needs Level 2	273	4	277	268	30	298	282	36	318	295	25	320	315	37	352	348	50	398
Special Needs Level 3	191	33	224	239	4	243	248	-16	232	223	23	246	230	21	251	245	-2	243
Budget																		
Net Change in Annual Revenues	965,306	929,509	1,894,815	1,988,782	1,087,300	3,076,082	-2,248,307	3,231,828	983,521	969,004	1,844,822	2,813,826	-601,622	4,473,643	3,872,021	4,649,283	2,106,705	6,755,988
Appropriation of Accumulated Surplus (for continuing expenditures)	808,631	359,827	1,168,458	840,150	421,914	1,262,064	2,803,958	1,133,661	3,937,619	2,757,247	-338,744	2,418,503	2,530,968	-2,530,968	0	1,682,754	-1,099,778	582,976
Prior Year Continuing Expenditures Funded by Appropriated Surplus	-180,000		-180,000	-793,458		-793,458	-1,262,064		-1,262,064	-3,937,619		-3,937,619	-2,418,503		-2,418,503	0		0
Net Change in Budgeted Revenues	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	-211,368	1,506,078	1,294,710	-489,157	1,942,675	1,453,518	6,332,037	1,006,927	7,338,964
Wage increases per collective agreements	789,000		789,000	840,794	305,138	1,145,932	730,000	2,031,443	2,761,443	1,285,000		1,285,000	0	2,824,912	2,824,912	3,874,009		3,874,009
Salary increases - exempt staff	25,000	161,238	186,238	425,000		425,000	401,000		401,000	269,000		269,000	185,000	352,809	537,809	470,919	134,469	605,388
Teacher Pension Plan - contribution rate change		-375,000	-375,000	-350,000		-350,000			0			0			0			0
MSP premium changes with phasing out	-245,000		-245,000	-255,000		-255,000	-250,000		-250,000			0			0			0
Introduction of Employer Health Tax (EHT)	520,000		520,000	680,000		680,000			0			0			0			0
Amendment to Employment Standards Act (illness/injury leave)													400,000		400,000			0
Other Benefit Plan premium cost (net change)	360,000		360,000	202,000		202,000	24,500	65,000	89,500	161,200		161,200	367,000	70,000	437,000	477,794		477,794
Service, supplies and utilities inflation	120,000		120,000	45,000		45,000			0	100,000		100,000	206,500	75,000	281,500	367,741	77,000	444,741
Service, supplies and equipment			0			0	-116,894		-116,894		70,748	70,748	-53,000		-53,000			0
School budget allocation (varies with enrolment)		41,175	41,175		-711	-711	-245,000	-48,000	-293,000		25,000	25,000			0			0
Trustee election cost	100,000		100,000	-93,000		-93,000			0			0	100,000		100,000	-100,000		-100,000
Information technology	250,000		250,000	250,000	250,000	500,000	-250,000		-250,000	200,000		200,000	-70,000		-70,000			0
Operations and district administration			0			0	-116,879		-116,879			0			0			0
Increased custodial FTE					13,952	13,952			0	143,000		143,000			0			0
Teacher enrolling staffing	96,937	198,356	295,293	170,680	303,045	473,725	-353,553	1,936,454	1,582,901	-2,285,391	743,023	-1,542,368	-564,639	-159,450	-724,089	603,844	295,458	899,302
Teacher enrolling staffing - increased prep time				120,000		120,000			0			0			0	147,730		147,730
Learning Service staffing	-422,000	439,800	17,800		542,000	542,000	-314,350	140,000	-174,350	-140,000	350,000	210,000	-150,000	400,000	250,000	-110,000	500,000	390,000
Teacher staffing - non-enrolling		148,767	148,767		40,406	40,406	-75,761	240,592	164,831	-145,898	180,707	34,809	-106,298		-106,298			0
Teacher staffing - non-enrolling													-531,500		-531,500			0
Reallocate expense to Classroom Enhancement Fund													-345,000	-1,674,652	-2,019,652			0
Teacher staffing - leadership (strategic priority)		100,000	100,000			0			0			0			0			0
Staff replacement budget			0			0			0		195,000	195,000		54,056	54,056	600,000		600,000
SISP staff							-139,476		-139,476	101,721		101,721	72,780		72,780			0
Principal/Vice Principal administrative time			0			0			0			0			0			0
Students with Unique Needs (strategic priority)		200,000	200,000			0			0			0			0			0
Curriculum / Learning Initiatives (strategic priority)			0		55,384	55,384			0	100,000	-58,400	41,600			0			0
Allocation of operating exp. to contingency reserve		375,000	375,000			0			0			0			0			0
Total Expenditures	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	-211,368	1,506,078	1,294,710	-489,157	1,942,675	1,453,518	6,332,037	1,006,927	7,338,964
Balance	0	0	0	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 2024



Fiscal Year	Opening Accumulated Operating Surplus	Net Revenue (Expense)	Capital Assets Purchased (operating)	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
2021	6,678,078	1,601,455	(1,280,575)	(82,250)		6,916,708	238,630
2022	6,916,708	(1,776,680)	(1,035,089)	(109,982)		3,994,957	(2,921,751)
2023	3,994,957	1,423,171	(1,641,865)	(116,820)		3,659,443	(335,514)
		2023	2022	2021	2020	2019	2018
Acc. Surplus internally restricted for:							
School Activities		252,928	403,932	694,213	868,429	983,039	964,907
District Activities		522,701	592,584	1,219,376	886,264	1,717,364	1,056,775
Appropriated for Budget		582,976	-	2,418,503	3,066,022	840,150	969,869
Total Internally Restricted		1,358,605	996,516	4,332,092	4,820,715	3,540,553	2,991,551
Unrestricted Accumulated Surplus		2,300,838	2,998,441	2,584,616	1,857,363	1,700,000	1,206,440
Total Accumulated Surplus		3,659,443	3,994,957	6,916,708	6,678,078	5,240,553	4,197,991

