

Annual Budget

School District No. 63 (Saanich)

June 30, 2020

School District No. 63 (Saanich)

June 30, 2020

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

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

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 63 (Saanich) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2019/20 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. The Board has complied with the provisions of the *Act* respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 63 (Saanich) Annual Budget Bylaw for fiscal year 2019/20.
3. The attached "Statement 2" showing the estimated revenue and expense for the 2019/20 fiscal year and the total budget bylaw amount of \$99,293,049 for the 2019/20 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, Statement 4 and Schedules 2 to 4 are adopted as the annual budget of the Board for the fiscal year 2019/20.

READ A FIRST TIME THE 15th DAY OF MAY 2019;

READ A SECOND TIME THE 15th DAY OF MAY 2019:

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF MAY 2019.

Corporate Seal


Victoria Martin, Chairperson of the Board


Jason Reid, Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich)

Annual Budget Bylaw 2019/20, adopted by the Board the 15th day of May 2019.


Jason, Reid, Secretary Treasurer

School District No. 63 (Saanich)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

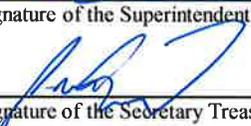
	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,423,250	7,376,875
Adult	60,625	59,000
Total Ministry Operating Grant Funded FTE's	7,483,875	7,435,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	75,576,767	74,490,569
Other	40,800	40,800
Tuition	4,718,400	4,718,400
Other Revenue	9,844,839	9,952,945
Rentals and Leases	380,000	380,000
Investment Income	199,000	198,600
Amortization of Deferred Capital Revenue	4,400,000	4,370,869
Total Revenue	95,159,806	94,152,183
Expenses		
Instruction	78,874,836	78,457,258
District Administration	3,415,732	3,029,931
Operations and Maintenance	15,056,723	14,821,443
Transportation and Housing	1,576,008	1,557,170
Total Expense	98,923,299	97,865,802
Net Revenue (Expense)	(3,763,493)	(3,713,619)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,663,243	2,991,551
Budgeted Surplus (Deficit), for the year	(1,100,250)	(722,068)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		375,000
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,100,250)	(1,097,068)
Budgeted Surplus (Deficit), for the year	(1,100,250)	(722,068)

School District No. 63 (Saanich)

Annual Budget - Revenue and Expense
 Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	81,922,552	79,715,685
Operating - Tangible Capital Assets Purchased	369,750	369,750
Special Purpose Funds - Total Expense	11,100,747	12,282,430
Capital Fund - Total Expense	5,900,000	5,867,687
Capital Fund - Tangible Capital Assets Purchased from Local Capital		9,991
Total Budget Bylaw Amount	99,293,049	98,245,543

Approved by the Board

 Signature of the Chairperson of the Board of Education	May 15, 2019 Date Signed
 Signature of the Superintendent	May 15, 2019 Date Signed
 Signature of the Secretary Treasurer	May 15, 2019 Date Signed

School District No. 63 (Saanich)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,763,493)	(3,713,619)
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)
Total Acquisition of Tangible Capital Assets	(369,750)	(3,931,958)
Amortization of Tangible Capital Assets	5,900,000	5,867,687
Total Effect of change in Tangible Capital Assets	5,530,250	1,935,729
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,766,757	(1,777,890)

School District No. 63 (Saanich)
 Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	67,980,020	65,787,225
Other	40,800	40,800
Tuition	4,718,400	4,718,400
Other Revenue	6,344,839	6,537,299
Rentals and Leases	380,000	380,000
Investment Income	195,000	195,000
Total Revenue	79,659,059	77,658,724
Expenses		
Instruction	68,224,089	66,533,155
District Administration	3,265,732	2,977,418
Operations and Maintenance	9,056,723	8,858,724
Transportation and Housing	1,376,008	1,346,388
Total Expense	81,922,552	79,715,685
Net Revenue (Expense)	(2,263,493)	(2,056,961)
Budgeted Prior Year Surplus Appropriation	2,663,243	2,991,551
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(369,750)	(369,750)
Local Capital	(30,000)	(30,000)
Other		(159,840)
Total Net Transfers	(399,750)	(559,590)
Budgeted Surplus (Deficit), for the year	-	375,000

School District No. 63 (Saanich)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	69,988,889	68,220,560
DISC/LEA Recovery	(2,933,795)	(3,126,255)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	111,000	111,000
Transportation Supplement	280,000	280,000
Carbon Tax Grant	44,347	44,347
FSA Marking	13,769	13,769
Operating Grant Enrolment Adjustment	(486,476)	(133,511)
Employer Health Tax Contribution	584,971	
Total Provincial Grants - Ministry of Education	67,980,020	65,787,225
Provincial Grants - Other	40,800	40,800
Tuition		
International and Out of Province Students	4,718,400	4,718,400
Total Tuition	4,718,400	4,718,400
Other Revenues		
LEA/Direct Funding from First Nations	2,933,795	3,126,255
Miscellaneous		
Miscellaneous and School Generated	340,990	340,990
Cafeteria	68,000	68,000
Reading Recovery	75,954	75,954
Textbook Deposit and Distance Ed Fees	140,000	140,000
International and Out of Province Homestay	2,751,100	2,751,100
Community Use	35,000	35,000
Total Other Revenue	6,344,839	6,537,299
Rentals and Leases	380,000	380,000
Investment Income	195,000	195,000
Total Operating Revenue	79,659,059	77,658,724

