



School District No. 63 (Saanich)

2023/24 Annual Budget
Facts Package

February 2023

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 21, 2023

The purpose of this briefing note is to provide commentary on the information included in sections 2 to 7 of the February Facts package.

Enrolment Projection (section 2)

Enrolment projections have been updated to reflect revised population projections recently published by BC Stats and corroborating housing data. This new data projects greater population growth within the school district (relative to the previous projection), and specifically that the 5-17 year-old population within the school district will grow by 1,340 over the next decade. Reflecting expected participation of 85% and accounting for reduced out-of-district (OD) enrolment (due to capacity constraints), enrolment in neighbourhood schools is projected to grow by 749 (approximately 11%) over the next decade (previous data projected 4% growth over the next decade). More information on the updated forecast is found in the consultant report included in section 2.

Enrolment forecasts are used for both facilities planning (longer term focus), and budget planning where the focus is largely on the 2023/24 fiscal year. As enrolment in 2023/24 appears to be trending slightly below projection based on registration data to date, projected enrolment may be adjusted for the purpose of calculating 2023/24 funding for budget planning.

Online learning enrolment reflects an expectation of modest growth with SIDES being granted status as a provincial online learning school; however, forecasting online learning enrolment is particularly challenging as noted in the budget consultation plan.

Fiscal Forecast (section 3)

The February 2022 forecast projects that unrestricted surplus (i.e. the contingency reserve) will decline by \$0.5 million (from \$2,998,441 to \$2,484,765). 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.

Risk Report – February 2023 (Section 4)

The assessment of IT and building infrastructure risks (risks A and E) have increased relative to last year due to significant inflationary cost pressures. The risk related to financial pressure (risk B) is lower than in the previous year due to increased funding of collective agreement costs through the Classroom Enhancement Fund.

Historical Summary of Budget Changes (Section 5)

This schedule presents budget changes in the preliminary and amended budgets over the past 7 years (excluding one-time revenues/expenditures). A notable change in the recently adopted 2022/23 Amended Budget was the elimination of appropriation of accumulated surplus to fund continuing expenditures (made possible by the successful application to increase CEF funding). This followed several years through the pandemic when this appropriation increased to levels that were not sustainable.

Historical Changes in Key Balances (Section 6)

The schedules in this section show the trends in accumulated operating surplus over the past 14 years, and expenditure of special purpose revenues over the past 7 years.

Trends – Preliminary Operating Budget (Section 7)

These schedules and charts present trends in preliminary operating budgets over the past 10 years. Tuition and homestay revenues (see Tuition and Other Revenue Chart) and homestay expense (See Other Expenses Chart) were significantly impacted by the pandemic beginning in 2020/21, and have been slowly recovering since that time. To offset the financial impacts of the pandemic, appropriation of accumulated surplus increased significantly beginning in 2020/21 and remained high through 2022/23 (see Tuition and Other Revenue Chart), even as international program revenues recovered because of other significant inflationary cost pressures.

Next Steps

The Budget Advisory Committee meets next on April 6, 2023, and will review the following information:

- Estimated 2023/24 budget balance (reflecting Provincial Budget 2023 and funding rates to be announced March 15th)
- Draft Multi-year Financial Plan Reporting
- 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".

Jason Reid
Secretary Treasurer

Section 2

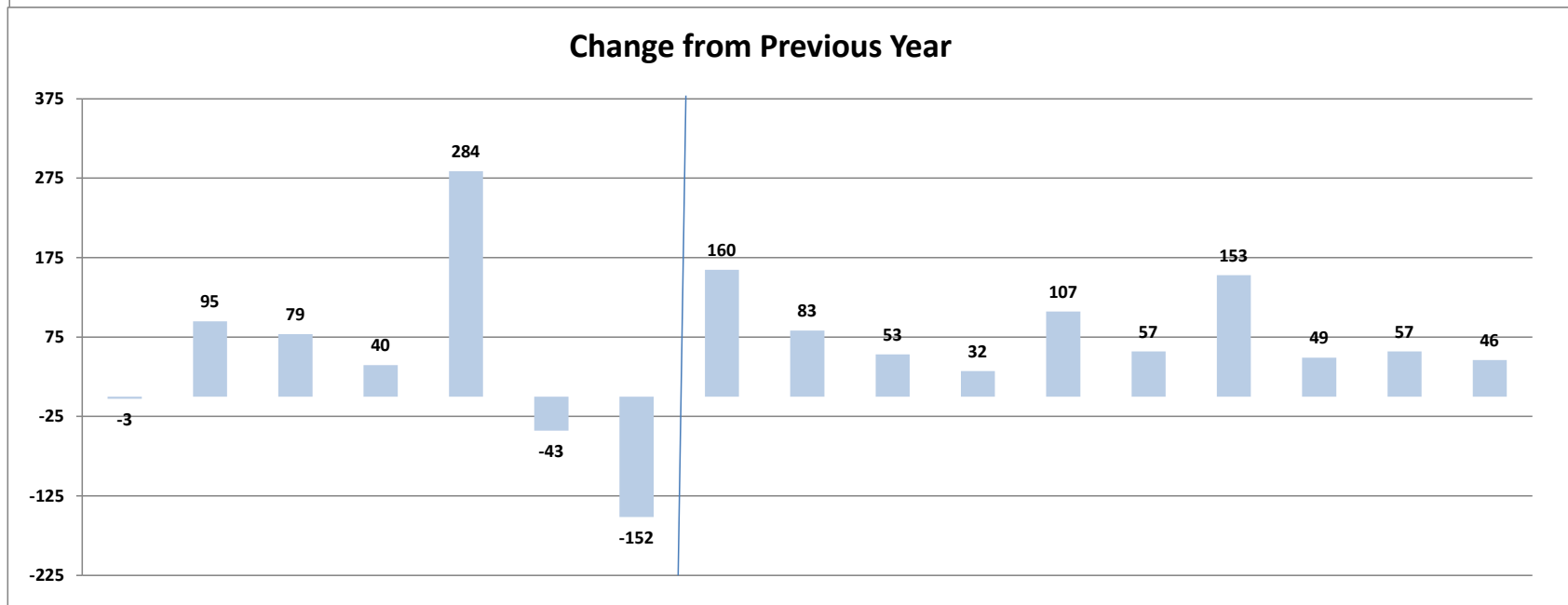
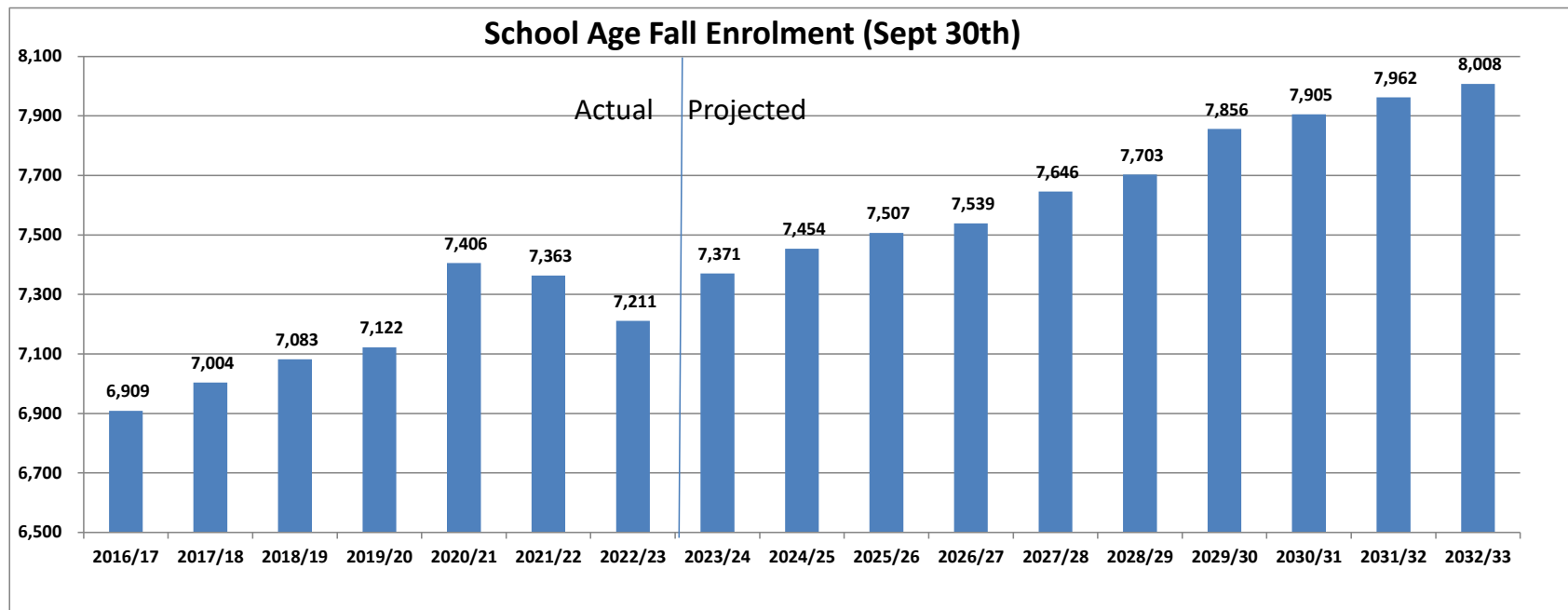
Enrolment Projection

School District No. 63 (Saanich)