SCHOOL DISTRICT NO. 63 (SAANICH)
HISTORICAL CHANGES IN SPECIAL PURPOSE FUND DEFERRED CONTRIBUTIONS
FEBRUARY 2024

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																				
Fiscal Year		Annual Facilities Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	Community Link	Service Delivery Transformation	Special Education Equipment	Coding / Curriculum	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Covid Funding (BC and Federal)	Student and Family Affordability Fund	Early Care and Learning	CEF / Priority Measures	School Generated Funds	Scholarships and Bursaries	Total
2017 Actual	Opening Balance	0	156,481	7,788	2,391	0	0	42,299	26,669								0	1,302,531	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)
	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/Adjustment			1,724		16,584														18,308
2018 Actual	Closing Balance	0	37,614	0	4,157	0	18,540	41,969	17,714	62,005							0	1,370,101	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
	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)							(210,436)	(3,897,506)	(51,907)	(4,463,839)
	Investing in capital assets during year								0											(210,436)
	Fund Transfer/Adjustment			7,161		43,688														50,849
2019 Actual	Closing Balance	0	45,042	0	3,371	0	8,820	41,969	16,206	29,085							202,369	1,329,480	0	1,676,342
	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/Adjustment			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	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)
	Fund Transfer/Adjustment																			
2021 Actual	Closing Balance	0	36,670	0	12,613	0	0	41,969	5,509	0	215,619	28,500	21,615	0			42,557	1,604,346	0	2,009,398
	Contributions Received	305,814	257,923	96,000	19,600	153,792	412,568				41,363	52,000	25,000	3,558,292			7,842,557	1,770,374	45,208	14,580,491
	Expense: Salaries and Benefits		(252,887)	(67,819)		(78,626)	(408,964)				(64,277)	(30,348)	(18,491)	(2,690,226)			(7,873,114)			(11,484,752)
	Expense: Service and Supplies	(305,814)	(683)	(28,181)	(14,837)	(53,742)	(3,604)	(34,213)	(5,509)		(29,835)	(27,208)	(17,118)	(677,845)			(12,000)	(1,965,425)	(41,731)	(3,217,745)
	Investing in capital assets during year							(7,756)			(43,471)			(190,221)				(16,656)		(258,104)
	Fund Transfer/Adjustment																			
2022 Actual	Closing Balance	0	41,023	0	17,376	21,424	0	0	0	0	119,399	22,944	11,006	0			0	1,392,639	3,477	1,629,288
	Contributions Received	299,364	260,847	96,000	19,600	176,629	423,776				131,317	122,845	25,000	306,275			8,912,124	2,828,165	68,790	13,670,732
	Expense: Salaries and Benefits		(239,673)	(68,493)		(81,976)	(413,169)				(53,977)	(82,895)	(5,547)				(8,900,124)			(9,845,854)
	Expense: Service and Supplies	(299,364)	(883)	(27,507)	(22,028)	(92,803)	(10,607)				(32,356)	(62,894)	(4,799)	(306,275)			(12,000)	(2,734,172)	(57,393)	(3,663,081)
	Investing in capital assets during year																			0
	Fund Transfer/Adjustment																		232,307	232,307
2023 Actual	Closing Balance	0	61,314	0	14,948	23,274	0	0	0	0	164,383	0	25,660	0			0	1,486,632	247,181	2,023,392
	Contributions Received	305,872	266,534	96,000	19,600	172,006	440,482				42,480	52,000	25,000		737,162	175,000	11,142,827	3,482,893	237,267	17,195,123
	Expense: Salaries and Benefits		(264,305)	(71,481)		(96,792)	(440,482)				(57,157)	(20,000)	(15,055)			(80,064)	(11,130,827)			(12,176,163)
	Expense: Service and Supplies	(305,872)	(489)	(22,459)	(16,579)	(76,603)					(47,978)	(32,000)	(6,366)		(644,524)	(3,779)	(12,000)	(3,446,853)	(213,332)	(4,828,834)
	Investing in capital assets during year																	(63,581)		(63,581)
	Fund Transfer/Adjustment																			
Closing Balance		0	63,054	2,060	17,969	21,885	0	0	0	0	101,728	0	29,239	0	92,638	91,157	0	1,459,091	271,116	2,149,937