School District No. 63 (Saanich)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	31,838,433	31,066,228
Principals and Vice Principals	4,447,410	4,230,236
Educational Assistants	4,974,499	4,741,171
Support Staff	7,967,628	7,846,015
Other Professionals	2,677,275	2,536,493
Substitutes	2,716,931	2,675,460
Total Salaries	54,622,176	53,095,603
Employee Benefits	13,956,015	13,457,721
Total Salaries and Benefits	68,578,191	66,553,324
Services and Supplies		
Services	5,446,908	5,289,908
Professional Development and Travel	854,868	854,868
Rentals and Leases	108,000	108,000
Dues and Fees	321,024	321,024
Insurance	168,900	168,900
Supplies	4,822,302	4,822,302
Utilities	1,622,359	1,597,359
Total Services and Supplies	13,344,361	13,162,361
Total Operating Expense	81,922,552	79,715,685

School District No. 63 (Saanich)

Annual Budget - Operating Expense by Function, Program and Object

School District No. 63 (Saanich)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	24,697,370	498,883	164,047	575,565		2,169,976	28,105,841
1.03 Career Programs	268,706		104,043	58,419		1,219	432,387
1.07 Library Services	639,861			322,993		4,062	966,916
1.08 Counselling	817,943	47,216					865,159
1.10 Special Education	3,164,634	382,491	4,384,919	175,591	683,068	250,233	9,040,936
1.30 English Language Learning	789,165						789,165
1.31 Aboriginal Education	344,762	154,468	321,490	29,447		12,186	862,353
1.41 School Administration		3,118,512		1,530,947		26,403	4,675,862
1.60 Summer School							-
1.62 International and Out of Province Students	1,036,278	245,840		365,634		3,047	1,650,799
Total Function 1	31,758,719	4,447,410	4,974,499	3,058,596	683,068	2,467,126	47,389,418
4 District Administration							
4.11 Educational Administration				36,155	706,006		742,161
4.40 School District Governance					111,999		111,999
4.41 Business Administration				394,730	530,462		925,192
Total Function 4	-	-	-	430,885	1,348,467	-	1,779,352
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	79,714			122,480	562,253	75,418	839,865
5.50 Maintenance Operations				3,255,623		88,069	3,343,692
5.52 Maintenance of Grounds				446,595			446,595
5.56 Utilities							-
Total Function 5	79,714	-	-	3,824,698	562,253	163,487	4,630,152
7 Transportation and Housing							
7.41 Transportation and Housing Administration				56,553	83,487		140,040
7.70 Student Transportation				596,896		86,318	683,214
Total Function 7	-	-	-	653,449	83,487	86,318	823,254
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	31,838,433	4,447,410	4,974,499	7,967,628	2,677,275	2,716,931	54,622,176

School District No. 63 (Saanich)

Annual Budget - Operating Expense by Function, Program and Object

School District No. 63 (Saanich)

Annual Budget - Operating Expense by Function
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction	28,105,841	6,559,316	34,665,157	4,105,977	38,771,134	37,878,610
1.02 Regular Instruction	432,387	118,631	551,018	487,516	1,038,534	1,028,648
1.03 Career Programs	966,916	268,940	1,235,856	59,793	1,295,649	1,273,200
1.07 Library Services	865,159	225,019	1,090,178	1,750	1,091,928	1,072,837
1.08 Counselling	9,040,936	2,539,670	11,580,606	615,299	12,195,905	11,805,206
1.10 Special Education	789,165	205,098	994,263	3,750	998,013	982,766
1.30 English Language Learning	862,453	202,775	1,065,128	119,604	1,184,732	1,157,279
1.31 Aboriginal Education	4,675,862	1,320,558	5,996,420	134,805	6,131,225	5,866,157
1.41 School Administration	-	-	-	-	-	-
1.60 Summer School	1,650,799	450,941	2,101,740	3,415,229	5,516,969	5,468,452
1.62 International and Out of Province Students	47,389,418	11,890,948	59,280,366	8,943,723	68,224,089	66,533,155
Total Function 1						
4 District Administration	742,161	174,706	916,867	139,586	1,056,453	993,560
4.11 Educational Administration	111,999	4,897	116,896	71,355	188,251	271,451
4.40 School District Governance	925,192	246,069	1,171,261	849,767	2,021,028	1,712,407
4.41 Business Administration	1,779,352	425,672	2,205,024	1,060,708	3,265,732	2,977,418
Total Function 4						
5 Operations and Maintenance	839,865	185,008	1,024,873	428,509	1,453,382	1,397,016
5.41 Operations and Maintenance Administration	3,343,692	1,064,833	4,408,525	991,967	5,400,492	5,297,669
5.50 Maintenance Operations	446,595	141,873	588,468	164,800	753,268	739,458
5.52 Maintenance of Grounds	-	-	-	1,449,581	1,449,581	1,424,581
5.56 Utilities	4,630,152	1,391,714	6,021,866	3,034,857	9,056,723	8,858,724
Total Function 5						
7 Transportation and Housing	140,040	36,480	176,520	12,000	188,520	179,467
7.41 Transportation and Housing Administration	683,214	211,201	894,415	293,073	1,187,488	1,166,921
7.70 Student Transportation	823,254	247,681	1,070,935	305,073	1,376,008	1,346,388
Total Function 7						
9 Debt Services	-	-	-	-	-	-
Total Function 9						
Total Functions 1 - 9	54,622,176	13,956,015	68,578,191	13,344,361	81,922,552	79,715,685

