

Annual Budget

## **School District No. 63 (Saanich)**

June 30, 2021

# School District No. 63 (Saanich)

June 30, 2021

## 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 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").

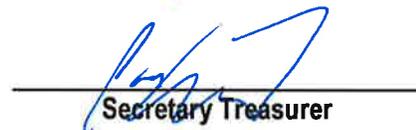
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 63 (Saanich) Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$98,954,858 for the 2020/2021 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2020/2021.

READ A FIRST TIME THE 10th DAY OF JUNE, 2020;

READ A SECOND TIME THE 10th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF JUNE, 2020;

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich) Annual Budget Bylaw 2020/2021, adopted by the Board the 10th DAY OF JUNE, 2020.

  
Secretary Treasurer

# School District No. 63 (Saanich)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	7,454,000	7,419,625
Adult	62,625	64,125
Other	-	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,516,625</b>	<b>7,483,750</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	78,405,348	73,868,159
Other		40,800
Tuition	2,235,000	4,744,000
Other Revenue	8,832,690	10,181,827
Rentals and Leases	400,000	380,000
Investment Income	378,000	354,000
Amortization of Deferred Capital Revenue	4,450,000	4,183,304
<b>Total Revenue</b>	<b>94,701,038</b>	<b>93,752,090</b>
<b>Expenses</b>		
Instruction	78,654,923	77,996,699
District Administration	3,232,749	3,290,727
Operations and Maintenance	15,001,887	15,769,363
Transportation and Housing	1,669,296	1,599,174
<b>Total Expense</b>	<b>98,558,855</b>	<b>98,655,963</b>
<b>Net Revenue (Expense)</b>	<b>(3,857,817)</b>	<b>(4,903,873)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,803,958</b>	<b>3,540,553</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,053,859)</b>	<b>(1,363,320)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,053,859)	(1,363,320)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,053,859)</b>	<b>(1,363,320)</b>

# School District No. 63 (Saanich)

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

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	81,384,181	80,362,422
Operating - Tangible Capital Assets Purchased	396,003	388,238
Special Purpose Funds - Total Expense	11,164,674	12,266,541
Capital Fund - Total Expense	6,010,000	6,027,000
<b>Total Budget Bylaw Amount</b>	<b>98,954,858</b>	<b>99,044,201</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

JUNE 11, 2020

Date Signed

Signature of the Superintendent

JUNE 11, 2020

Date Signed

Signature of the Secretary Treasurer

JUNE 11, 2020

Date Signed

**School District No. 63 (Saanich)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2021

	<b>2021 Annual Budget</b>	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u><b>(3,857,817)</b></u>	<u>(4,903,873)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u><b>(396,003)</b></u>	<u>(388,238)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u><b>(396,003)</b></u>	<u>(388,238)</u>
Amortization of Tangible Capital Assets	<u><b>6,010,000</b></u>	<u>6,027,000</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u><b>5,613,997</b></u>	<u>5,638,762</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u><b>1,756,180</b></u></u>	<u><u>734,889</u></u>

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

Schedule 2

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	70,893,674	65,105,618
Other		40,800
Tuition	2,235,000	4,744,000
Other Revenue	5,207,690	6,681,827
Rentals and Leases	400,000	380,000
Investment Income	350,000	350,000
<b>Total Revenue</b>	<b>79,086,364</b>	<b>77,302,245</b>
<b>Expenses</b>		
Instruction	68,041,533	66,419,590
District Administration	2,987,279	2,907,109
Operations and Maintenance	8,896,073	9,648,093
Transportation and Housing	1,459,296	1,387,630
<b>Total Expense</b>	<b>81,384,181</b>	<b>80,362,422</b>
<b>Net Revenue (Expense)</b>	<b>(2,297,817)</b>	<b>(3,060,177)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,803,958</b>	<b>3,540,553</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(396,003)	(388,238)
Local Capital	(110,138)	(92,138)
<b>Total Net Transfers</b>	<b>(506,141)</b>	<b>(480,376)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 63 (Saanich)**

