

Amended Annual Budget

School District No. 63 (Saanich)

June 30, 2019

School District No. 63 (Saanich)

June 30, 2019

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

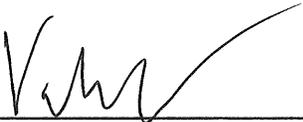
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (SAANICH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 63 (Saanich) Amended Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$98,245,543 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2018/2019.

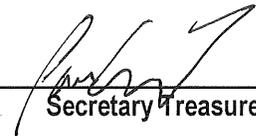
READ A FIRST TIME THE 20th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 20th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF FEBRUARY, 2019;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 20th DAY OF FEBRUARY, 2019.



Secretary Treasurer

School District No. 63 (Saanich)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,376,875	7,309,125
Adult	59,000	72,625
Total Ministry Operating Grant Funded FTE's	<u>7,435,875</u>	<u>7,381,750</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	74,490,569	70,324,134
Other	40,800	
Tuition	4,718,400	4,874,100
Other Revenue	9,952,945	9,830,618
Rentals and Leases	380,000	380,000
Investment Income	198,600	183,600
Amortization of Deferred Capital Revenue	4,370,869	4,370,869
Total Revenue	<u>94,152,183</u>	<u>89,963,321</u>
Expenses		
Instruction	78,457,258	73,025,366
District Administration	3,029,931	3,268,032
Operations and Maintenance	14,821,443	14,048,669
Transportation and Housing	1,557,170	1,526,953
Total Expense	<u>97,865,802</u>	<u>91,869,020</u>
Net Revenue (Expense)	<u>(3,713,619)</u>	<u>(1,905,699)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,991,551	808,631
Budgeted Surplus (Deficit), for the year	<u>(722,068)</u>	<u>(1,097,068)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	375,000	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,097,068)	(1,097,068)
Budgeted Surplus (Deficit), for the year	<u>(722,068)</u>	<u>(1,097,068)</u>

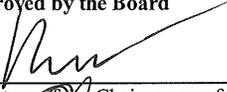
School District No. 63 (Saanich)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	79,715,685	77,057,291
Operating - Tangible Capital Assets Purchased	369,750	369,750
Special Purpose Funds - Total Expense	12,282,430	8,944,042
Capital Fund - Total Expense	5,867,687	5,867,687
Capital Fund - Tangible Capital Assets Purchased from Local Capital	9,991	
Total Budget Bylaw Amount	98,245,543	92,238,770

Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 20 / 2019

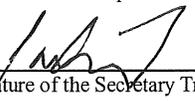
Date Signed



Signature of the Superintendent

Feb 20, 2019

Date Signed



Signature of the Secretary Treasurer

Feb 20, 2019

Date Signed

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,713,619)	(1,905,699)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(369,750)	(369,750)
From Local Capital	(9,991)	
From Deferred Capital Revenue	(3,552,217)	(3,552,217)
Total Acquisition of Tangible Capital Assets	(3,931,958)	(3,921,967)
Amortization of Tangible Capital Assets	5,867,687	5,867,687
Total Effect of change in Tangible Capital Assets	1,935,729	1,945,720
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,777,890)	40,021

School District No. 63 (Saanich)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,197,991	-	28,378,853	32,576,844
Changes for the year				
Net Revenue (Expense) for the year	(2,056,961)	(159,840)	(1,496,818)	(3,713,619)
Interfund Transfers				
Tangible Capital Assets Purchased	(369,750)		369,750	-
Local Capital	(30,000)		30,000	-
Other	(159,840)	159,840		-
Net Changes for the year	<u>(2,616,551)</u>	<u>-</u>	<u>(1,097,068)</u>	<u>(3,713,619)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,581,440</u></u>	<u><u>-</u></u>	<u><u>27,281,785</u></u>	<u><u>28,863,225</u></u>

