

Amended Annual Budget

School District No. 63 (Saanich)

June 30, 2021

School District No. 63 (Saanich)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$105,752,163 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 17th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 17th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF FEBRUARY, 2021;


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 2020/2021, adopted by the Board the 17th DAY OF FEBRUARY, 2021.


Secretary Treasurer

School District No. 63 (Saanich)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,695,000	7,454,000
Adult	81,438	62,625
Total Ministry Operating Grant Funded FTE's	7,776,438	7,516,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	84,504,479	78,405,348
Other	41,200	
Tuition	1,627,500	2,235,000
Other Revenue	6,798,103	8,832,690
Rentals and Leases	390,000	400,000
Investment Income	235,975	378,000
Amortization of Deferred Capital Revenue	4,784,792	4,450,000
Total Revenue	98,382,049	94,701,038
Expenses		
Instruction	83,190,365	78,654,923
District Administration	3,405,111	3,232,749
Operations and Maintenance	16,657,241	15,001,887
Transportation and Housing	1,877,095	1,669,296
Total Expense	105,129,812	98,558,855
Net Revenue (Expense)	(6,747,763)	(3,857,817)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,954,376	2,803,958
Budgeted Surplus (Deficit), for the year	(793,387)	(1,053,859)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(793,387)	(1,053,859)
Budgeted Surplus (Deficit), for the year	(793,387)	(1,053,859)

School District No. 63 (Saanich)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	84,686,392	81,384,181
Operating - Tangible Capital Assets Purchased	396,003	396,003
Special Purpose Funds - Total Expense	14,141,752	11,164,674
Special Purpose Funds - Tangible Capital Assets Purchased	226,348	
Capital Fund - Total Expense	6,301,668	6,010,000
Total Budget Bylaw Amount	105,752,163	98,954,858

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 63 (Saanich)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(6,747,763)</u>	<u>(3,857,817)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(622,351)</u>	<u>(396,003)</u>
Total Acquisition of Tangible Capital Assets	<u>(622,351)</u>	<u>(396,003)</u>
Amortization of Tangible Capital Assets	<u>6,301,668</u>	<u>6,010,000</u>
Total Effect of change in Tangible Capital Assets	<u>5,679,317</u>	<u>5,613,997</u>
Acquisitions of Prepaid Expenses	<u>(250,000)</u>	<u>-</u>
Use of Prepaid Expenses	<u>213,349</u>	<u>-</u>
	<u>(36,651)</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,105,097)</u></u>	<u><u>1,756,180</u></u>

School District No. 63 (Saanich)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,678,078	-	27,785,801	34,463,879
Changes for the year				
Net Revenue (Expense) for the year	(5,457,235)	226,348	(1,516,876)	(6,747,763)
Interfund Transfers				
Tangible Capital Assets Purchased	(396,003)	(226,348)	622,351	-
Local Capital	(101,138)		101,138	-
Net Changes for the year	<u>(5,954,376)</u>	<u>-</u>	<u>(793,387)</u>	<u>(6,747,763)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>723,702</u></u>	<u><u>-</u></u>	<u><u>26,992,414</u></u>	<u><u>27,716,116</u></u>

School District No. 63 (Saanich)