Capacities and Projected FTE Enrolments

Prepared February 17, 2023

		<div>← actual → forecast →</div>						Forecasted Enrolment											
Operating Capacity		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Current	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
SEPTEMBER																			
Regular Enrolment																			
Brentwood Elementary	370	311	314	315	330	319	346	347	360	366	370	357	353	354	356	361	368	377	
Cordova Bay Elementary	268	249	275	281	297	299	324	333	337	355	371	372	365	380	389	393	405	418	
Deep Cove Elementary	328	316	321	315	311	305	310	320	332	357	354	353	352	356	357	364	367	370	
Keating Elementary	509	405	411	431	451	451	475	494	507	499	488	490	492	494	495	501	508	518	
KELSET Elementary	351	380	394	396	391	378	371	364	380	377	376	376	374	382	384	396	401	405	
Lochside Elementary	396	394	422	425	429	420	430	435	432	439	439	427	435	439	448	452	467	482	
Prospect Lake Elementary	196	207	230	247	259	266	273	275	254	247	231	215	214	216	218	223	227	235	
Sidney Elementary	328	290	310	338	345	345	378	394	394	385	370	374	352	349	358	356	357	350	
Bayside Middle School	775	567	590	547	570	553	567	594	590	610	643	672	685	681	677	663	657	647	
North Saanich Middle School	475	403	366	380	378	338	368	371	384	401	422	433	455	442	436	408	407	419	
Royal Oak Middle School	600	634	632	639	632	588	600	567	603	610	644	641	660	656	627	616	617	616	
Claremont Secondary	1,075	1,044	1,044	1,088	1,060	986	998	1,002	989	954	904	901	946	949	1,057	1,042	1,054	1,061	
Parkland Secondary	725	439	440	414	412	433	425	427	446	472	488	504	527	548	558	591	583	565	
Stellys Secondary	925	778	752	782	765	731	732	722	748	767	792	809	821	842	881	924	929	930	
Total Regular Enrolment		7,321	6,416	6,500	6,598	6,630	6,412	6,597	6,644	6,756	6,839	6,892	6,924	7,031	7,088	7,241	7,290	7,347	7,393
Continuing Education		40	27	21	23	12	16	11	20	20	20	20	20	20	20	20	20	20	20
Alternate Programs		144	167	181	182	182	178	198	195	195	195	195	195	195	195	195	195	195	195
Online Learning		309	310	282	287	800	573	358	400	400	400	400	400	400	400	400	400	400	400
Total for Enrolment Based Funding		6,909	7,004	7,083	7,122	7,406	7,363	7,211	7,371	7,454	7,507	7,539	7,646	7,703	7,856	7,905	7,962	8,008	
Change from PY		-3	95	79	40	284	-43	-152	160	83	53	32	107	57	153	49	57	46	
Other Enrolment (September)																			
Special Needs - Level 1		5	6	6	8	8	9	10	10										
Special Needs - Level 2		260	276	277	298	318	320	352	348										
Special Needs - Level 3		178	225	224	243	232	246	251	245										
English as a Second Language		325	410	475	542	531	529	520	544										
Aboriginal Education		570	542	537	559	601	621	600	600										
Adult - Non-Graduated		44	37	21	26	44	31	27	30										
Adult - Graduated		9	21	39	48	90	66	53	50										
FEBRUARY COUNT																			
Continuing Ed - School Age		24.500	22.625	27.125	15.063	8.063	15.125	forecast	15.000										
Continuing Ed - Adult		0.250	1.000	0.250	0.183	0.125	0.125	1.125	1.000										
OL Learning - School Age K-9		40.000	51.375	52.875	40.500	9.875	22.625	40.000	40.000										
OL Learning - School Age 10-12		130.000	131.875	125.688	105.125	174.313	126.813	120.000	120.000										
OL Learning - Non-Grad Adult		26.375	24.750	25.750	31.125	41.625	30.875	30.000	30.000										
MAY COUNT																			
Continuing Ed - School Age		26.375	28.375	19.063	26.000	14.875	23.563	forecast	15.000										
Continuing Ed - Adult		0.625	0.500	-	1.500	0.125	-	1.500	1.000										
OL Learning - School Age K-9		14.250	6.250	2.625	6.000	5.125	3.375	5.000	5.000										
OL Learning - School Age 10-12		80.000	76.375	63.813	75.000	99.438	86.375	75.000	75.000										
OL Learning - Non-Grad Adult		12.875	10.125	11.750	12.000	22.250	17.250	15.000	15.000										



Introduction

The current SD63 LRFP was completed by Cascade Facilities Management Consultants in April 2020. Revised boundaries for the elementary schools in the South Zone were approved for implementation in the 2021/22 school year.

An update to the enrolment projections was completed in February 2022 and the LRFP revised in March 2022 to take account of the revised boundaries for the elementary schools in the South Zone which were implemented in the 2021/22 school year and the availability of the 2021 census data for the municipalities in SD63.

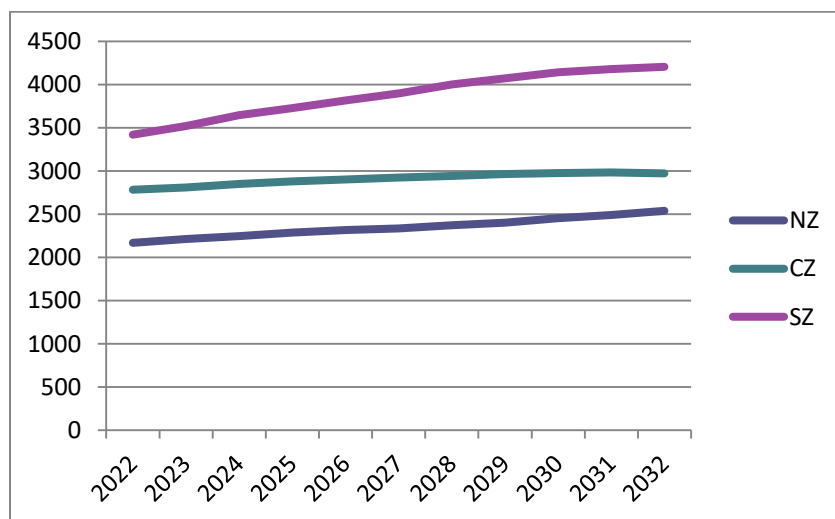
This current update is to revise the enrolment projections from 2023 to 2032 by reassessing the additional students from the anticipated new housing to be provided taking into account the unprecedented population growth and housing needs of the municipalities in the Saanich Peninsula, the population projections updated By BCStats (November 2022), in addition to providing general revisions to the LRFP.

Changes in the SD63 Population

In the next 10 years from 2022 to 2032, the total population of SD63 is expected to increase by about 10,050 from 72,715 to 82,765. The increase in the age 5-17 population is estimated at 1,340. By way of comparison, the increase for 2021-2031 as provided by BCStats in the previous update was a low 260.

The revised population projections is now more in line with the targets set for the municipalities in the CRD Regional Growth Strategy and the numbers reflected in the Housing Needs Assessment Reports prepared by the municipalities.

Growth of the Age 5-17 age group for the 3 Zones is shown below:



- Largest and most rapid growth is expected to be in the South Zone

Using an average K-12 Participation of 0.85 for the District, the increase of students for the District is estimated at 1,140. Therefore, as a target, the increase in enrolment for 2032 can be expected to be: 1,140 less the difference between the number of OD students in 2023 and the reduced OD number in 2032.

Process for Estimate of New Housing and Yield of Students

- Review updated BCStats Population Projections, Official Community Plans and Local Area Plans, and current Housing Needs Assessment Reports
- Determine locations of proposed major new housing development areas, and estimate number of new dwelling units and completion dates
- Allocate number of units to school catchments by type and by demographic profile of municipality
- Determine yield of students from new housing by type and allocate number by elementary/middle/secondary schools

The following table provides the number of estimated new dwelling units (DU) from 2023 to 2032, their number of bedrooms, and calculated additional students for each Zone:

	Additional DU	1 BR	2 BR	3+ BR	K-12 Students
N Zone	1120	570	460	90	250
C Zone	1035	450	410	175	300
S Zone	2080	940	905	235	580
TOTAL	4235	1960	1775	500	1130

Although there are minor discrepancies in the total number of students estimated for each zone between the two methods of calculation, the differences are not considered significant and can be attributed to the assumptions made for the number and mix of housing types.

Summary of Enrolment Projection Process

- Review age 5 population data and apply average historical K Participation Rates to estimate K intake for elementary schools
- Prepare enrolment projections 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 derived from new housing as above to respective elementary/middle/secondary schools for 2023 - 2032
- Verify enrolment projections with the of the age 5-17 population growth trends; compare with the basic Baragar enrolment projections augmented with the derived number of additional students from the new housing, and make slight adjustments where required

Enrolment Projections for 2023 to 2032

Table A shows the projections based on normal out-of-catchment (OC) and out-of-district (OD) attendance rates; Table B shows the impact of the restriction of G6 OD students at ROMS and G9 OD students at CSS, with the exception of OD students at SZ elementary schools and ROMS transitioning to ROMS and CSS.

Table A: Enrolment Projections for SD63 (Raw Data)

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Sidney	395	394	385	370	374	352	349	358	356	357	350
Deep Cove	320	332	357	354	353	352	356	357	364	367	370
KELSET	366	380	377	376	376	374	382	384	396	401	405
N Saanich	373	384	401	422	433	455	442	436	408	407	419
Parkland	426	446	472	488	504	527	548	558	591	583	565
Brentwood	347	360	366	370	357	353	354	356	361	368	377
Keating	494	507	499	488	490	492	494	495	501	508	518
Bayside	594	590	610	643	672	685	681	677	663	657	647
Stelly's	711	753	757	782	799	811	832	871	914	919	920
Cordova B	333	337	355	371	372	365	380	389	393	405	418
Lochside	435	432	439	439	427	435	439	448	452	467	482
Prospect L	275	254	247	231	215	214	216	218	223	227	235
Royal Oak	567	633	664	712	715	738	740	711	707	708	707
Claremont	952	1011	1022	1029	1074	1117	1169	1278	1275	1287	1294
TOTAL	6588	6814	6951	7074	7163	7269	7383	7537	7602	7662	7707