Schedule 2A

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

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	71,265,993	70,128,783
ISC/LEA Recovery	(3,238,836)	(3,053,213)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	250,000	250,000
Transportation Supplement	280,000	280,000
Carbon Tax Grant		44,347
Employer Health Tax Grant		584,971
Support Staff Benefits Grant	-	-
FSA Marking	13,769	13,769
Operating Grant Enrolment Adjustment	(86,010)	(65,321)
Estimated Strike Savings Returned to Ministry of Education	-	(3,455,033)
Teachers' Labour Settlement	2,031,443	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>70,893,674</b>	<b>65,105,618</b>
<b>Provincial Grants - Other</b>	<b>-</b>	<b>40,800</b>
<b>Tuition</b>		
International and Out of Province Students	2,235,000	4,744,000
<b>Total Tuition</b>	<b>2,235,000</b>	<b>4,744,000</b>
<b>Other Revenues</b>		
Funding from First Nations	3,238,836	3,053,213
Miscellaneous		
Miscellaneous and School Generated	149,000	605,385
Cafeteria	68,000	68,000
Reading Recovery	81,854	81,854
Textbooke Deposit and Distance Ed Fees	75,000	75,000
International and Out of Province Homestay	1,560,000	2,763,375
Community Use	35,000	35,000
<b>Total Other Revenue</b>	<b>5,207,690</b>	<b>6,681,827</b>
<b>Rentals and Leases</b>	<b>400,000</b>	<b>380,000</b>
<b>Investment Income</b>	<b>350,000</b>	<b>350,000</b>
<b>Total Operating Revenue</b>	<b>79,086,364</b>	<b>77,302,245</b>

**School District No. 63 (Saanich)**

Schedule 2B

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

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	33,466,555	30,362,789
Principals and Vice Principals	4,385,008	4,328,314
Educational Assistants	5,280,899	5,176,360
Support Staff	8,328,123	7,861,798
Other Professionals	3,041,416	2,854,243
Substitutes	2,439,800	2,455,348
<b>Total Salaries</b>	<u>56,941,801</u>	<u>53,038,852</u>
<b>Employee Benefits</b>	<u>14,051,027</u>	<u>13,941,284</u>
<b>Total Salaries and Benefits</b>	<u>70,992,828</u>	<u>66,980,136</u>
<b>Services and Supplies</b>		
Services	3,419,765	5,552,862
Professional Development and Travel	744,450	857,693
Rentals and Leases	130,000	120,000
Dues and Fees	313,150	353,050
Insurance	177,000	177,000
Supplies	3,990,408	4,677,181
Utilities	1,616,580	1,644,500
<b>Total Services and Supplies</b>	<u>10,391,353</u>	<u>13,382,286</u>
<b>Total Operating Expense</b>	<u>81,384,181</u>	<u>80,362,422</u>

# School District No. 63 (Saanich)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	24,207,847	590,337	165,561	538,123		2,049,828	27,551,696
1.03 Career Programs	274,717		119,562	54,686		1,117	450,082
1.07 Library Services	851,086			347,829		3,725	1,202,640
1.08 Counselling	863,004	47,157					910,161
1.10 Special Education	5,448,866	378,668	4,734,093	139,931	794,861	173,500	11,669,919
1.30 English Language Learning	651,348						651,348
1.31 Indigenous Education	385,477	235,219	261,683	33,370	65,504	10,000	991,253
1.41 School Administration		3,002,645		1,643,086		26,905	4,672,636
1.62 International and Out of Province Students	700,526	130,982		312,015	158,410	3,000	1,304,933
<b>Total Function 1</b>	<b>33,382,871</b>	<b>4,385,008</b>	<b>5,280,899</b>	<b>3,069,040</b>	<b>1,018,775</b>	<b>2,268,075</b>	<b>49,404,668</b>
<b>4 District Administration</b>							
4.11 Educational Administration				38,999	724,684		763,683
4.40 School District Governance					121,006		121,006
4.41 Business Administration				396,131	659,156		1,055,287
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435,130</b>	<b>1,504,846</b>	<b>-</b>	<b>1,939,976</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	83,684			186,116	426,076		695,876
5.50 Maintenance Operations				3,470,219		86,725	3,556,944
5.52 Maintenance of Grounds				465,002			465,002
5.56 Utilities							-
<b>Total Function 5</b>	<b>83,684</b>	<b>-</b>	<b>-</b>	<b>4,121,337</b>	<b>426,076</b>	<b>86,725</b>	<b>4,717,822</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				61,700	91,719		153,419
7.70 Student Transportation				640,916		85,000	725,916
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>702,616</b>	<b>91,719</b>	<b>85,000</b>	<b>879,335</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>33,466,555</b>	<b>4,385,008</b>	<b>5,280,899</b>	<b>8,328,123</b>	<b>3,041,416</b>	<b>2,439,800</b>	<b>56,941,801</b>