School District No. 63 (Saanich)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	65,787,225	65,030,232
Other	40,800	
Tuition	4,718,400	4,874,100
Other Revenue	6,537,299	6,343,918
Rentals and Leases	380,000	380,000
Investment Income	195,000	180,000
Total Revenue	77,658,724	76,808,250
Expenses		
Instruction	66,533,155	64,439,651
District Administration	2,977,418	3,215,519
Operations and Maintenance	8,858,724	8,085,950
Transportation and Housing	1,346,388	1,316,171
Total Expense	79,715,685	77,057,291
Net Revenue (Expense)	(2,056,961)	(249,041)
Budgeted Prior Year Surplus Appropriation	2,991,551	808,631
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(369,750)	(369,750)
Local Capital	(30,000)	(30,000)
Other	(159,840)	(159,840)
Total Net Transfers	(559,590)	(559,590)
Budgeted Surplus (Deficit), for the year	375,000	-

School District No. 63 (Saanich)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	68,220,560	67,363,408
DISC/LEA Recovery	(3,126,255)	(2,734,739)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	111,000	32,000
Transportation Supplement	280,000	280,000
Carbon Tax Grant	44,347	44,347
FSA Marking	13,769	13,769
Operating Grant Enrolment Adjustment	(133,511)	(345,868)
Total Provincial Grants - Ministry of Education	<u>65,787,225</u>	<u>65,030,232</u>
Provincial Grants - Other	<u>40,800</u>	
Tuition		
International and Out of Province Students	4,718,400	4,874,100
Total Tuition	<u>4,718,400</u>	<u>4,874,100</u>
Other Revenues		
LEA/Direct Funding from First Nations	3,126,255	2,734,739
Miscellaneous		
Miscellaneous and School Generated	340,990	252,500
Cafeteria	68,000	68,000
Reading Recovery	75,954	75,954
Textbook Deposit and Distance Ed Fees	140,000	165,000
International and Out of Province Homestay Fees	2,751,100	3,012,725
Community Use	35,000	35,000
Total Other Revenue	<u>6,537,299</u>	<u>6,343,918</u>
Rentals and Leases	<u>380,000</u>	380,000
Investment Income	<u>195,000</u>	180,000
Total Operating Revenue	<u><u>77,658,724</u></u>	<u><u>76,808,250</u></u>

School District No. 63 (Saanich)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	31,066,228	30,655,913
Principals and Vice Principals	4,230,236	4,235,600
Educational Assistants	4,741,171	4,274,420
Support Staff	7,846,015	7,757,096
Other Professionals	2,536,493	2,529,945
Substitutes	2,675,460	2,553,722
Total Salaries	53,095,603	52,006,696
Employee Benefits	13,457,721	13,996,645
Total Salaries and Benefits	66,553,324	66,003,341
Services and Supplies		
Services	5,289,908	4,700,915
Professional Development and Travel	854,868	754,515
Rentals and Leases	108,000	94,400
Dues and Fees	321,024	270,820
Insurance	168,900	197,821
Supplies	4,822,302	3,474,041
Utilities	1,597,359	1,561,438
Total Services and Supplies	13,162,361	11,053,950
Total Operating Expense	79,715,685	77,057,291

School District No. 63 (Saanich)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	24,034,161	474,522	161,543	566,780		2,136,854	27,373,860
1.03 Career Programs	264,605		102,455	57,527		1,200	425,787
1.07 Library Services	630,095			318,063		4,000	952,158
1.08 Counselling	805,458	44,910					850,368
1.10 Special Education	3,116,331	363,813	4,160,590	172,911	672,642	246,414	8,732,701
1.30 English Language Learning	777,120						777,120
1.31 Aboriginal Education	339,500	146,925	316,583	28,998		12,000	844,006
1.41 School Administration		2,966,231		1,507,580		26,000	4,499,811
1.62 International and Out of Province Students	1,020,461	233,835		360,053		3,000	1,617,349
Total Function 1	30,987,731	4,230,236	4,741,171	3,011,912	672,642	2,429,468	46,073,160
4 District Administration							
4.11 Educational Administration				35,603	659,856		695,459
4.40 School District Governance					104,678		104,678
4.41 Business Administration				388,705	495,787		884,492
Total Function 4	-	-	-	424,308	1,260,321	-	1,684,629
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	78,497			120,611	525,500	74,267	798,875
5.50 Maintenance Operations				3,205,931		86,725	3,292,656
5.52 Maintenance of Grounds				439,778			439,778
5.56 Utilities							-
Total Function 5	78,497	-	-	3,766,320	525,500	160,992	4,531,309
7 Transportation and Housing							
7.41 Transportation and Housing Administration				55,690	78,030		133,720
7.70 Student Transportation				587,785		85,000	672,785
Total Function 7	-	-	-	643,475	78,030	85,000	806,505
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	31,066,228	4,230,236	4,741,171	7,846,015	2,536,493	2,675,460	53,095,603