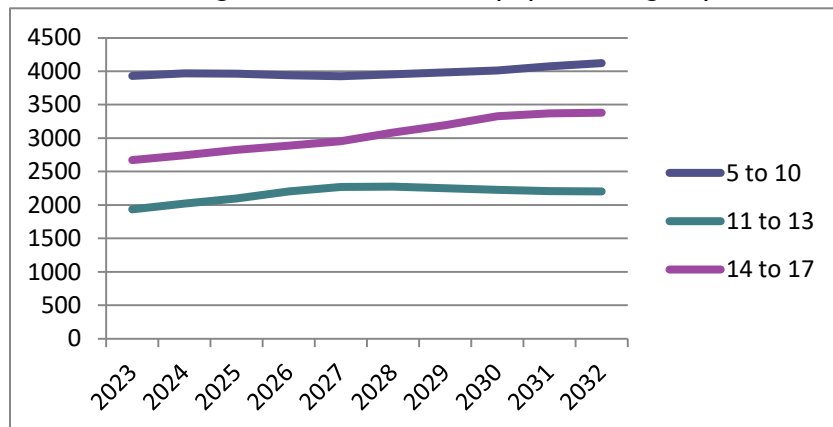
Table B: Restriction* of G6 OD students at ROMS and G9 OD students at CSS

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Sidney	395	394	385	370	374	352	349	358	356	357	350
Deep Cove	320	332	357	354	353	352	356	357	364	367	370
KELSET	366	380	377	376	376	374	382	384	396	401	405
N Saanich	373	384	401	422	433	455	442	436	408	407	419
Parkland	426	446	472	488	504	527	548	558	591	583	565
Brentwood	347	360	366	370	357	353	354	356	361	368	377
Keating	494	507	499	488	490	492	494	495	501	508	518
Bayside	594	590	610	643	672	685	681	677	663	657	647
Stelly's	711	753	757	782	799	811	832	871	914	919	920
Cordova B	333	337	355	371	372	365	380	389	393	405	418
Lochside	435	432	439	439	427	435	439	448	452	467	482
Prospect L	275	254	247	231	215	214	216	218	223	227	235
Royal Oak	567	603	610	644	641	660	656	627	616	617	616
Claremont	952	954	919	869	866	911	914	1022	1007	1019	1026
TOTAL	6588	6727	6794	6846	6881	6986	7044	7197	7243	7303	7348

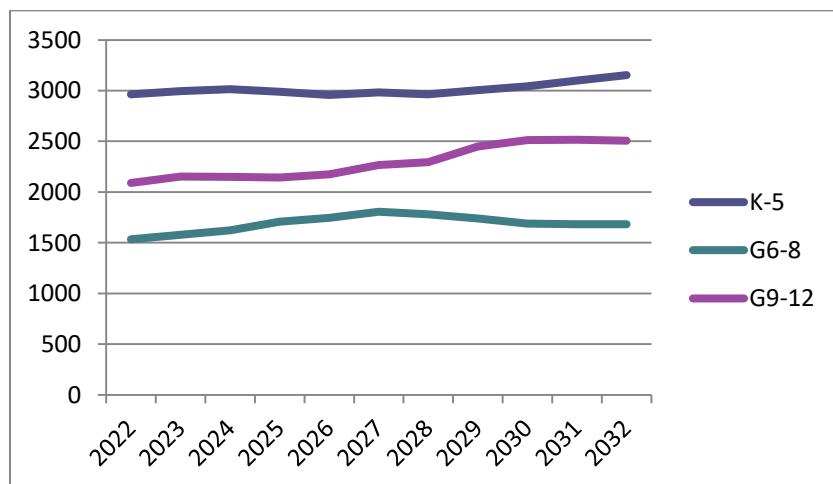
* OD students at SZ elem sch and ROMS exempted

General Observations on Enrolment Trends

- Growth of the age 5-10/11-13/14-17 population groups for the District is provided as follows:



- Previous enrolment projections prepared in 2022 were for a district total of 6,792 by 2031, an increase of 225 from 2021. Updated total district enrolment projection indicates an increase of 765 students from 6,583 in 2022 to 7,348 by 2032 (estimated at 360 OD students less than in 2022)
- Increases in K-12 enrolment by Zone from 2022 to 2032 are indicated below:



- Patterns of growth for elementary, middle and secondary students shows:
 - Elementary students fluctuating around 3,000 from 2023 to 2027 and then increasing
 - Middle students gradually increasing from 2022 to 2027 and then decreasing
 - Secondary students gradually increasing from 2024 after a small surge in 2023
 - K-12 growth patterns are generally consistent with those of the age 5-17 population group

Enrolment Projections for 2023

The following tables provide enrolment projections for 2023 by school and by grade for the 3 Zones, with restriction of OD students applied to ROMS and CSS (except for OD students at SZ elem sch and ROMS as shown in Table B):

2023 Enr Proj by grade - Elem Sch

Deep Cove_EN			
	2021	2022	2023
K	20	18	20
G1	21	20	19
G2	21	20	20
G3	13	21	20
G4	11	12	23
G5	23	15	13
	109	106	116

Keating_EN			
	2021	2022	2023
K	26	28	28
G1	18	22	25
G2	25	22	26
G3	19	31	26
G4	23	24	35
G5	20	26	27
	131	153	166

Prospect Lake			
	2021	2022	2023
K	34	33	34
G1	49	35	35
G2	53	48	37
G3	44	53	49
G4	59	43	52
G5	34	63	47
	273	275	254

Deep Cove_FI			
	2021	2022	2023
K	37	37	38
G1	37	42	38
G2	38	38	40
G3	31	37	36
G4	34	30	36
G5	25	30	27
	202	214	216

Keating_FI			
	2021	2022	2023
K	57	53	53
G1	53	58	54
G2	63	52	57
G3	74	57	50
G4	49	73	56
G5	48	49	70
	344	342	341

Lochside			
	2021	2022	2023
K	64	67	64
G1	75	64	72
G2	63	79	67
G3	71	68	83
G4	86	72	72
G5	69	86	74
	428	436	432

KELSET			
	2021	2022	2023
K	63	54	60
G1	62	62	58
G2	64	61	65
G3	60	62	65
G4	65	61	66
G5	59	66	65
	373	366	380

Brentwood			
	2021	2022	2023
K	55	52	49
G1	65	57	56
G2	51	63	61
G3	58	56	70
G4	57	63	60
G5	59	57	65
	345	348	360

Cordova Bay			
	2021	2022	2023
K	63	45	50
G1	56	64	50
G2	44	57	69
G3	51	45	62
G4	66	56	50
G5	43	67	57
	323	334	337

Sidney			
	2021	2022	2023
K	73	58	50
G1	59	75	59
G2	71	61	81
G3	68	72	61
G4	55	68	71
G5	52	61	72
	378	395	394

2023 Enr Proj by grade - Mid and Sec Sch

	N Saanich		
	2021	2022	2023
G6	127	125	123
G7	113	127	127
G8	127	121	134
	367	373	384

	Bayside_EN		
	2021	2022	2023
G6	121	115	117
G7	122	136	122
G8	119	131	139
	362	382	378

	Royal Oak		
	2021	2022	2023
G6	189	168	219
G7	197	201	176
G8	214	198	208
	600	567	603

	Bayside_FI		
	2021	2022	2023
G6	66	72	75
G7	75	64	72
G8	64	78	65
	205	214	212

	Parkland		
	2021	2022	2023
G9	111	110	116
G10	92	114	112
G11	119	94	120
G12	101	122	99
	423	440	446

	Stelly's_EN		
	2021	2022	2023
G9	105	116	134
G10	148	116	122
G11	120	144	116
G12	153	132	149
	526	508	521

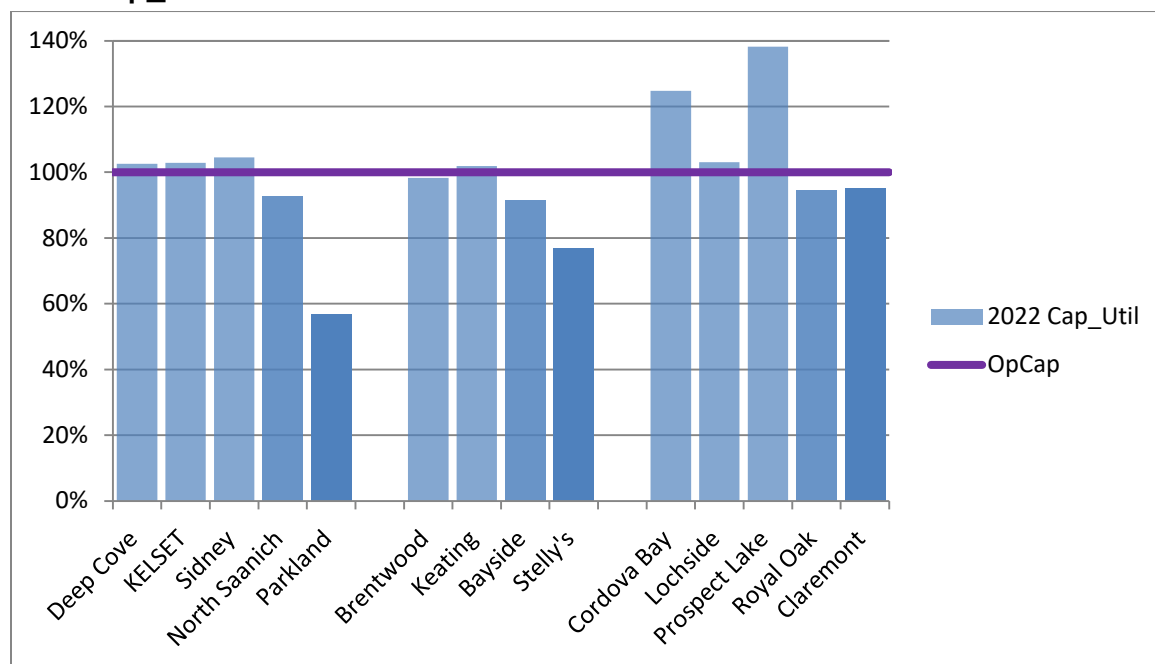
	Claremont		
	2021	2022	2023
G9	215	252	164
G10	244	226	279
G11	249	250	239
G12	294	262	272
	1002	990	954

	Stelly's_FI		
	2021	2022	2023
G9	67	64	72
G10	56	58	57
G11	47	54	52
G12	42	44	51
	212	220	232

Capacity Utilization

The following charts and tables show the Capacity Utilization, Enrolment and Surplus/shortfall o schools for 2022, 2027 and 2032.