# School District No. 63 (Saanich)

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 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	27,551,696	6,547,046	34,098,742	3,313,196	37,411,938	35,925,939
1.03 Career Programs	450,082	118,947	569,029	246,377	815,406	978,290
1.07 Library Services	1,202,640	314,800	1,517,440	57,155	1,574,595	1,448,404
1.08 Counselling	910,161	226,425	1,136,586	1,750	1,138,336	1,030,812
1.10 Special Education	11,669,919	3,035,384	14,705,303	705,977	15,411,280	13,350,491
1.30 English Language Learning	651,348	163,589	814,937	4,500	819,437	737,543
1.31 Indigenous Education	991,253	224,813	1,216,066	56,557	1,272,623	1,223,009
1.41 School Administration	4,672,636	1,116,271	5,788,907	134,805	5,923,712	6,002,667
1.62 International and Out of Province Students	1,304,933	327,146	1,632,079	2,042,127	3,674,206	5,722,435
<b>Total Function 1</b>	<b>49,404,668</b>	<b>12,074,421</b>	<b>61,479,089</b>	<b>6,562,444</b>	<b>68,041,533</b>	<b>66,419,590</b>
<b>4 District Administration</b>						
4.11 Educational Administration	763,683	165,466	929,149	111,067	1,040,216	1,028,997
4.40 School District Governance	121,006	5,760	126,766	71,354	198,120	193,917
4.41 Business Administration	1,055,287	255,581	1,310,868	438,075	1,748,943	1,684,195
<b>Total Function 4</b>	<b>1,939,976</b>	<b>426,807</b>	<b>2,366,783</b>	<b>620,496</b>	<b>2,987,279</b>	<b>2,907,109</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	695,876	151,135	847,011	483,206	1,330,217	1,979,602
5.50 Maintenance Operations	3,556,944	1,024,908	4,581,852	773,920	5,355,772	5,477,530
5.52 Maintenance of Grounds	465,002	133,502	598,504	209,000	807,504	760,461
5.56 Utilities	-	-	-	1,402,580	1,402,580	1,430,500
<b>Total Function 5</b>	<b>4,717,822</b>	<b>1,309,545</b>	<b>6,027,367</b>	<b>2,868,706</b>	<b>8,896,073</b>	<b>9,648,093</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	153,419	37,030	190,449	9,000	199,449	184,467
7.70 Student Transportation	725,916	203,224	929,140	330,707	1,259,847	1,203,163
<b>Total Function 7</b>	<b>879,335</b>	<b>240,254</b>	<b>1,119,589</b>	<b>339,707</b>	<b>1,459,296</b>	<b>1,387,630</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>56,941,801</b>	<b>14,051,027</b>	<b>70,992,828</b>	<b>10,391,353</b>	<b>81,384,181</b>	<b>80,362,422</b>