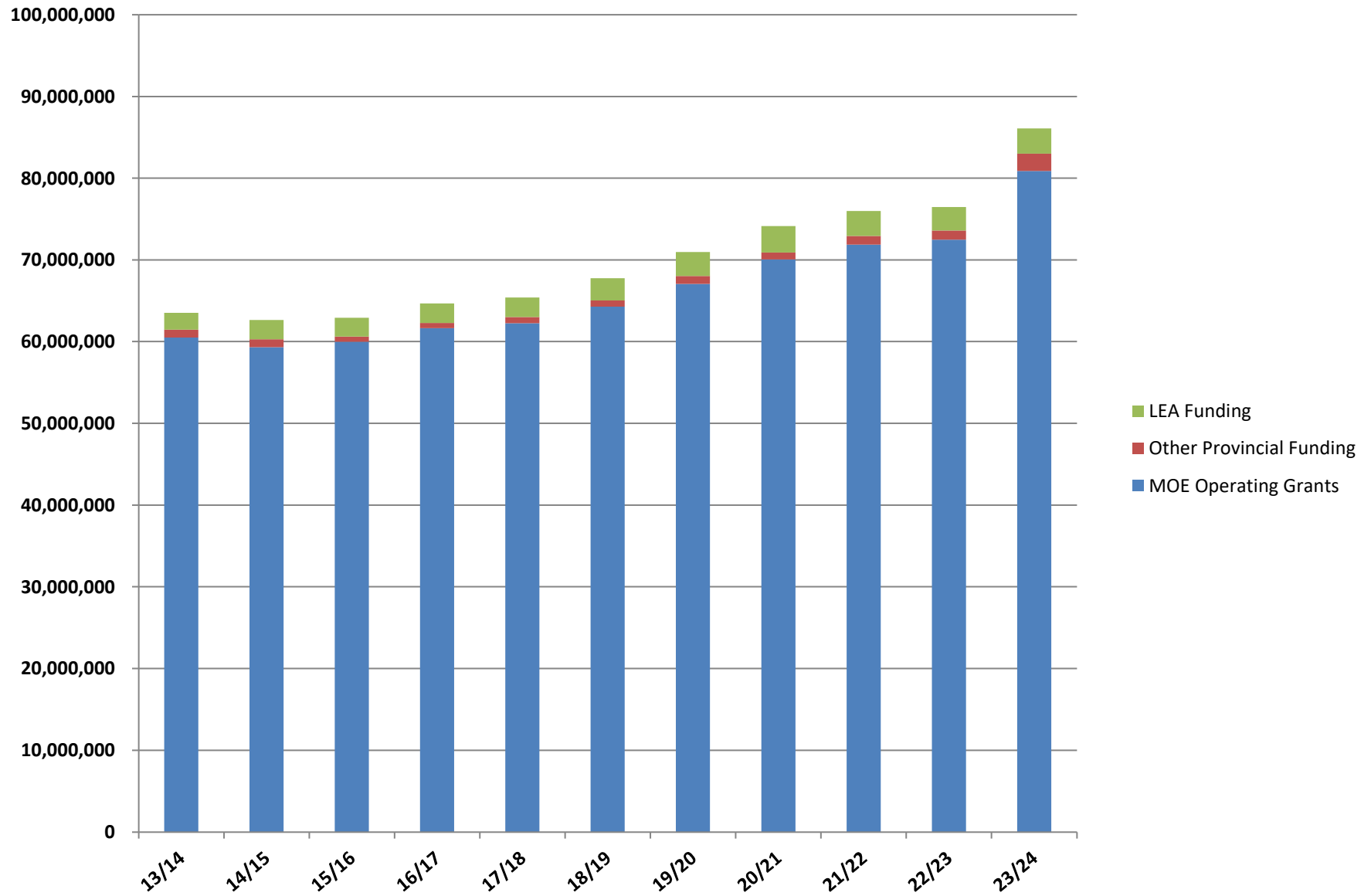
Section 6

Trends – Preliminary Operating Budget

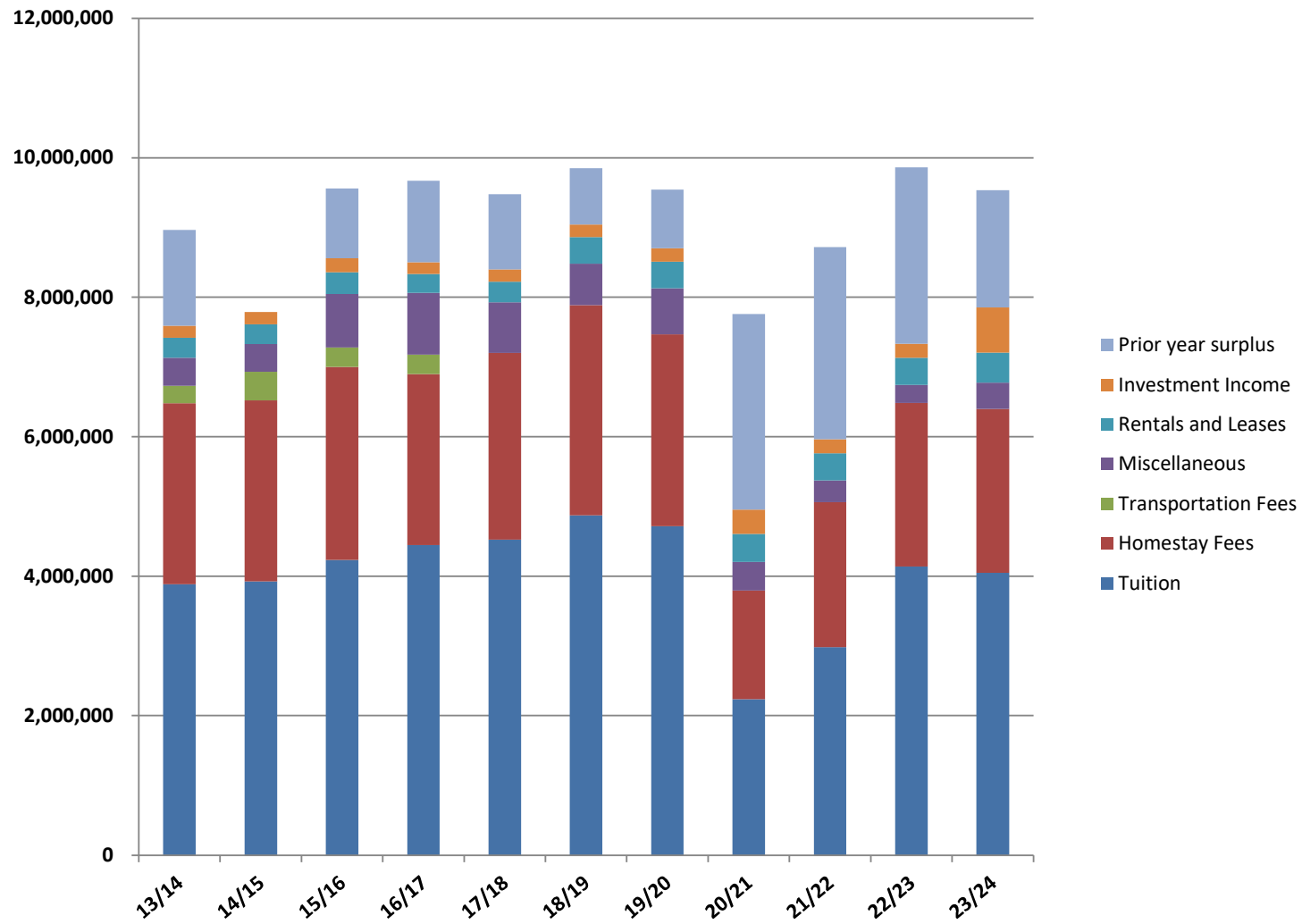
SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