2022 Cap_Util versus Enrolment

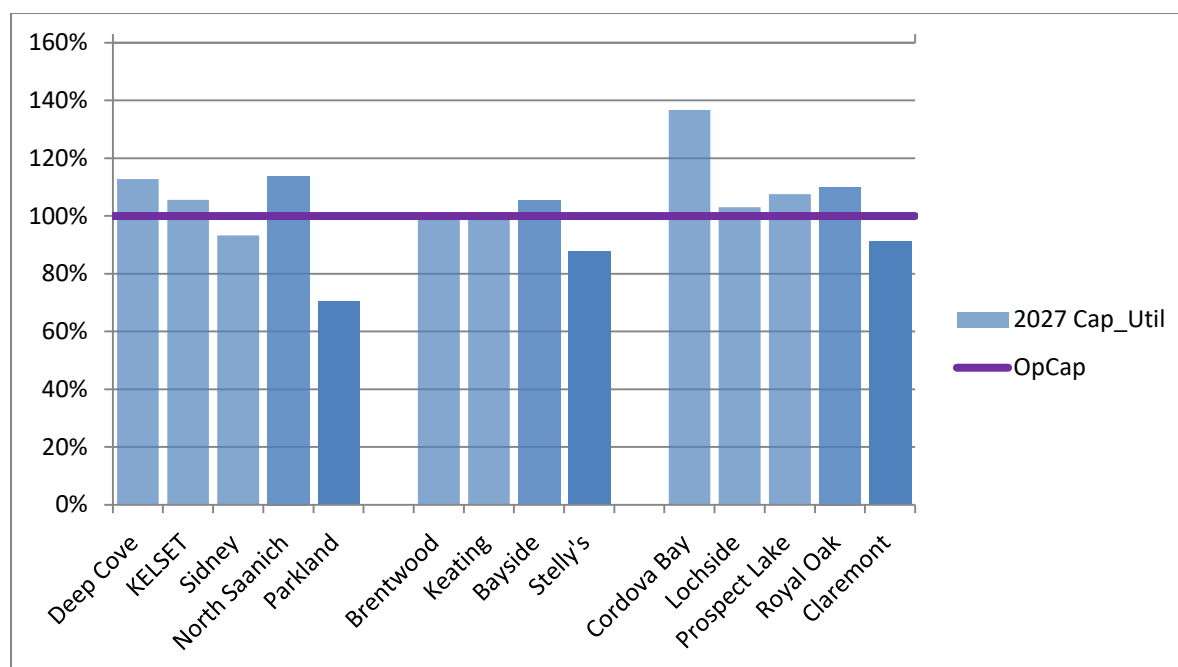


	Deep Cove	KELSET	Sidney	North Saanich	Parkland	Brentwood	Keating	Bayside	Stelly's	Cordova Bay	Lochside	Prospect Lake	Royal Oak	Claremont
Cap_Util	103%	103%	105%	93%	57%	98%	102%	91%	77%	125%	103%	138%	95%	95%
2022 Enr	320	364	394	371	426	347	494	594	711	333	435	275	567	952
+/-	-8	-10	-17	29	324	6	-9	56	214	-66	-13	-76	33	48

Enrolment trends in 2022 at the schools indicated:

- Elementary Schools: in North Zone, Deep Cove, KELSET and Sidney were slightly above capacity; in Central Zone, Brentwood was slightly below and Keating, slightly above; in South Zone, all three elementary schools were above capacity
- Middle and Secondary Schools: Middle and secondary schools in North and Central Zones were below capacity; in the South Zone, Royal Oak and Claremont were at below managed capacities of 600 and 1000, respectively

2027 Cap_Util versus Enrolment

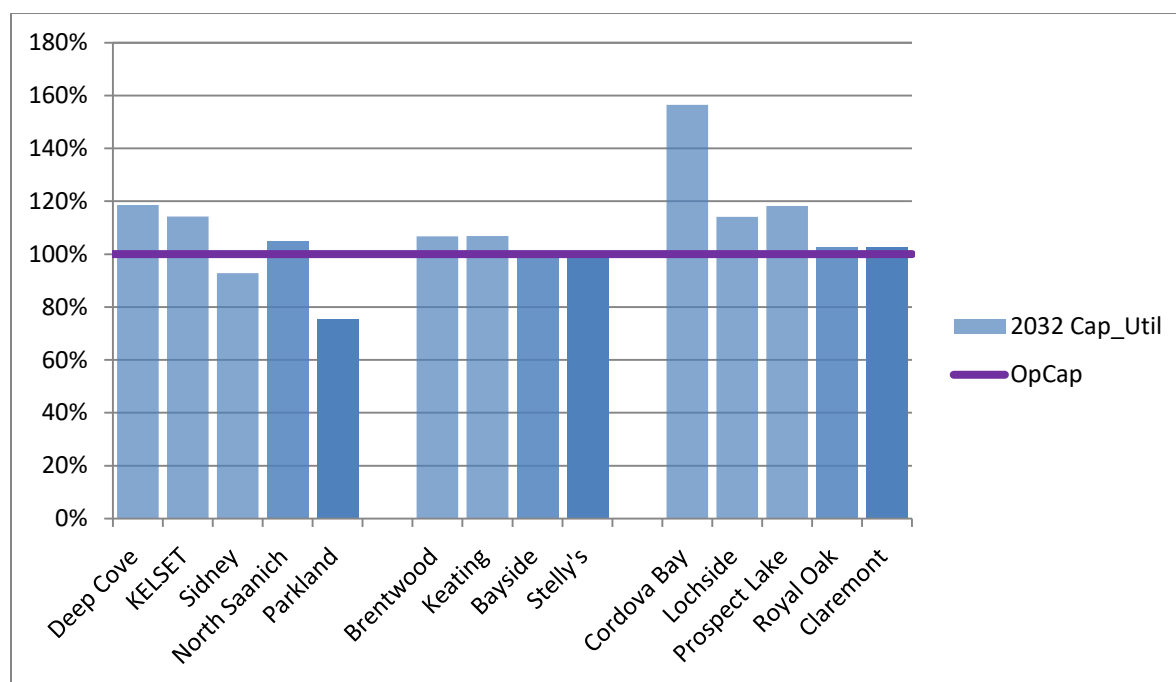


	Deep Cove	KELSET	Sidney	North Saanich	Parkland	Brentwood	Keating	Bayside	Stelly's	Cordova Bay	Lochside	Prospect Lake	Royal Oak	Claremont
Cap_Util	113%	106%	93%	114%	70%	100%	101%	105%	88%	137%	103%	108%	110%	91%
2027 Enr	352	374	352	455	527	353	492	685	811	365	435	214	660	911
+/-	-40	-20	25	-55	223	0	-7	-35	114	-98	-13	-15	-60	89

Enrolment trends for 2027 at the schools indicate:

- Elementary Schools: enrolment at Deep Cove and KELSET expected to increase and exceed capacity, moderate decrease at Sidney; slight increase at Brentwood and decrease at Keating; Cordova Bay to increase significantly, Lochside to increase slightly and Prospect Lake to decrease moderately
- Middle and Secondary Schools: North Saanich and Bayside to increase and exceed capacity; Parkland and Stelly's to increase, but to remain below capacity; Royal Oak will be above capacity despite restriction of OD students; Claremont to be below capacity with restriction of OD students

2032 Cap_Util versus Enrolment



	Deep Cove	KELSET	Sidney	North Saanich	Parkland	Brentwood	Keating	Bayside	Stelly's	Cordova Bay	Lochside	Prospect Lake	Royal Oak	Claremont
Cap_Util	119%	114%	93%	105%	75%	107%	107%	100%	99%	156%	114%	118%	103%	103%
2032 Enr	370	405	350	419	565	377	518	647	920	418	482	235	616	1026
+/-	-58	-51	27	-19	185	-24	-33	3	5	-151	-60	-36	-16	-26

Enrolment trends for 2032 at the schools indicate:

- Elementary Schools: increase at Deep Cove and KELSET, fairly constant at Sidney; moderate increase at Brentwood and Keating; increase at Cordova Bay, Prospect Lake and Lochside
- Middle Schools: decrease at both North Saanich and Bayside; decrease at Royal Oak to remain above capacity
- Secondary Schools: increase at Parkland and Stelly's, but to remain under capacity; Claremont in South Zone at slightly above capacity