# School District No. 63 (Saanich)

Schedule 3

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

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	7,511,674	8,762,541
Other Revenue	3,625,000	3,500,000
Investment Income	28,000	4,000
<b>Total Revenue</b>	<b>11,164,674</b>	12,266,541
<b>Expenses</b>		
Instruction	10,613,390	11,577,109
District Administration	245,470	383,618
Operations and Maintenance	305,814	305,814
<b>Total Expense</b>	<b>11,164,674</b>	12,266,541
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 63 (Saanich)

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	5,508	-	1,473,404	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	305,814	257,923		75,000	3,550,000	96,000	19,600	140,000	412,568
Other				3,000	25,000				
Investment Income									
	305,814	257,923	-	78,000	3,575,000	96,000	19,600	140,000	412,568
<b>Less:</b> Allocated to Revenue	305,814	257,923	5,508	78,000	3,575,000	96,000	19,600	140,000	412,568
<b>Deferred Revenue, end of year</b>	-	-	-	-	1,473,404	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	305,814	257,923	5,508			96,000	19,600	140,000	412,568
Other Revenue				75,000	3,550,000				
Investment Income				3,000	25,000				
	305,814	257,923	5,508	78,000	3,575,000	96,000	19,600	140,000	412,568
<b>Expenses</b>									
Salaries									
Teachers								19,659	
Principals and Vice Principals									58,210
Educational Assistants		198,832							
Support Staff						52,644		43,744	254,160
Other Professionals									
Substitutes								8,207	
	-	198,832	-	-	-	52,644	-	71,610	312,370
Employee Benefits		57,091				15,114		14,353	85,231
Services and Supplies	305,814	2,000	5,508	78,000	3,575,000	28,242	19,600	54,037	14,967
	305,814	257,923	5,508	78,000	3,575,000	96,000	19,600	140,000	412,568
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Other									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>						9,808		640	114,200

**School District No. 63 (Saanich)**  
 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	Service Delivery Transformation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	-	-	41,969	1,520,881
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	848,635	5,425,626						7,506,166
Other								3,625,000
Investment Income								28,000
	848,635	5,425,626	-	-	-	-	-	11,159,166
<b>Less:</b> Allocated to Revenue	848,635	5,425,626	-	-	-	-	-	11,164,674
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	41,969	1,515,373
<b>Revenues</b>								
Provincial Grants - Ministry of Education	848,635	5,425,626	-					7,511,674
Other Revenue								3,625,000
Investment Income								28,000
	848,635	5,425,626	-	-	-	-	-	11,164,674
<b>Expenses</b>								
Salaries								
Teachers		4,306,736						4,326,395
Principals and Vice Principals	144,557							202,767
Educational Assistants	194,236							393,068
Support Staff	77,694							428,242
Other Professionals	71,563							71,563
Substitutes	190,000							198,207
	678,050	4,306,736	-	-	-	-	-	5,620,242
Employee Benefits	158,585	1,118,890						1,449,264
Services and Supplies	12,000							4,095,168
	848,635	5,425,626	-	-	-	-	-	11,164,674
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>								
Other								-
	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>								124,648

# School District No. 63 (Saanich)

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

Schedule 4

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	4,450,000		4,450,000	4,183,304
<b>Total Revenue</b>	<b>4,450,000</b>	<b>-</b>	<b>4,450,000</b>	<b>4,183,304</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,800,000		5,800,000	5,815,456
Transportation and Housing	210,000		210,000	211,544
<b>Total Expense</b>	<b>6,010,000</b>	<b>-</b>	<b>6,010,000</b>	<b>6,027,000</b>
<b>Net Revenue (Expense)</b>	<b>(1,560,000)</b>	<b>-</b>	<b>(1,560,000)</b>	<b>(1,843,696)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	396,003		396,003	388,238
Local Capital		110,138	110,138	92,138
<b>Total Net Transfers</b>	<b>396,003</b>	<b>110,138</b>	<b>506,141</b>	<b>480,376</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,163,997)</b>	<b>110,138</b>	<b>(1,053,859)</b>	<b>(1,363,320)</b>