School District No. 63 (Saanich)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	27,373,860	6,398,773	33,772,633	4,105,977	37,878,610	36,935,527
1.03 Career Programs	425,787	115,345	541,132	487,516	1,028,648	733,488
1.07 Library Services	952,158	261,249	1,213,407	59,793	1,273,200	1,216,114
1.08 Counselling	850,368	220,719	1,071,087	1,750	1,072,837	1,059,646
1.10 Special Education	8,732,701	2,457,206	11,189,907	615,299	11,805,206	10,857,018
1.30 English Language Learning	777,120	201,896	979,016	3,750	982,766	558,606
1.31 Aboriginal Education	844,006	193,669	1,037,675	119,604	1,157,279	1,037,393
1.41 School Administration	4,499,811	1,231,541	5,731,352	134,805	5,866,157	5,919,590
1.62 International and Out of Province Students	1,617,349	435,874	2,053,223	3,415,229	5,468,452	6,122,269
Total Function 1	46,073,160	11,516,272	57,589,432	8,943,723	66,533,155	64,439,651
4 District Administration						
4.11 Educational Administration	695,459	158,515	853,974	139,586	993,560	933,179
4.40 School District Governance	104,678	2,418	107,096	164,355	271,451	250,977
4.41 Business Administration	884,492	228,148	1,112,640	599,767	1,712,407	2,031,363
Total Function 4	1,684,629	389,081	2,073,710	903,708	2,977,418	3,215,519
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	798,875	169,632	968,507	428,509	1,397,016	1,050,753
5.50 Maintenance Operations	3,292,656	1,013,046	4,305,702	991,967	5,297,669	4,977,982
5.52 Maintenance of Grounds	439,778	134,880	574,658	164,800	739,458	687,084
5.56 Utilities	-	-	-	1,424,581	1,424,581	1,370,131
Total Function 5	4,531,309	1,317,558	5,848,867	3,009,857	8,858,724	8,085,950
7 Transportation and Housing						
7.41 Transportation and Housing Administration	133,720	33,747	167,467	12,000	179,467	175,467
7.70 Student Transportation	672,785	201,063	873,848	293,073	1,166,921	1,140,704
Total Function 7	806,505	234,810	1,041,315	305,073	1,346,388	1,316,171
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	53,095,603	13,457,721	66,553,324	13,162,361	79,715,685	77,057,291