Section 3

February 2023 Fiscal Forecast

	Prior Year Actual 2021	Prior Year Actual 2022	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2022	Projected Revenue and Expenditure	Variance From Budget	Notes
Revenue								
621 Consolidated Revenue Grants	(73,905,419)	(76,549,164)		(76,704,473)	(30,719,388)	(76,704,473)	-	
627 Indig. Northern Affairs Canada (INAC) Recovery	2,886,687	3,079,193		3,552,472	1,280,023	3,552,472	-	
629 Other Ministry Of Ed Grants <i>includes Pay Equity, Ad hoc MOE grants, Grad adult funding</i>	(3,400,931)	(1,135,484)		(913,971)	(254,326)	(913,971)	-	
629 Classroom Enhancement Fund (CEF)	(6,953,957)	(8,912,124)		(10,684,163)	(2,920,357)	(10,684,163)	-	
630 Federal Grants <i>French Odyssey Grant, Jordan's Principle</i>	-	(39,492)		-	-	-	-	
641 Other Ministry Grants <i>ERASE Grant</i>	-	(183,610)		(10,460)	(10,460)	(10,460)	-	
645 Instructional Cafeteria Revenue	(125,874)	(184,506)		(68,000)	(85,803)	(68,000)	-	
646 Local Education Agreements/Direct Funding Indig.	(2,886,687)	(2,723,698)		(3,552,472)	(1,280,023)	(3,552,472)	-	
647 International and Out of Province Students	(3,064,401)	(5,738,618)		(6,396,665)	(1,434,814)	(6,396,665)	-	Note 1
649 Misc. Fees & Revenues <i>includes ad hoc grants received, recovery revenue from shared services, funding from municipalities</i>	(666,238)	(497,986)		(395,530)	(193,822)	(395,530)	-	
651 Community Use Of Facilities	(8,694)	(30,242)		-	(25,501)	(31,501)	31,501	
659 Other Rentals & Leases	(357,692)	(380,542)		(390,000)	(207,437)	(390,000)	-	
660 Exchange (Gain) Loss	1,110	(1,207)		-	2,724	2,724	(2,724)	
661 Interest On Short Term Deposits	(218,358)	(204,761)		(480,000)	(325,398)	(592,610)	112,610	
662 Appropriated Surplus (prior years carry forward amounts)	-	-		(4,174,237)	-	(4,174,237)	-	Note 2
672 Student Fees/Certifications	(98,350)	(108,010)		(75,000)	(35,300)	(75,000)	-	
<hr/>								
Total Revenue	(88,798,804)	(93,610,251)	-	(100,292,499)	(36,209,882)	(100,433,886)	141,387	
Expenses								
105 Salaries - P/VP	4,632,111	4,781,071		5,091,572	2,363,242	5,040,582	50,990	
111 Salaries - Teachers <i>(incl. POSR)</i>	38,742,007	40,715,557		40,179,635	16,524,296	41,243,718	(1,064,083)	Note 3
307 - Teacher remedy	987,367	1,639,055		1,747,363	376,646	1,747,363	-	
Teacher remedy unspent	-				-	-	-	
122 Salaries - Support Staff <i>(incl. In Service, WCB and First Aid)</i>	8,642,755	8,541,427		9,725,894	3,891,300	9,406,912	318,982	Note 4
123 Salaries - Other Professionals	3,303,738	3,223,078		3,413,094	1,568,005	3,420,134	(7,040)	
131 Salaries - Educational Assistants	5,434,859	5,409,004		6,406,970	2,078,377	5,900,041	506,929	Note 5
143 Support Staff Replacement Costs	566,773	636,057		442,534	257,022	614,897	(172,363)	Note 6
146 Teacher Replacement Costs	2,692,913	3,473,416		3,478,729	1,565,637	3,665,624	(186,895)	Note 7
<hr/>								
	65,002,523	68,418,665	-	70,485,791	28,624,525	71,039,272	(553,481)	
<hr/>								
200 Benefits	15,519,136	16,612,271		17,079,705	6,182,228	17,181,287	(101,582)	
<hr/>								
	15,519,136	16,612,271	-	17,079,705	6,182,228	17,181,287	(101,582)	
Services & Supplies								
Services	2,950,331	4,823,714		5,271,271	2,799,336	5,271,271	-	
Pro-D & Travel	490,829	457,956		840,949	319,933	840,949	-	
Rentals & Leases	105,124	137,659		174,000	76,186	174,000	-	
Dues & Fees	353,722	385,591		337,528	218,168	337,528	-	
Insurance	157,887	187,184		167,460	198,831	167,460	-	

	Prior Year Actual 2021	Prior Year Actual 2022	Amended Budget	Current Budget	Revenue/ Expenditures to December 31, 2022	Projected Revenue and Expenditure	Variance From Budget	Notes
Supplies	1,083,497	2,879,215		4,217,760	1,618,432	3,217,760	1,000,000	Note 8
Utilities	1,534,300	1,484,676		1,608,035	553,345	1,608,035	-	
	6,675,690	10,355,995	-	12,617,003	5,784,231	11,617,003	1,000,000	
Total Expenses	87,197,349	95,386,931	-	100,182,499	40,590,984	99,837,562	344,937	
Transfer from operating for purchase of capital assets	1,280,575	1,035,089			-	-	-	
Transfer to local capital for asset replacement reserve	82,250	109,982		110,000	-	110,000	-	
(Surplus)/Deficit	(238,630)	2,921,751	-	-	4,381,102	(486,324)	486,324	
					Opening Contingency Reserve	(2,998,441)		
					Estimated School and District Carry Forwards	1,000,000		
					Estimated Closing Contingency Reserve	(2,484,765)		

Amended Budget is the February *Amended Annual Budget*, which is being prepared for board approval expected on February 15, 2023.

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 projected to be on budget based on 250 FTE students. We will have more certainty as to final figures after second semester students arrive in February.

Note 2 - Appropriated surplus was originally approved at \$3,041,116; however, the increase in approved CEF teacher funding from 60.7 FTE to 79.7 FTE (\$2,019,653 increase) allowed us to reduce the appropriation to a sustainable level - \$996,516. This month we are showing as appropriated surplus \$4,174,237. The additional appropriation of \$3,177,721 is a placeholder for committed but not yet confirmed Labour Settlement Funding. Until this MECC funding is approved, we have been directed to utilize accumulated surplus to balance our budget.

Note 3 - Teacher salaries negative variance is due to:

- Higher than budgeted average teacher salary (after revision for new collective agreement rates).
- 2 teachers acting as vice principals being backfilled by teachers (majority of the salary for there teachers is still recorded with teacher salaries, but is budgeted on the PVP line).
- A variety of other small factors.

Note 4 - Support Staff salaries positive variance is mainly due to hiring lag for vacant positions.

Note 5 - 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 \$1.28 less per hour.

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

Note 7 - Teacher Replacement Costs negative variance is due to higher than budgeted use of sick and emergency leave.

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

Note 8 - 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

(\$1,000,000)

Section 4

Risk Report – February 2023

To: Finance Facilities & Technology Committee

Prepared By: Jason Reid
Secretary Treasurer

Subject: 2023 Risk Report

Date: February 1, 2023

Purpose

The purpose of this briefing note is to present the 2023 Risk Report for discussion and feedback.

Background

Risk Management is the coordinated monitoring and management of risk supporting decision making, planning and resource allocation. Improved understanding of risk informs better decisions and demonstrates to the community that we are accountable for managing risk.

Monitoring and responding to risk is a continuous process. As new information is available or as circumstances change, our assessments of risk and planned responses to risks are adjusted. The assessments are subjective reflecting the effectiveness of existing mitigations to reduce risk and are forward looking considering the “likelihood of occurrence”, and the “severity of impact”.

Assessing “severity of impact” considers the impact of an incident on students, families, staff and the community. An additional consideration is the impact of an incident on the district’s reputation and the confidence the community places in us. As it is not possible to fully eliminate risk, the objective of risk management is to manage risk by implementing an appropriate risk response that is also defensible should an incident occur. Reputational risk is greater when there are financial or other constraints to implementing what is generally viewed to be “defensible” risk response.

A lower risk ranking does not mean a risk is not important or that an incident would not be impactful, but rather that the existing mitigations in place are appropriate to reduce risk to an acceptable level. A risk ranking of Medium or greater means that further steps are necessary to mitigate the risk.

Next Steps

The risk report has been updated in consultation with those responsible for managing each risk. The next steps are for the Finance, Facilities and Technology Committee and partner groups to review the report and provide feedback.

Respectfully submitted,

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

Jason Reid
Secretary Treasurer

JR/klg

Attachment: SD63 (Saanich) Risk Report – February 1, 2023

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
A	Information Systems: Information systems fail or do not meeting evolving needs	<ul style="list-style-type: none">• Aging IT infrastructure and programs• Historical decentralization of procurement / implementation• Reliance on obsolete applications/devices to support business functions and educational programs• Cyber attack• Implementation of technology plan limited by funding and/or inflationary cost pressures,• Datacenter aging and services have outgrown existing infrastructure• Failure of power surge and backup systems (UPS)	<ul style="list-style-type: none">• Programs and services are affected negatively impacting outcomes• Impairment of educational innovation• Inefficient or ineffective program management• Failure of key systems increasing operational risk.• Increased risk related to data security and protection of privacy• Damage to existing investments• Reputational damage and reduced confidence.	<ul style="list-style-type: none">• Implementation of MS Office 365 productivity suite• Leverage internal and external expertise to identify risks and opportunities• Implementation of RefreshED Plan including deployment of new windows devices replacing obsolete equipment.• Improved backups (offsite and immutable)• Phased replacement of aging infrastructure to support evolving technology and reduce risk of failure (currently limited by budget)	HIGH (increased from MEDIUM-HIGH)	<ul style="list-style-type: none">• Review and adjust RefreshED Plan in response to significant inflationary cost increases. Consider adjustments to plan and/or budget implications.• Develop business case to fund replacement of critical technology infrastructure (legacy phone systems, data centre UPS systems, etc.).• Implement enhanced parent communications capability (School Messenger).• Review opportunities to improve procurement through increased central coordination (copiers, phones, etc.)• Implement new processes to assess new software solutions balancing program requirements with risks related to support, data security and privacy.• Privacy Impact Subgroup formed to review matters related to protection of privacy including implementation of new applications and staff training.• Expanded Office 365 Platform to Student Access

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
B	Financial: Significant unanticipated financial pressure emerges	<ul style="list-style-type: none">• External event impacts domestic and/or international enrolment and revenues• External event results in additional expenditure in excess of forecast (including inflationary cost pressure)• Actual results vary from financial forecasts• Government policy change – funding and/or service delivery change	<ul style="list-style-type: none">• Sudden expenditure reductions required impacting programs and services• Strategic outcomes not achieved and/or significant risks not mitigated• Non-compliance with legislative budgetary requirements.• Reputational damage and reduced confidence.	<ul style="list-style-type: none">• Financial forecasting and monitoring processes• Enrolment forecasting• Investment in innovative and engaging programs including online learning• Appropriately conservative budget including budget contingency	MEDIUM – HIGH (decreased from HIGH)	<ul style="list-style-type: none">• Monitor forecasted financial results relative to budget, and more closely monitor revenue/expenditure budgets with a higher risk of variability including international and online learning enrolment (revenues), and staff replacement costs due illness.• Monitor external events which may have a financial impact.• Develop Preliminary 2023/24 Budget (including contingency reserve) that is appropriately conservative with the objective of maintaining long-term program stability.
C	Information Systems / Operations: A significant privacy breach and/or cyber security attack occurs	<ul style="list-style-type: none">• Accountability is not clear or procedures / process inadequate• Privacy/security training is inadequate.• District information systems do not fully meet organizational	<ul style="list-style-type: none">• Harm to students or employees• Programs and services are affected negatively impacting outcomes• Financial loss to district• Reputational damage and reduced confidence.• Legal liability	<ul style="list-style-type: none">• Implementation of IT RefreshED Plan• Leverage internal and external expertise to identify risks and opportunities• External cybersecurity firm monitors data security risks and on retainer for	MEDIUM – HIGH	<ul style="list-style-type: none">• An objective of the RefreshED Plan is to improve data security and protection of privacy.• Implement technology to facilitate secure access for learning and working remotely• Implementation of new processes to assess new software solutions balancing program requirements with