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	72,999,992	70,893,674
Other	41,200	
Tuition	1,627,500	2,235,000
Other Revenue	3,970,465	5,207,690
Rentals and Leases	390,000	400,000
Investment Income	200,000	350,000
Total Revenue	<u>79,229,157</u>	<u>79,086,364</u>
Expenses		
Instruction	70,772,816	68,041,533
District Administration	3,268,476	2,987,279
Operations and Maintenance	9,250,391	8,896,073
Transportation and Housing	1,394,709	1,459,296
Total Expense	<u>84,686,392</u>	<u>81,384,181</u>
Net Revenue (Expense)	<u>(5,457,235)</u>	<u>(2,297,817)</u>
Budgeted Prior Year Surplus Appropriation	<u>5,954,376</u>	<u>2,803,958</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(396,003)	(396,003)
Local Capital	(101,138)	(110,138)
Total Net Transfers	<u>(497,141)</u>	<u>(506,141)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 63 (Saanich)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	72,902,887	71,265,993
ISC/LEA Recovery	(3,048,231)	(3,238,836)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	428,000	250,000
Transportation Supplement	280,000	280,000
Teachers' Labour Settlement Funding	2,031,443	2,031,443
Early Career Mentorship Funding	155,000	
FSA Marking	13,769	13,769
Operating Grant Enrolment Adjustment	(142,322)	(86,010)
Early Learning Framework	2,131	-
Total Provincial Grants - Ministry of Education	72,999,992	70,893,674
Provincial Grants - Other	41,200	-
Tuition		
International and Out of Province Students	1,627,500	2,235,000
Total Tuition	1,627,500	2,235,000
Other Revenues		
Funding from First Nations	3,048,231	3,238,836
Miscellaneous		
Miscellaneous and School Generated	115,973	149,000
Cafeteria	68,000	68,000
Reading Recovery	52,261	81,854
Textbook Deposit and Distance Ed Fees	75,000	75,000
International and Out of Province Homestay	611,000	1,560,000
Community Use	-	35,000
Total Other Revenue	3,970,465	5,207,690
Rentals and Leases	390,000	400,000
Investment Income	200,000	350,000
Total Operating Revenue	79,229,157	79,086,364

School District No. 63 (Saanich)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	35,211,960	33,466,555
Principals and Vice Principals	4,523,136	4,385,008
Educational Assistants	5,488,364	5,280,899
Support Staff	8,674,131	8,328,123
Other Professionals	3,122,822	3,041,416
Substitutes	2,933,843	2,439,800
Total Salaries	59,954,256	56,941,801
Employee Benefits	15,167,502	14,051,027
Total Salaries and Benefits	75,121,758	70,992,828
Services and Supplies		
Services	2,979,979	3,419,765
Professional Development and Travel	745,260	744,450
Rentals and Leases	125,012	130,000
Dues and Fees	342,400	313,150
Insurance	172,000	177,000
Supplies	3,600,403	3,990,408
Utilities	1,599,580	1,616,580
Total Services and Supplies	9,564,634	10,391,353
Total Operating Expense	84,686,392	81,384,181

School District No. 63 (Saanich)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2021

	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	26,890,319	667,147	182,926	590,242		2,454,169	30,784,803
1.03 Career Programs	322,667		123,776	51,725		1,117	499,285
1.07 Library Services	729,746			353,040		3,725	1,086,511
1.08 Counselling	888,818	40,239					929,057
1.10 Special Education	4,597,854	399,372	4,908,970	240,092	789,767	196,000	11,132,055
1.30 English Language Learning	640,373						640,373
1.31 Indigenous Education	371,001	156,872	272,692	33,383	65,504	14,622	914,074
1.41 School Administration		3,128,524		1,644,339		24,210	4,797,073
1.62 International and Out of Province Students	687,811	130,982		312,118	163,345	3,000	1,297,256
Total Function 1	35,128,589	4,523,136	5,488,364	3,224,939	1,018,616	2,696,843	52,080,487
4 District Administration							
4.11 Educational Administration				38,999	757,411		796,410
4.40 School District Governance					121,006		121,006
4.41 Business Administration				412,226	692,902		1,105,128
Total Function 4	-	-	-	451,225	1,571,319	-	2,022,544
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	83,371			113,442	437,463	57,000	691,276
5.50 Maintenance Operations				3,831,961		95,000	3,926,961
5.52 Maintenance of Grounds				460,659			460,659
5.56 Utilities							-
Total Function 5	83,371	-	-	4,406,062	437,463	152,000	5,078,896
7 Transportation and Housing							
7.41 Transportation and Housing Administration				63,150	95,424		158,574
7.70 Student Transportation				528,755		85,000	613,755
Total Function 7	-	-	-	591,905	95,424	85,000	772,329
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	35,211,960	4,523,136	5,488,364	8,674,131	3,122,822	2,933,843	59,954,256