School District No. 63 (Saanich)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,703,344	5,293,902
Other Revenue	3,415,646	3,486,700
Investment Income	3,600	3,600
Total Revenue	<u>12,122,590</u>	<u>8,784,202</u>
Expenses		
Instruction	11,924,103	8,585,715
District Administration	52,513	52,513
Operations and Maintenance	305,814	305,814
Total Expense	<u>12,282,430</u>	<u>8,944,042</u>
Net Revenue (Expense)	<u>(159,840)</u>	<u>(159,840)</u>
Net Transfers (to) from other funds		
Other	159,840	159,840
Total Net Transfers	<u>159,840</u>	<u>159,840</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	45,042	-	16,206	-	-	1,329,480	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	305,814	261,083	-	-	105,700	-	3,381,000	-	96,000
Other	-	-	-	-	3,600	-	-	-	-
Investment Income	305,814	261,083	-	-	109,300	-	3,381,000	-	96,000
Less: Allocated to Revenue	305,814	261,083	-	5,000	109,300	-	3,309,946	-	96,000
Deferred Revenue, end of year	-	45,042	-	11,206	-	-	1,400,534	-	-
Revenues									
Provincial Grants - Ministry of Education	305,814	261,083	-	5,000	105,700	-	3,309,946	-	96,000
Other Revenue	-	-	-	-	3,600	-	-	-	-
Investment Income	305,814	261,083	-	5,000	109,300	-	3,309,946	-	96,000
Expenses									
Salaries	-	211,450	-	-	-	-	-	-	46,663
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	-	-	-	-	-	-	-	-
Support Staff	-	211,450	-	-	-	-	-	-	46,663
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	-
Employee Benefits	305,814	48,633	-	-	-	-	-	-	14,312
Services and Supplies	305,814	1,000	-	5,000	109,300	-	3,309,946	-	42,925
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	103,900
Interfund Transfers									
Other	-	-	-	-	-	-	-	-	7,900
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Mental Health & Well-Being	Service Delivery Transformation	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,371	-	8,820	-	-	202,369	-	41,969	29,085
Add: Restricted Grants									
Provincial Grants - Ministry of Education	19,600	159,674	395,617	-	952,000	6,404,502	33,000	-	-
Other	-	-	-	-	-	-	-	-	-
Investment Income	19,600	159,674	395,617	-	952,000	6,404,502	33,000	-	-
Less: Allocated to Revenue	19,600	159,674	395,617	-	952,000	6,404,502	33,000	41,969	29,085
Deferred Revenue, end of year	3,371	-	8,820	-	-	202,369	-	-	-
Revenues									
Provincial Grants - Ministry of Education	19,600	159,674	395,617	-	952,000	6,404,502	33,000	41,969	29,085
Other Revenue	-	-	-	-	-	-	-	-	-
Investment Income	19,600	159,674	395,617	-	952,000	6,404,502	33,000	41,969	29,085
Expenses									
Salaries	-	110,826	394,985	-	746,134	5,083,745	-	-	-
Teachers	14,489	-	-	-	-	5,083,745	-	-	-
Principals and Vice Principals	-	52,513	139,420	-	139,420	-	-	-	-
Educational Assistants	76,337	27,000	191,322	-	191,322	-	-	-	-
Support Staff	-	315,472	107,140	-	107,140	-	-	-	-
Other Professionals	-	20,000	123,599	-	123,599	-	-	-	-
Substitutes	-	110,826	184,653	-	184,653	-	-	-	-
Employee Benefits	19,600	22,141	118,438	-	193,866	1,320,757	33,000	41,969	29,085
Services and Supplies	19,600	26,707	34,134	-	12,000	-	33,000	41,969	29,085
Net Revenue (Expense) before Interfund Transfers	-	-	(151,940)	-	-	-	-	-	-
Interfund Transfers									
Other	-	-	151,940	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			120,041						

School District No. 63 (Saanich)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,676,342
Add: Restricted Grants	
Provincial Grants - Ministry of Education	8,627,290
Other	3,486,700
Investment Income	3,600
	<u>12,117,590</u>
Less: Allocated to Revenue	12,122,590
Deferred Revenue, end of year	<u><u>1,671,342</u></u>
Revenues	
Provincial Grants - Ministry of Education	8,703,344
Other Revenue	3,415,646
Investment Income	3,600
	<u>12,122,590</u>
Expenses	
Salaries	
Teachers	5,098,234
Principals and Vice Principals	191,933
Educational Assistants	294,659
Support Staff	680,725
Other Professionals	123,599
Substitutes	204,653
	<u>6,593,803</u>
Employee Benefits	1,718,147
Services and Supplies	3,970,480
	<u>12,282,430</u>
Net Revenue (Expense) before Interfund Transfers	<u>(159,840)</u>
Interfund Transfers	
Other	159,840
	<u>159,840</u>
Net Revenue (Expense)	<u>-</u>
Additional Expenses funded by, and reported in, the Operating Fund	<u><u>120,041</u></u>

School District No. 63 (Saanich)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,370,869		4,370,869	4,370,869
Total Revenue	4,370,869	-	4,370,869	4,370,869
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,656,905		5,656,905	5,656,905
Transportation and Housing	210,782		210,782	210,782
Total Expense	5,867,687	-	5,867,687	5,867,687
Net Revenue (Expense)	(1,496,818)	-	(1,496,818)	(1,496,818)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	369,750		369,750	369,750
Local Capital		30,000	30,000	30,000
Total Net Transfers	369,750	30,000	399,750	399,750
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	9,991	(9,991)	-	
Total Other Adjustments to Fund Balances	9,991	(9,991)	-	
Budgeted Surplus (Deficit), for the year	(1,117,077)	20,009	(1,097,068)	(1,097,068)