Revenues	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
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	74,919,280	75,348,106	83,973,993
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	-3,048,231	(2,886,687)	-3,079,193
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	71,871,049	72,461,419	80,894,800
Other Provincial Funding	977,315	977,315	641,084	640,953	755,452	747,431	965,726	835,074	1,062,340	1,119,624	2,117,569
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	3,048,231	2,886,687	3,079,193
	63,524,983	62,633,594	62,915,178	64,682,581	65,399,596	67,764,971	70,954,615	74,132,510	75,981,620	76,467,730	86,091,562
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	2,980,000	4,137,850	4,048,515
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	2,080,000	2,346,500	2,348,150
Transportation Fees	250,000	410,000	280,000	280,000	0	0	0	0	0	0	0
Miscellaneous	402,362	398,020	766,362	885,879	726,862	596,454	659,944	408,854	311,234	259,000	377,065
Rentals and Leases	285,000	285,000	313,500	270,000	291,750	380,000	380,000	400,000	390,000	390,000	430,500
Investment Income	175,000	175,000	200,000	170,000	180,000	180,000	195,000	350,000	200,000	200,000	650,000
Prior year surplus	1,373,282	0	1,000,000	1,166,531	1,077,356	808,631	840,150	2,803,958	2,757,247	2,530,968	1,682,754
	8,965,644	7,788,020	9,559,862	9,669,410	9,478,318	9,851,910	9,544,594	7,757,812	8,718,481	9,864,318	9,536,984
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	84,700,101	86,332,048	95,628,546
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	84,700,101	86,332,048	95,628,546
Difference	0	0	0	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	7,601	7,615	7,681