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
		<p>needs (users find unsecure solutions)</p> <ul style="list-style-type: none">• Inappropriate use of cloud services• IT systems/ devices/ tools are not secure or data is stored improperly• Financial controls are not sufficient to prevent fraud resulting from unauthorized access		<p>response to cybersecurity events as required.</p> <ul style="list-style-type: none">• Privacy impact assessments performed for new applications• Regular review of processes and procedures• Focusing asset replacement to address data security risk• Annual Instruction Plans (AIPS) for ELL students moved to MyEdBC		<p>risks related to support, data security and privacy.</p> <ul style="list-style-type: none">• Review existing applications to assess options to reduce risks related to system failure, data security, and privacy.• Privacy Impact subgroup formed to review matters related to protection of privacy including implementation of new applications and staff training.• Deliver staff training regarding protection of privacy and data security• Digital Report Card application replacing old practice of emailing or printing report cards• Professional development focused on protection of privacy.
D	<p>Human Resources:</p> <p>Organizational capacity is insufficient to mitigate key risks and meet key strategic objectives.</p>	<ul style="list-style-type: none">• Not enough qualified candidates entering the market to meet the needs of the district• Increasing expectations and compliance requirements• Salaries/wages/benefits are not as competitive	<ul style="list-style-type: none">• Programs and services are affected negatively impacting student outcomes• Inadequate mitigation of key risks• Increased staff workload and staff turnover	<ul style="list-style-type: none">• Continual review of organizational structure• Prioritization of service delivery needs• Implementation of the Education Assistant or Community Support Worker (EACS) program at ILC in partnership with VIU	MEDIUM – HIGH	<ul style="list-style-type: none">• Continual review of staffing and organizational structure in relation to assessed risks and strategic priorities.• Continued development and implementation of the new EACS program at ILC.• Identify and investigate other options to mitigate program impacts where staff shortages are ongoing.

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
				to increase availability of trained Education Assistants. <ul style="list-style-type: none">• Increase and substantiate use of alternate bargaining unit qualified staff (i.e. TTOCs) to reduce impact and risk associated with daily short term absences.		
E	Facilities: Facilities are not sufficiently maintained and renewed (deferred maintenance)	<ul style="list-style-type: none">• Limited capital funding• Construction cost escalation (inflation)• A building condition issue is not identified• Changing building codes	<ul style="list-style-type: none">• Sub-optimal teaching environment• Increasing long term cost• Climate action goals impeded• Increased Health & Safety risk• Non-compliance with building code, WorkSafe or other regulatory requirements• Reputational damage	<ul style="list-style-type: none">• Facility planning reflects relevant information including assessment of facility condition and building component lifespan• Long Range Facilities Plan and Energy Sustainability Plan developed• Regular inspection of facilities	MEDIUM – HIGH (increased from MEDIUM)	<ul style="list-style-type: none">• Continued facilities assessment and planning to identify the district’s greatest priorities for the annual capital plan and allocation of maintenance funding.• Prioritization of structural (seismic), building envelope, and energy/GHG reduction projects• Maintain Long Range Facilities Plan.• Maintain Energy Sustainability Plan.
F	Strategic / Facilities:	<ul style="list-style-type: none">• Limited capital funding• Construction cost escalation	<ul style="list-style-type: none">• Schools exceed capacity or students are	<ul style="list-style-type: none">• Long range facilities planning work and continuous monitoring	MEDIUM	<ul style="list-style-type: none">• Annual renewal of the long range facilities plan reflecting continual monitoring of enrolment

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
	Facilities do not accommodate changing demographics or program requirements	<ul style="list-style-type: none">• Enrolment growth exceeds forecast• Actions to manage growth are not implemented soon enough	<p>unable to attend their catchment area school.</p> <ul style="list-style-type: none">• Expectations of families are not met• Educational programs negatively impacted• Reputational damage and reduced confidence.	<ul style="list-style-type: none">• Robust process to forecast future enrolment• Installation of portable classrooms when needed• Building renovations or replacements reflect today's program needs (ex. replacement of CDC).		trends/forecasts and changing facility needs.
G	<p>Strategic / Financial:</p> <p>Funding is not sufficient or is not allocated optimally through the budget process to adequately mitigate risk and best support educational outcomes.</p>	<ul style="list-style-type: none">• Budget consultation process does not identify the highest priorities• Funding pressure due to enrolment decline or other factors impacting program investment	<ul style="list-style-type: none">• Significant risks are not properly mitigated• Implementation of strategic priorities to improve student achievement impeded	<ul style="list-style-type: none">• Evolving public budget consultation process• Evolving processes to evaluate risk and strategic priorities.• Oversight by the Budget Advisory Committee	MEDIUM	<ul style="list-style-type: none">• Continued refinement of the budget process to increase the integration of budget planning with strategic planning and risk management processes.• Operational plans focusing on specific initiatives for improving performance (strategic priorities) and/or reducing operational risk inform budget decisions.

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
H	<p>Health & Safety Operations:</p> <p>An event occurs (earthquake, tsunami, fire, pandemic, etc.) and the district is not able to maintain appropriate continuity of service or is not able to respond appropriately to an emergency.</p>	<ul style="list-style-type: none">Accountability is not clear and/or appropriate protocols/procedures not in placeDistrict staff are not able to communicateInformation systems fail without timely return of service	<ul style="list-style-type: none">Harm results to students or staffSignificant impact on educational outcomes for studentsReputational damage and reduced confidence.	<ul style="list-style-type: none">Emergency preparedness planningEmergency drills compliance (fire, earthquake and lock-down)Improved backups (offsite and immutable)Seismic upgrade is a capital plan priority	MEDIUM	<ul style="list-style-type: none">Enhance communications capability (emergency and non-emergency communications including new websites and implementation of School Messenger).Increased collaboration with partners (municipalities, island health, province, etc.) in planned response to events.Enhance Disaster Recovery and Business Continuity capability.Prioritization of seismic risk mitigation in capital plan
I	<p>Schools Operations:</p> <p>Student trauma, injury or fatality results from violence/suicide, overdose or other threats.</p>	<ul style="list-style-type: none">Cyberbullying or violenceOverdoseMental health riskExternal threat	<ul style="list-style-type: none">Harm results to students or staffStudent outcomes negatively impactedReputational damage and reduced confidence.	<ul style="list-style-type: none">Critical Incident Response Team (CIRT)School safety protocols including lockdown and hold and secure proceduresTraining / professional developmentStudent support services	MEDIUM	<ul style="list-style-type: none">Tri-district partnership focusing on school safety. Continual refinement of safety and response protocols. A draft version of an updated Violence Threat Risk Assessment (VTRA) protocol (for tri-district) is completed and being refined.Professional development focusing on trauma/trauma response, digital literacy/safety, VTRA, and critical incident response.Development and implementation of a new communications plan (emergency and non-emergency communications

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
						<p>including district and school-based website renewal).</p> <ul style="list-style-type: none">• Parent learning opportunities - social media, digital safety, and mental wellness.• Safer Schools Together, on request, monitors Worrisome online behaviour and will generate a report for school Admin to determine the level of threat or risk assessment necessary.
J	<p>Health and Safety Operations / Human Resources:</p> <p>A workplace injury results from an accident or violence.</p> <p>Claims and Disability Management is ineffective.</p> <p>Non-compliance with WorksafeBC regulation</p>	<ul style="list-style-type: none">• Accountability is not clear or procedures / process inadequate• Increased compliance focus (WorkSafe) and risk associated with violence in the workplace	<ul style="list-style-type: none">• Harm to students or employees• Increased claims and insurance premium cost• Financial loss to District (fines for non-compliance and/or legal liability)• Reputational damage and reduced confidence	<ul style="list-style-type: none">• Workflow/forms renewal process completed increasing compliance• Implemented online Safety Management System• OH&S training courses• Leverage SD23 expertise to manage claims• Complete Violence Prevention Risk Assessments WorkSafeBC (in progress)• Practice drills are conducted annually for fire, lockdown, earthquake and shelter in place• Inspection of facilities	MEDIUM	<ul style="list-style-type: none">• Continue to implement preventative programs• 3-5 year goal of obtaining COR and PIR certification• Development of Manager/ Administration onboarding training (Facilities/HS related)• Implementation of HS Program HUB to improve usage and access to HS related materials such as Inspection forms, incident reporting docs and emergency drills reports.