School District No. 63 (Saanich)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	30,784,803	7,607,980	38,392,783	3,086,404	41,479,187	37,411,938
1.03 Career Programs	499,285	128,547	627,832	455,869	1,083,701	815,406
1.07 Library Services	1,086,511	283,794	1,370,305	57,745	1,428,050	1,574,595
1.08 Counselling	929,057	230,679	1,159,736	1,000	1,160,736	1,138,336
1.10 Special Education	11,132,055	2,909,980	14,042,035	716,352	14,758,387	15,411,280
1.30 English Language Learning	640,373	160,093	800,466	4,500	804,966	819,437
1.31 Indigenous Education	914,074	206,596	1,120,670	154,165	1,274,835	1,272,623
1.41 School Administration	4,797,073	1,130,957	5,928,030	127,527	6,055,557	5,923,712
1.62 International and Out of Province Students	1,297,256	324,147	1,621,403	1,105,994	2,727,397	3,674,206
Total Function 1	52,080,487	12,982,773	65,063,260	5,709,556	70,772,816	68,041,533
4 District Administration						
4.11 Educational Administration	796,410	170,707	967,117	138,381	1,105,498	1,040,216
4.40 School District Governance	121,006	5,760	126,766	71,354	198,120	198,120
4.41 Business Administration	1,105,128	404,276	1,509,404	455,454	1,964,858	1,748,943
Total Function 4	2,022,544	580,743	2,603,287	665,189	3,268,476	2,987,279
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	691,276	145,542	836,818	616,410	1,453,228	1,330,217
5.50 Maintenance Operations	3,926,961	1,119,156	5,046,117	587,052	5,633,169	5,355,772
5.52 Maintenance of Grounds	460,659	132,255	592,914	191,500	784,414	807,504
5.56 Utilities	-	-	-	1,379,580	1,379,580	1,402,580
Total Function 5	5,078,896	1,396,953	6,475,849	2,774,542	9,250,391	8,896,073
7 Transportation and Housing						
7.41 Transportation and Housing Administration	158,574	38,227	196,801	4,850	201,651	199,449
7.70 Student Transportation	613,755	168,806	782,561	410,497	1,193,058	1,259,847
Total Function 7	772,329	207,033	979,362	415,347	1,394,709	1,459,296
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	59,954,256	15,167,502	75,121,758	9,564,634	84,686,392	81,384,181

School District No. 63 (Saanich)

Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,504,487	7,511,674
Other Revenue	2,827,638	3,625,000
Investment Income	35,975	28,000
Total Revenue	14,368,100	11,164,674
Expenses		
Instruction	12,417,549	10,613,390
District Administration	136,635	245,470
Operations and Maintenance	1,326,367	305,814
Transportation and Housing	261,201	
Total Expense	14,141,752	11,164,674
Net Revenue (Expense)	226,348	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(226,348)	-
Total Net Transfers	(226,348)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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	-	36,670	5,509	-	1,604,346	-	12,613	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	305,814	257,923				96,000	19,600	153,792	412,568
Other				78,714	2,748,924				
Investment Income				4,920	31,055				
	305,814	257,923	-	83,634	2,779,979	96,000	19,600	153,792	412,568
Less: Allocated to Revenue Recovered	305,814	294,593	5,509	83,634	2,779,979	96,000	32,213	153,792	412,568
Deferred Revenue, end of year	-	-	-	-	1,604,346	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	305,814	294,593	5,509			96,000	32,213	153,792	412,568
Other Revenue				78,714	2,748,924				
Investment Income				4,920	31,055				
	305,814	294,593	5,509	83,634	2,779,979	96,000	32,213	153,792	412,568
Expenses									
Salaries									
Teachers								20,453	
Principals and Vice Principals									56,460
Educational Assistants		237,880						43,761	
Support Staff						52,644			259,636
Other Professionals									
Substitutes								8,207	
	-	237,880	-	-	-	52,644	-	72,421	316,096
Employee Benefits		54,713				15,114		14,205	86,433
Services and Supplies	305,814	2,000	5,509	83,634	2,779,979	28,242	32,213	67,166	10,039
	305,814	294,593	5,509	83,634	2,779,979	96,000	32,213	153,792	412,568
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	42,557	-	215,619	28,500	21,615	-	-	41,969
Add: Restricted Grants									
Provincial Grants - Ministry of Education	848,635	6,021,288	827,473		52,000	25,000	562,652	1,559,247	
Other									
Investment Income									
	848,635	6,021,288	827,473	-	52,000	25,000	562,652	1,559,247	-
Less: Allocated to Revenue	848,635	6,021,288	827,473	215,619	80,500	46,615	562,652	1,559,247	41,969
Recovered		42,557							
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	848,635	6,021,288	827,473	215,619	80,500	46,615	562,652	1,559,247	41,969
Other Revenue									
Investment Income									
	848,635	6,021,288	827,473	215,619	80,500	46,615	562,652	1,559,247	41,969
Expenses									
Salaries									
Teachers		4,817,030						438,000	
Principals and Vice Principals	144,556							7,428	
Educational Assistants	194,235								
Support Staff	77,694			132,857			235,236	305,493	
Other Professionals	71,564								
Substitutes	190,000		689,561					54,167	
	678,049	4,817,030	689,561	132,857	-	-	235,236	805,088	-
Employee Benefits	158,586	1,204,258	137,912	38,143			67,536	237,013	
Services and Supplies	12,000			2,000	80,500	46,615	216,151	377,146	41,969
	848,635	6,021,288	827,473	173,000	80,500	46,615	518,923	1,419,247	41,969
Net Revenue (Expense) before Interfund Transfers	-	-	-	42,619	-	-	43,729	140,000	-
Interfund Transfers									
Tangible Capital Assets Purchased				(42,619)			(43,729)	(140,000)	
	-	-	-	(42,619)	-	-	(43,729)	(140,000)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	2,009,398
Add: Restricted Grants	
Provincial Grants - Ministry of Education	11,141,992
Other	2,827,638
Investment Income	35,975
	<u>14,005,605</u>
Less: Allocated to Revenue	14,368,100
Recovered	42,557
Deferred Revenue, end of year	<u>1,604,346</u>
Revenues	
Provincial Grants - Ministry of Education	11,504,487
Other Revenue	2,827,638
Investment Income	35,975
	<u>14,368,100</u>
Expenses	
Salaries	
Teachers	5,275,483
Principals and Vice Principals	201,016
Educational Assistants	483,304
Support Staff	1,063,560
Other Professionals	71,564
Substitutes	941,935
	<u>8,036,862</u>
Employee Benefits	2,013,913
Services and Supplies	4,090,977
	<u>14,141,752</u>
Net Revenue (Expense) before Interfund Transfers	<u>226,348</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(226,348)
	<u>(226,348)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 63 (Saanich)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,784,792		4,784,792	4,450,000
Total Revenue	4,784,792	-	4,784,792	4,450,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,080,483		6,080,483	5,800,000
Transportation and Housing	221,185		221,185	210,000
Total Expense	6,301,668	-	6,301,668	6,010,000
Net Revenue (Expense)	(1,516,876)	-	(1,516,876)	(1,560,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	622,351		622,351	396,003
Local Capital		101,138	101,138	110,138
Total Net Transfers	622,351	101,138	723,489	506,141
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(894,525)	101,138	(793,387)	(1,053,859)