OPERATING FUNDING



TUITION AND OTHER REVENUE

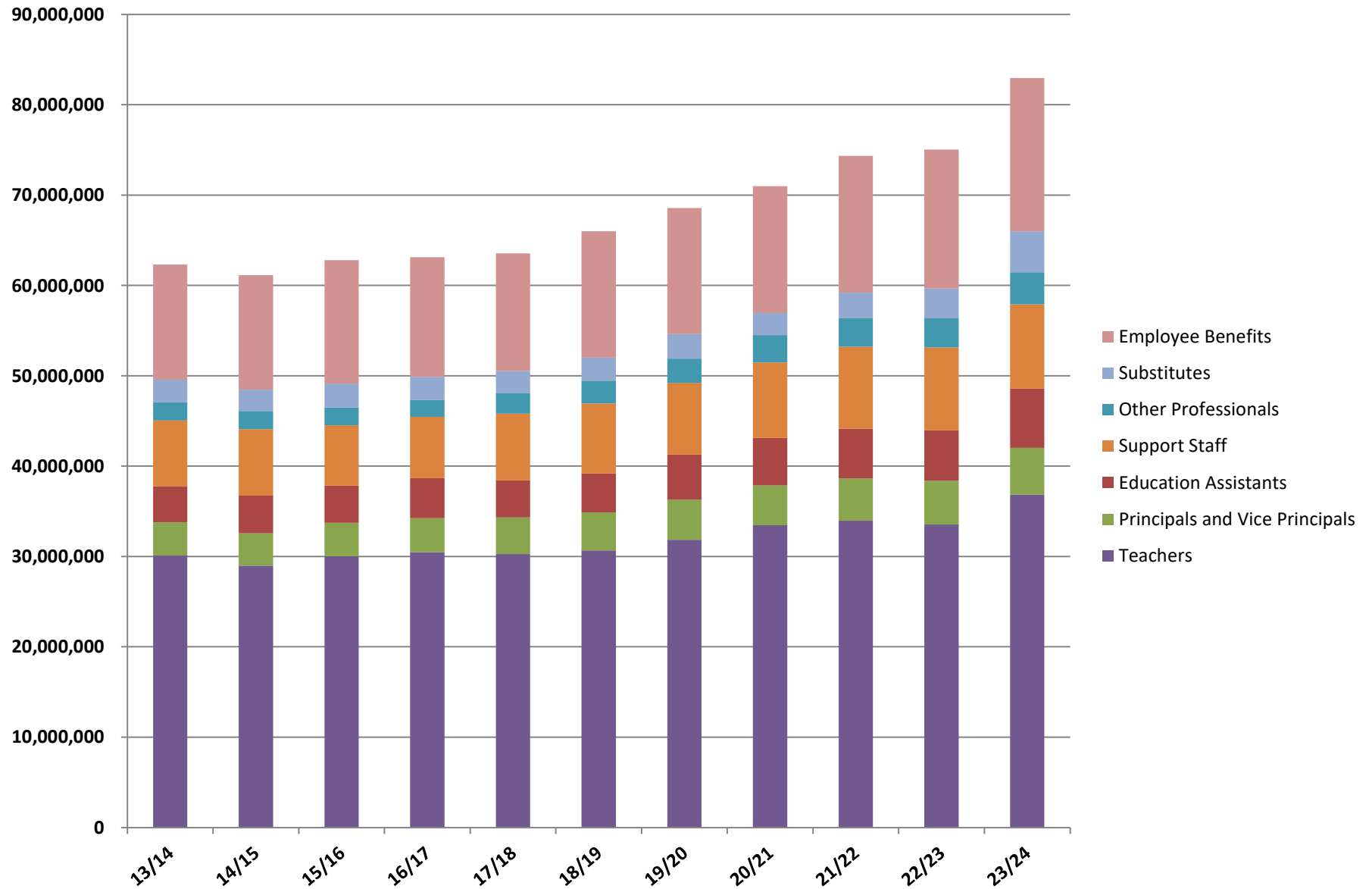


SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

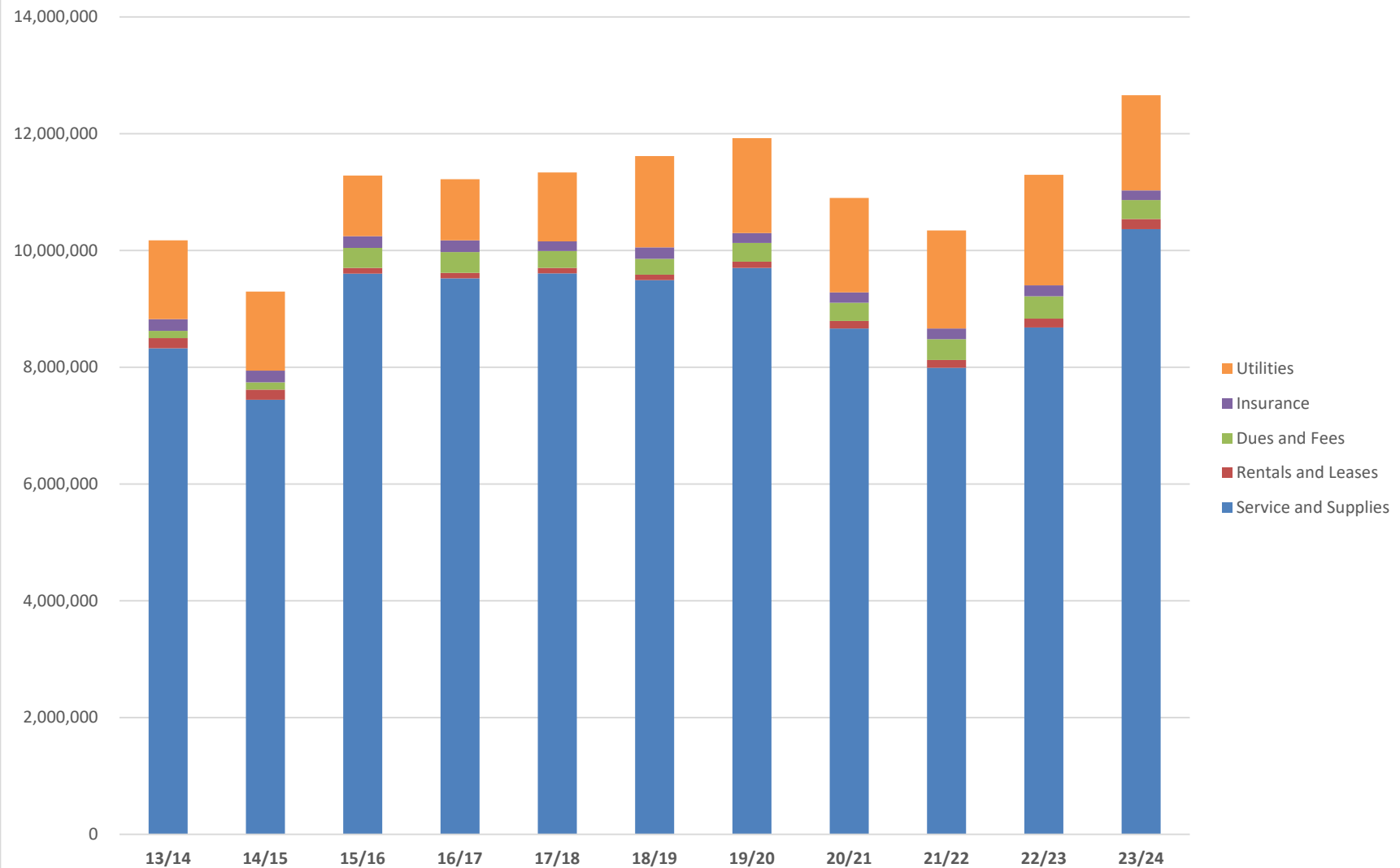
Salaries and Benefits	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Teachers	30,094,792	28,980,792	30,027,080	30,477,306	30,265,398	30,655,913	31,838,433	33,466,555	33,970,928	33,533,294	36,834,229
Principals and Vice Principals	3,691,944	3,588,944	3,693,555	3,764,855	4,040,438	4,235,600	4,447,410	4,385,008	4,673,135	4,833,752	5,176,294
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	5,489,592	5,576,193	6,559,552
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	9,089,669	9,190,027	9,353,266
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	3,199,443	3,223,696	3,528,715
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	2,786,277	3,300,485	4,541,159
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	15,149,356	15,377,609	16,976,468
	62,317,285	61,128,787	62,788,665	63,133,274	63,543,726	66,003,341	68,578,191	70,992,828	74,358,400	75,035,056	82,969,683
Services and Supplies	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
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	7,990,760	8,679,892	10,362,379
Rentals and Leases	172,300	172,300	94,400	96,200	94,400	94,400	108,000	130,000	131,262	150,000	174,416
Dues and Fees	124,066	124,066	346,738	353,673	287,992	270,820	321,024	313,150	359,520	386,880	327,528
Insurance	200,590	200,590	198,188	202,150	164,674	197,821	168,900	177,000	180,600	187,185	165,460
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	1,679,559	1,893,035	1,629,080
	10,173,342	9,292,827	11,281,364	11,218,717	11,334,188	11,613,540	11,921,018	10,897,494	10,341,701	11,296,992	12,658,863
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	84,700,101	86,332,048	95,628,546
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	84,700,101	86,332,048	95,628,546
	0	0	0	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



To: Budget Advisory Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: Community Engagement Plan

Date: April 5, 2023

The purpose of this briefing note is to outline a community engagement plan, consistent with the [2023/24 Budget Timelines/Process](#) approved by the Board in December 2022, and the [2023/24 Budget Process Consultation Plan](#) approved by the Board in February 2023.

A foundation of the budget consultation process is community engagement on the development of a budget that reflects the budget context for 2023/24 and which aligns with and supports the strategic plan and, where necessary, mitigation of significant operational risk. To inform participants in the consultation, a background document (attachment 1) has been prepared outlining the budget context and strategic and operational priorities. This document will be distributed with the invitations and will be posted prominently on the website.

The following steps in the consultation process are being planned.