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
K	Facilities / Operations: Facilities or transportation system (bus and white fleet) are not safe for students, staff or community	<ul style="list-style-type: none">Limited funding for capital upgrade and maintenanceCost escalationAccountability is not clearPotential risk not addressed by inspections or compliance procedures	<ul style="list-style-type: none">Harm results to students or staffNon-compliance with regulatory requirements (OH&S, fire code, building code, motor vehicle regs, etc.)Financial loss including legal liability or penaltyReputational damage and reduced confidence	<ul style="list-style-type: none">Regular inspections of vehicles and facilities.Targeted audit of higher risk activities including shops.Facility safety is a capital plan priority	MEDIUM	<ul style="list-style-type: none">Seismic upgrade and facility safety continues to be a capital plan priorityContinue targeted audits of higher risk programsContinued replacement of aging vehicles and equipment
L	School Operations: A student or staff member has an accident during a field trip, sports event, shop class or other educational program.	<ul style="list-style-type: none">Non-compliance with procedures or risk not mitigated	<ul style="list-style-type: none">Harm results to student or staffFinancial loss including legal liability or penaltyNon-compliance with regulatory requirements.Reputational damage and reduced confidence	<ul style="list-style-type: none">Field trip/event procedures including approval and supervisionInspection of school learning environments.Compliance with OH&S and other regulatory safety requirements	LOWER	<ul style="list-style-type: none">No specific risk response (risk lower due to existing mitigations)
M	Financial / Operations / Human Resources / Educational Programs: Ethical breach or inappropriate action by staff member or volunteer	<ul style="list-style-type: none">Fraud or perceived inappropriate use of fundsConflict of interestHarassment or other inappropriate behaviour	<ul style="list-style-type: none">Harm results to students or staffNon-compliance with legal or regulatory requirements.Reputational damage and reduced confidence	<ul style="list-style-type: none">Implementation of new policy and procedures manualsFinancial controlsOversight and trainingCriminal record checks	LOWER	<ul style="list-style-type: none">No specific risk response (risk lower due to existing mitigations)

SD63 (Saanich) Risk Report – February 1, 2023

	Category / Risk Event	Cause	Consequence	Existing Mitigations	Residual Risk Ranking	Risk Response
			<ul style="list-style-type: none">Financial loss including legal liability or penalty			

Section 5

Historical Summary of Budget Changes

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

	2016/17			2017/18			2018/19			2019/20			2020/21			2021/22			2022/23		
	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	Preliminary Budget	Amendments	Amended Budget
Budgeted September 30th Enrolment																					
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	7,190	173	7,363	7,267	-56	7,211
Special Needs Level 1	3	2	5	5	1	6	5	1	6	8	0	8	7	1	8	7	2	9	8	2	10
Special Needs Level 2	250	10	260	244	32	276	273	4	277	268	30	298	282	36	318	295	25	320	315	37	352
Special Needs Level 3	155	23	178	179	46	225	191	33	224	239	4	243	248	-16	232	223	23	246	230	21	251
Budget																					
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	969,004	1,844,822	2,813,826	-601,622	4,473,643	3,872,021
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	2,757,247	-338,744	2,418,503	2,530,968	-2,530,968	0
Prior Year Continuing Expenditures Funded by Appropriated Surplus			0			0	-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
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	-211,368	1,506,078	1,294,710	-489,157	1,942,675	1,453,518
Wage increases per collective agreements	765,000		765,000	693,000		693,000	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
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	269,000		269,000	185,000	352,809	537,809
Teacher Pension Plan - contribution rate change	-537,162		-537,162			0		-375,000	-375,000	-350,000		-350,000			0			0			0
MSP premium changes with phasing out			0		-250,000	-250,000	-245,000		-245,000	-255,000		-255,000	-250,000		-250,000			0			0
Introduction of Employer Health Tax (EHT)			0			0	520,000		520,000	680,000		680,000			0			0			0
Amendment to Employment Standards Act (illness/injury leave)																			400,000		400,000
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	161,200		161,200	367,000	70,000	437,000
Service, supplies and utilities inflation	160,000		160,000	115,000		115,000	120,000		120,000	45,000		45,000			0	100,000		100,000	206,500	75,000	281,500
Service, supplies and equipment	-106,750	87,800	-18,950	-100,000		-100,000			0			0	-116,894		-116,894		70,748	70,748	-53,000		-53,000
School budget allocation (varies with enrolment)			0		36,575	36,575		41,175	41,175		-711	-711	-245,000	-48,000	-293,000		25,000	25,000			0
Trustee election cost			0			0	100,000		100,000	-93,000		-93,000			0			0	100,000		100,000
Information technology			0			0	250,000		250,000	250,000	250,000	500,000	-250,000		-250,000	200,000		200,000	-70,000		-70,000
Operations and district administration	-333,250	35,000	-298,250	-119,000		-119,000			0			0	-116,879		-116,879			0			0
Increased custodial FTE											13,952	13,952			0	143,000		143,000			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	-2,285,391	743,023	-1,542,368	-564,639	-159,450	-724,089
Teacher enrolling staffing - increased prep time										120,000		120,000			0			0			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	-140,000	350,000	210,000	-150,000	400,000	250,000
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	-145,898	180,707	34,809	-106,298		-106,298
Teacher staffing - non-enrolling																			-531,500		-531,500
Reallocate expense to Classroom Enhancement Fund																			-345,000	-1,674,652	-2,019,652
Teacher staffing - leadership (strategic priority)			0			0		100,000	100,000			0			0			0			0
Staff replacement budget			0		198,146	198,146			0			0			0		195,000	195,000		54,056	54,056
SiSP staff													-139,476		-139,476			101,721		72,780	72,780
Principal/Vice Principal administrative time	-70,000		-70,000			0			0			0			0			0			0
Students with Unique Needs (strategic priority)			0			0		200,000	200,000			0			0			0			0
Curriculum / Learning Initiatives (strategic priority)			0			0			0		55,384	55,384			0			0			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	100,000	-58,400	41,600			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	-211,368	1,506,078	1,294,710	-489,157	1,942,675	1,453,518
Balance	0	0	0	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 6

Historical Changes in Key Balances

SCHOOL DISTRICT NO. 63 (SAANICH)
HISTORICAL CHANGE IN ACCUMULATED OPERATING SURPLUS
FEBRUARY 2023



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)
Acc. Surplus internally restricted for: School Activities District Activities Appropriated for Budget Total Internally Restricted Unrestricted Accumulated Surplus Total Accumulated Surplus		2022	2021	2020	2019	2018	2017
		403,932	694,213	868,429	983,039	964,907	1,032,608
		592,584	1,219,376	886,264	1,717,364	1,056,775	652,770
		-	2,418,503	3,066,022	840,150	969,869	-
		996,516	4,332,092	4,820,715	3,540,553	2,991,551	1,685,378
		2,998,441	2,584,616	1,857,363	1,700,000	1,206,440	410,830
		3,994,957	6,916,708	6,678,078	5,240,553	4,197,991	2,096,208

SCHOOL DISTRICT NO. 63 (SAANICH)
HISTORICAL CHANGES IN SPECIAL PURPOSE FUND DEFERRED CONTRIBUTIONS
FEBRUARY 2023

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	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	Covid Funding (BC and Federal)	CEF / Priority Measures			
	Opening	0	0	18,277	1,286	0	0	44,099	27,526							1,275,358	0	1,366,546
2016	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
Actual	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)
	Investing in capital assets during year																	0
	Fund Transfer					17,943	18,448											36,391
	Closing Balance	0	156,481	7,788	2,391	0	0	42,299	26,669	0					0	1,302,531	0	1,538,159
2017	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
Actual	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			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	1,552,100
2018	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
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																	(210,436)
	Fund Transfer			7,161		43,688			0						(210,436)			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	1,676,342
2019	Contributions Received	305,814	261,083	96,000	19,600	222,038	395,617		0						7,630,365	3,920,651	83,634	12,934,802
Actual	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
	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
2020	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
Actual	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																	
	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
2021	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
Actual	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																	
	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
2022	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
Actual	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																	
	Closing Balance	0	61,314	0	14,948	23,274	0	0	0	0	164,383	0	25,660	0	0	1,486,632	14,874	1,791,085