School District No. 63 (Saanich)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,596,747	8,703,344
Other Revenue	3,500,000	3,415,646
Investment Income	4,000	3,600
Total Revenue	11,100,747	12,122,590
Expenses		
Instruction	10,650,747	11,924,103
District Administration	150,000	52,513
Operations and Maintenance	300,000	305,814
Total Expense	11,100,747	12,282,430
Net Revenue (Expense)	-	(159,840)
Net Transfers (to) from other funds		
Other		159,840
Total Net Transfers	-	159,840
Budgeted Surplus (Deficit), for the year	-	-

School District No. 63 (Saanich)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	10,000	-	1,300,000	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	305,814	262,636	-	100,000	3,400,000	96,000	19,600	130,739	400,416
Other Investment Income	305,814	262,636	-	104,000	3,400,000	96,000	19,600	130,739	400,416
Less: Allocated to Revenue									
Deferred Revenue, end of year	305,814	262,636	5,000	104,000	3,400,000	96,000	19,600	130,739	400,416
	-	-	5,000	-	1,300,000	-	-	-	-
Revenues	305,814	262,636	5,000	-	3,400,000	96,000	19,600	130,739	400,416
Provincial Grants - Ministry of Education									
Other Revenue	305,814	262,636	5,000	100,000	3,400,000	96,000	19,600	130,739	400,416
Investment Income				4,000					
Expenses	305,814	262,636	5,000	104,000	3,400,000	96,000	19,600	130,739	400,416
Salaries									
Teachers									
Principals and Vice Principals						70,000		12,000	50,000
Educational Assistants									
Support Staff	236,607	213,525							
Other Professionals									
Substitutes						1,000		1,000	
Employee Benefits	236,607	213,525				71,000		83,000	290,000
Services and Supplies	69,207	49,111				21,300		24,900	87,000
	-	-	5,000	104,000	3,400,000	3,700	19,600	22,839	23,416
	305,814	262,636	5,000	104,000	3,400,000	96,000	19,600	130,739	400,416
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			500,000	1,810,000
Add: Restricted Grants				
Provincial Grants - Ministry of Education	952,000	5,096,542		7,263,747
Other				3,500,000
Investment Income	952,000	5,096,542	-	10,767,747
Less: Allocated to Revenue	780,000	5,096,542	500,000	11,100,747
Deferred Revenue, end of year	172,000	-	-	1,477,000
Revenues	780,000	5,096,542	500,000	7,596,747
Provincial Grants - Ministry of Education				3,500,000
Other Revenue	780,000			4,000
Investment Income				11,100,747
Expenses	780,000	5,096,542	500,000	11,100,747
Salaries				
Teachers				3,982,000
Principals and Vice Principals	100,000	3,500,000	400,000	150,000
Educational Assistants				283,525
Support Staff				476,607
Other Professionals	250,000			250,000
Substitutes	250,000	425,000		677,000
Employee Benefits	600,000	3,925,000	400,000	5,819,132
Services and Supplies	180,000	1,171,542	100,000	1,703,060
Net Revenue (Expense)	780,000	5,096,542	500,000	11,100,747
	-	-	-	-

School District No. 63 (Saanich)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,400,000		4,400,000	4,370,869
Total Revenue	4,400,000	-	4,400,000	4,370,869
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,700,000		5,700,000	5,656,905
Transportation and Housing	200,000		200,000	210,782
Total Expense	5,900,000	-	5,900,000	5,867,687
Net Revenue (Expense)	(1,500,000)	-	(1,500,000)	(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				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,130,250)	30,000	(1,100,250)	(1,097,068)