- **April 6th and 7th** – Press release (attachment 4), and invitations sent to community contacts (attachment 3), school administrators, partner groups, and PACs. The invitations and the website will include the background document (attachment 1) and instructions for participation in the community budget meeting and the survey (attachment 2). The distribution of background information in advance is intended to increase participation in the survey by those unable to attend the community budget meeting.
- **April 7th to April 13th** – promotion on district/school websites, and district and partner social media accounts.
- **April 13th** – In person community budget meeting at Bayside Middle School. The meeting will consist of a presentation, an opportunity to ask questions, and a table discussion session where participants will discuss and report back on the proposed approach to Budget 2023/24.
- **April 7th to 21st** – Student Voice meetings with secondary students to discuss the budget consultation process, the context for Budget 2023/24, and to seek student feedback on budget priorities. The following meetings have been tentatively scheduled:
 - Claremont: April 18th 10:00am to 12:00pm
 - Parkland: April 18th 1:00pm to 3:00pm
 - Stelly's: April 19th 11:00am to 1:00pm

- **April 7th to 21st** – Consultation meetings with the W̱SÁNEĆ School Board, partners, and stakeholders.
- **April 21st** – The survey will close on April 21st (end of day) and the results will be compiled for review by the Budget Advisory Committee on April 26th.

The presentation at the April 13th community meeting will be consistent with the budget context document (attachment 1) and other information in this briefing.

With respect,

A handwritten signature in blue ink, appearing to read "Jason Reid".

Jason Reid
Secretary Treasurer

JR/klg

Attachment: 1 – Invitation and Background document
2 – Budget Survey
3 – Community Invitation List
4 – Press Release

Attachment 1: Invitation and Background Document
2023/24 Budget Consultation
Background Document – April 4, 2023



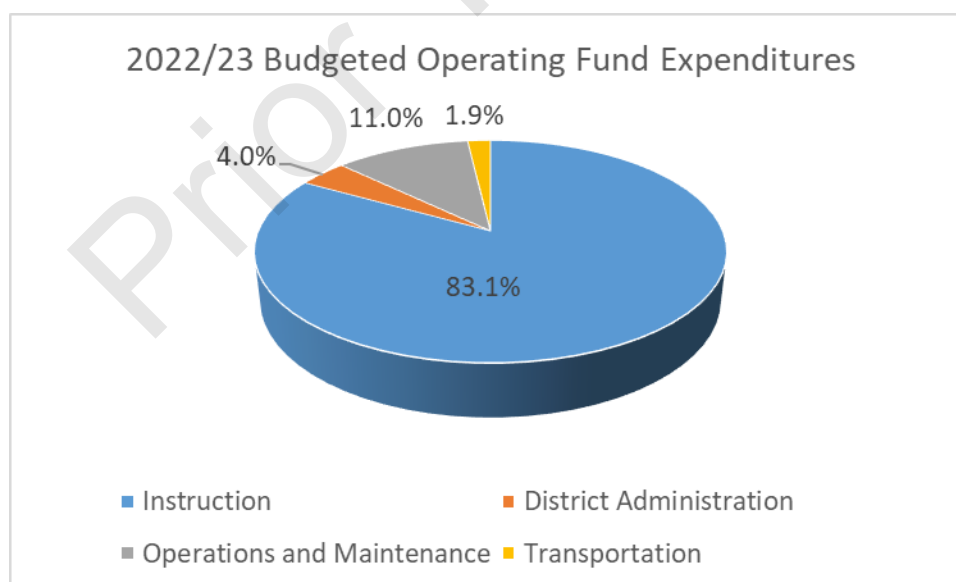
The Board of Education is seeking your input to inform development of the budget for the 2023/24 budget year (July 1, 2023 to June 30, 2024) and beyond, through completion of a survey and participation in a Community Budget Meeting on April 13th at 7pm at Bayside Middle School, 1101 Newton Place, Brentwood Bay. To inform completion of the survey this document provides further background on the Saanich School District, the budget consultation process, and budget context for 2023/24.

About the Saanich School District

The Saanich School District enrolls close to 8,000 students in a number of neighbourhood and special program schools. Neighbourhood schools include eight elementary schools, three middle schools, and three secondary schools. The district also provides educational programming at the Children's Development Centre, two Individual Learning Centres, a Kindergarten to Grade 12 online learning school called SIDES (South Island Distance Education School), and at SISP (Saanich International Student Program).

In 2022/23 (current year), the district budgeted for revenues of \$88.4 million in the operating fund¹. These revenues were comprised of provincial grants (\$77.2 million); direct funding from First Nations (\$3.6 million); international student tuition (\$4.0 million); international student homestay fees (\$2.3 million); and other revenues (\$1.3 million).

As shown below, in the 2022/23 budget the Saanich School District invested 83.1% of the operating fund budget into instructional programs.



¹ Additional targeted program funding/revenues are reported in the special purpose fund (\$16.3 million in the 2022/23 budget). Most special purpose funding is directed to Instructional programs.

Attachment 1: Invitation and Background Document

2023/24 Budget Consultation

Background Document – April 4, 2023



Operations and Maintenance was 11.0% of 2022/23 budgeted expenditures and includes facilities/grounds maintenance, custodial, information technology, health and safety, and utilities. The district operates 20 facilities and approximately 960,000 square feet of space.

District administration was 4.0% of 2022/23 budgeted expenditures and includes Board governance, educational leadership, finance and payroll, human resources, and communications.

Transportation costs, including the operations of the school bus fleet, was 1.9% of 2022/23 budgeted expenditures.

2023/24 Budget Consultation Process

In December 2022, the Board approved the [2023/24 Budget Guiding Principles](#) to guide the budget consultation process. These principles include that the Saanich Board of Education will keep support for students at the forefront of its decisions. As the Board recognizes public education is the responsibility of the whole community, community engagement is key to the decision making process.