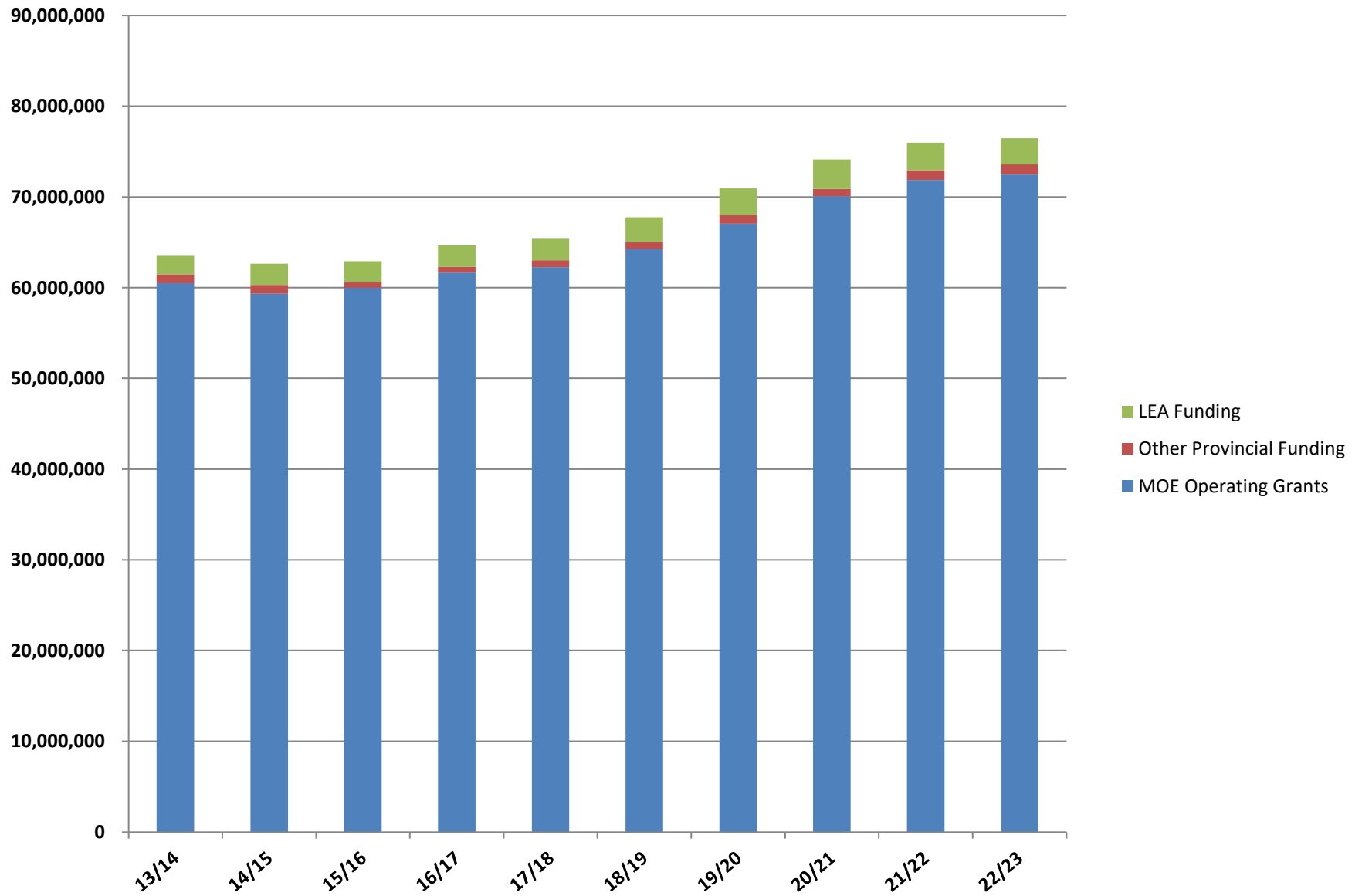
Section 7

Trends – Preliminary Operating Budget

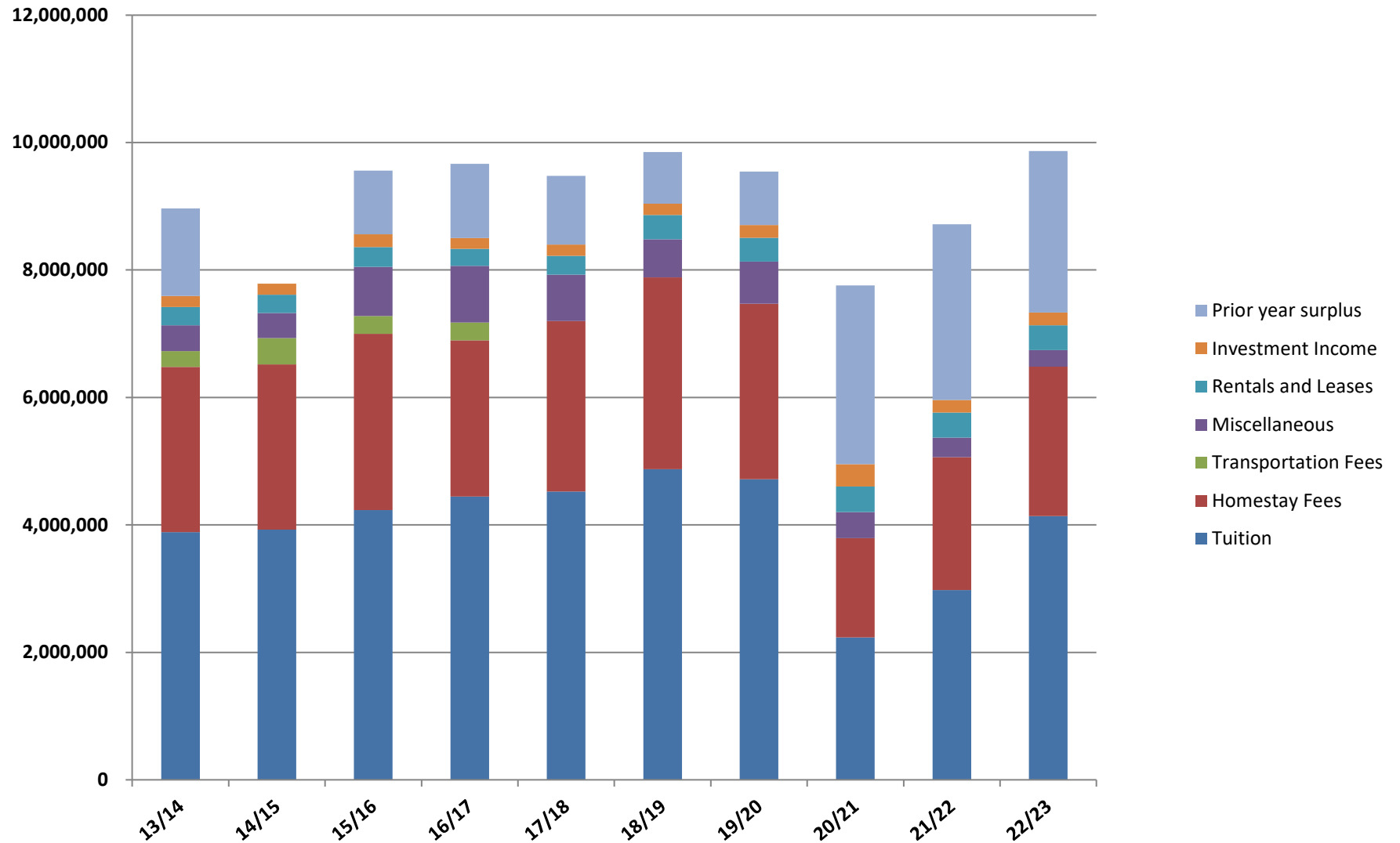
SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

Revenues	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
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
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)
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
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
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
	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
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
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
Transportation Fees	250,000	410,000	280,000	280,000	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
Rentals and Leases	285,000	285,000	313,500	270,000	291,750	380,000	380,000	400,000	390,000	390,000
Investment Income	175,000	175,000	200,000	170,000	180,000	180,000	195,000	350,000	200,000	200,000
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
	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
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
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
Difference	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

OPERATING FUNDING



TUITION AND OTHER REVENUE

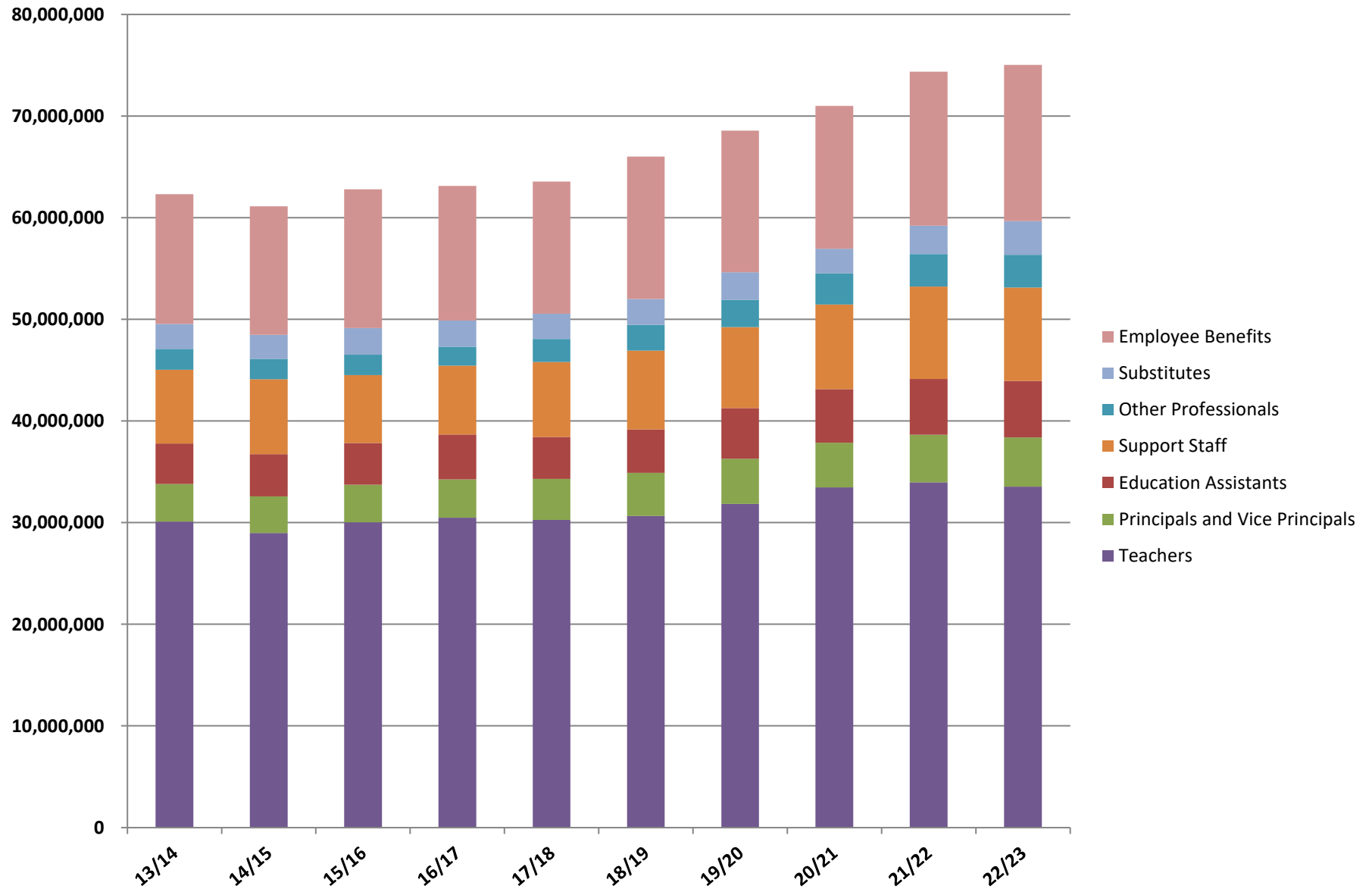


SCHOOL DISTRICT NO. 63 (SAANICH)
ANNUAL BUDGET HISTORICAL TRENDS

Salaries and Benefits	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
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
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
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
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
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
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
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
	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
Services and Supplies	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
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
Rentals and Leases	172,300	172,300	94,400	96,200	94,400	94,400	108,000	130,000	131,262	150,000
Dues and Fees	124,066	124,066	346,738	353,673	287,992	270,820	321,024	313,150	359,520	386,880
Insurance	200,590	200,590	198,188	202,150	164,674	197,821	168,900	177,000	180,600	187,185
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
	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
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
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
	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