School Boards adopt two budgets in each fiscal year:

- A preliminary budget is adopted before the end of June for the following fiscal year based on forecasted enrolment and revenues; and,
- An amended budget is adopted before February during the fiscal year reflecting actual fall enrolment and funding.

This budget consultation will inform decisions regarding the preliminary and amended budgets for 2023/24, and also planning for future budgets. The consultation process is overseen by the Budget Advisory Committee (BAC), which provides advice to the Board of Education. Documents related to the 2023/24 budget consultation process are posted to the [consultation site](#) throughout the process. More information on the budget context, priorities, and the recommended approach to balancing Budget 2023/24, as summarized below, can be found in the [April 2023 Budget Facts Package](#).

Context for Budget 2023/24

Unfunded Inflationary Pressures

The Saanich School District and other school districts in BC are facing significant budget pressures because funding rates are not keeping pace with the cost of delivering service. In December 2022, the British Columbia School Trustees Association [wrote](#) to the Minister of Education and Child Care urging the Ministry to fund the inflationary cost pressures faced by BC school districts. The Saanich Board of Education also [wrote](#) to the Minister in February 2022 and subsequently met with the Minister to discuss the issue of unfunded inflationary pressures.

While funding rates for 2023/24 were adjusted to reflect the cost of provincially negotiated collective agreements, they were not adjusted for any other inflationary pressures faced by Saanich and other school districts. As a result, Saanich is facing unfunded inflationary cost pressures of approximately 1,683,000 in 2023/24, as summarized in the table below.

Attachment 1: Invitation and Background Document
2023/24 Budget Consultation
Background Document – April 4, 2023



Other Net Revenue Increase	396,000
Exempt Staff Wage Inflation	(471,000)
Average Teacher Cost Escalation	(262,000)
Staff Replacement Cost Escalation	(600,000)
Employee Benefits Cost Inflation	(478,000)
Service and Supply Inflation	(268,000)
Net Unfunded Inflationary Cost	(1,683,000)

The key components of unfunded inflationary cost are:

- Exempt Staff Wage Inflation – This relates to inflationary wage inflation for school administrators (Principals and Vice Principals) and other exempt staff, consistent with wage inflation for unionized staff. While these costs were funded in 2022/23 (the current fiscal year), these costs were not funded in previous years and, at this time, funding for the 2023/24 fiscal year has not been confirmed.
- Average Teacher Cost Escalation – In 2022/23 Saanich experienced escalation in average teacher cost attributable to increased average step placement in the wage grids. This escalated cost is expected to persist into 2023/24.
- Staff Replacement Cost Escalation – Staff replacement costs due to illness has escalated through 2021/22 and 2022/23, and this escalated cost is expected to persist into 2023/24. Escalation of replacement cost post-pandemic is an issue across the K-12 sector.
- Employee Benefit Cost Inflation – This reflects known increases to benefit costs in 2023/24 including increased medical/dental plan premiums, WorkSafe BC premiums, CPP rates, and other employee benefit plan increases.
- Service and Supply Inflation – This budget pressure reflects service and supply inflation considered to be unavoidable. This includes transportation supplies, custodial supplies, software licenses, property lease rates, insurance, utilities, and fuel. Other service and supply inflation includes a number of smaller inflationary increases to services and supplies including office supplies/paper, occupational health and safety supplies, legal services, service contracts, travel/mileage, and maintenance supplies (plumbing, electrical, etc.).

Note that this service and supply inflation cost pressure does not reflect further reduced purchasing power impacting school and program budgets. This includes learning resources, technology, and the availability of facilities funding for enhancements. The impact of inflationary cost pressures on the District Technology (RefreshEd) Plan is a particularly significant concern discussed in the section below.

Strategic Budget Priorities

The Saanich Board of Education's [Strategic Plan](#) focuses on the following four priority areas:

- Literacy
- Indigenous Learner Success
- Mental Health and Wellness
- Global Citizenship

Attachment 1: Invitation and Background Document
2023/24 Budget Consultation
Background Document – April 4, 2023



Implementation of these priorities is driving change to operational plans and the deployment of existing resources. This includes the deployment of district and teacher leadership capacity, curriculum and professional development, and the deployment of instructional program resources. More information on how budget planning aligns with the Strategic Plan can be found in section 4 of the [April 2023 Budget Facts Package](#).

In February, the committee reviewed the [2023 Risk Report](#), and, in particular, the increased risk assessments for information technology and building infrastructure risks (risks A and E) due to significant inflationary cost pressures. A significant concern is that it is no longer possible to implement the District Technology (RefreshED) plan without either additional funding or significant adjustment to the plan. Without additional funding, the cycle of renewal for IT resources and devices will increase, and the number of devices that are deployed and supported in the future will need to decrease significantly.

The estimated cost to fully fund the RefreshEd plan is now \$350,000. Fully funding this plan is a recommended budget priority for future consideration (budget permitting), given its importance to both supporting educational program priorities and managing operational risk.

Given the significant inflationary costs facing the school district in 2023/24, increased program budgets are not recommended at this time. However, your feedback on how the budget should support strategic priorities will inform how existing resources are being deployed to operationalize priorities, and will inform future budget decisions.

Recommended Approach to Balancing Budget 2023/24

The 2023/24 estimated budget pressure of \$1,683,000 reflects significant projected cost inflation and experienced cost escalation. While it is possible actual cost pressures could equal and even exceed this estimate, there are a number of factors that may also reduce cost pressure. These factors include confirmation of funding for exempt staff compensation at a later date, enrolment growth (which increases financial flexibility) and the possibility that cost escalation moderates. While there are many factors that will impact actual financial results relative to forecast, it is clear that unfunded inflationary costs will result in significant budget pressure in 2023/24 and beyond.

Last spring, detailed analysis of program expenditures in comparison to similar school districts and in relation to collective agreement requirements was completed. This analysis showed that administrative and operational costs per student was below average when compared to similar school districts, and also that there was limited discretion over the teacher staffing budget (representing more than 50% of budget expenditures) due to collective agreement requirements. In short, there was limited budget flexibility last year, and this flexibility has been reduced further by inflationary cost. This means there are limited areas where reductions are even possible, and likely no reductions that will not negatively impact either educational programs or operational risk.

Attachment 1: Invitation and Background Document
2023/24 Budget Consultation
Background Document – April 4, 2023



It is very likely that budget reductions are necessary; however, the Board does have the financial flexibility to defer decisions regarding potential budget reductions. This would allow observation of actual net budget pressure relative to forecast (considering the uncertainties noted above), and allow for the completion of detailed program reviews that will better inform where reductions are possible. This deferral would also allow time for further advocacy regarding the issue of unfunded inflationary costs.

Considering all of the above factors, the following approach is recommended to balance 2023/24:

- That the 2023/24 Preliminary Budget be balanced without reflecting program budget reductions by allocating to the extent necessary: contingency reserve, and to the extent possible underspend of 2023/24 service and supply budgets.
- That program budgets not be increased beyond the essential inflationary adjustments already reflected in the calculated net unfunded inflationary pressure of \$1,683,000.
- That during 2023/24 any additional funding, including from enrolment growth relative to forecast, be applied to reduce budget pressure to the extent possible.
- That the district conduct a review of programs considering where budget reductions are feasible to inform cost reduction measures to be implemented in future budgets as required.

Next Steps in Budget Process

The Board of Education is seeking your input in the development of Budget 2023/24, through completion of a survey and participation in an in-person Community Budget Meeting on Thursday, April 13, 2023 at 7:00pm at Bayside Middle School.

More information on the budget consultation process including detailed documents supporting 2023/24 budget planning are available on the district's [budget consultation site](#). If you have questions about the budget consultation process, please contact the Office of the Secretary Treasurer at 250-652-7332.

Attachment 2: Budget Survey

2023/24 Budget Consultation Survey

Your participation in this survey will inform the Board of Education in determining budget priorities for the 2023/24 budget year and beyond. This survey closes on April 21, 2023 (end of day) and the results will be compiled and reviewed by the Budget Advisory Committee on April 26, 2023.

1. What best describes your connection to the Saanich School District?
 - a. Student
 - b. Staff
 - c. Parent/Guardian/Grandparent
 - d. Community member
 - e. Other (please specify)
2. Do you agree with the proposed approach to balancing Budget 2023/24? [yes/no] If not, what advice do you have for the Board? [open ended – 250 word limit]
3. Do you have advice regarding alignment of the budget with strategic priorities, and/or what budget reductions should be considered to offset inflationary cost pressures? [open ended – 250 word limit]
4. Do you have any further advice for the Board of Education regarding Budget 2023/24? [open ended – 250 word limit]

Attachment 3 – Invitation List for Community Budget Meeting

Invitations to Community Budget Meeting
All School Administrators
Excluded Staff
All Local Media
Pauquachin First Nation
Tseycum First Nation
Tsartlip First Nation
Tsawout First Nation
WSANEC School Board
South Wellness Centre
Community Arts Council of the Saanich Peninsula
Mary Winspear Community Cultural Centre
North and South Saanich Agricultural Society
Beacon Community Services
Saanich Peninsula Chamber of Commerce
Sidney and North Saanich Memorial Park Society
Sidney Business Association
Sidney/North Saanich Library
Vancouver Island Regional Library

Attachment 3 – Invitation List for Community Budget Meeting

Brentwood Bay Rotary Club
Sidney Rotary Club
Central Saanich Senior Citizens Assoc
Central Saanich Lions Club
Sidney Lions Club
District of Saanich
District of Central Saanich
District of North Saanich
Town of Sidney
MP, Saanich and Gulf Islands
MLA Saanich South
MLA Saanich North and the Islands
COPACS
District PACs
CUPE Local 441
Saanich Administrators' Association
Saanich Teachers' Association
Central Saanich Police Department

Attachment 3 – Invitation List for Community Budget Meeting

RCMP Sidney Detachment
Saanich Police Department
Peninsula Recreation Commission
Saanich Commonwealth Place
Blackline Marine Group
Saanich Peninsula Community Literacy
Beacon Community Services
Island Health
Peninsula Crossroads Restorative Justice
Camosun College
University of Victoria
Peninsula Co-Op
Saanich Fruit Growers
Canadian Federation of University Women
Local Community Associations



PRESS RELEASE

The Board of Education for School District 63 (Saanich) is seeking community input in determining budget priorities for the 2023/24 budget year.

As part of the consultation process, the Board is asking the community to complete an online survey which closes at the end of day on April 21, 2023.

A budget meeting will be held on **Thursday, April 13, 2023 at 7:00pm at Bayside Middle School, 1101 Newton Place**. Information on how to complete the survey as well as contextual information relevant to Budget 2023/24 can be found at www.saanichschools.ca.

Public participation in this process is important for the Board's adoption of a budget that reflects the values, beliefs and priorities of the community.



Representing the Teachers of Saanich

Wednesday, February 14th, 2024

Tim Dunford
Board Chair
School District 63 (Saanich)

Dear Tim Dunford

Subject: Association budget priorities for the District budgeting process

Thank you for your letter dated December 18th, 2023. In that letter you informed the Association of the following motion that the board passed:

That the Board encourages the Saanich Teachers' Association to provide its budget priorities early in the budget development process.

The purpose of the letter is for the Association to submit its budget priorities for the district's budgeting process. They are as follows:

The Saanich Teachers Association budget priorities for the district's 2024-2025 budget are:

- *school based staff to support students' learning and mental health*
- *classroom supplies and resources*
- *more technologies in classrooms to aid with student learning.*

The general focus of our budget priorities is to maintain or increase school based supports and resources and to increase access to technology as technology is increasingly being relied upon as the access point for resources.

Elaine Ting and I look forward to discussing the Association's priorities in more detail at the upcoming Budget Advisory Committee.

Sincerely,

Don Peterson
President
CC: Saanich Teachers' Executive Committee
Saanich Teachers' Representative Assembly
Saanich Board Trustees

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