

Amended Annual Budget

School District No. 63 (Saanich)

June 30, 2022

School District No. 63 (Saanich)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$107,185,151 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 16th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 16th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF FEBRUARY, 2022;


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 2021/2022, adopted by the Board the 16th DAY OF FEBRUARY, 2022.


Secretary Treasurer

School District No. 63 (Saanich)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

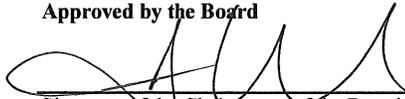
Statement 2

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,693,250	7,509,250
Adult	75,125	91,625
Total Ministry Operating Grant Funded FTE's	<u>7,768,375</u>	<u>7,600,875</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	84,712,242	80,406,020
Other	23,000	41,200
Tuition	3,507,675	2,980,000
Other Revenue	7,379,340	9,092,465
Rentals and Leases	390,000	390,000
Investment Income	205,000	200,000
Amortization of Deferred Capital Revenue	5,014,611	4,850,000
Total Revenue	<u>101,231,868</u>	<u>97,959,685</u>
Expenses		
Instruction	84,166,587	80,573,543
District Administration	3,458,197	3,431,078
Operations and Maintenance	16,598,487	16,048,299
Transportation and Housing	1,991,912	1,641,871
Total Expense	<u>106,215,183</u>	<u>101,694,791</u>
Net Revenue (Expense)	<u>(4,983,315)</u>	<u>(3,735,106)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,332,092	2,757,247
Budgeted Surplus (Deficit), for the year	<u>(651,223)</u>	<u>(977,859)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(651,223)	(977,859)
Budgeted Surplus (Deficit), for the year	<u>(651,223)</u>	<u>(977,859)</u>

School District No. 63 (Saanich)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	87,257,461	84,202,960
Operating - Tangible Capital Assets Purchased	969,968	396,003
Special Purpose Funds - Total Expense	12,239,670	11,166,831
Capital Fund - Total Expense	6,718,052	6,325,000
Total Budget Bylaw Amount	<u>107,185,151</u>	<u>102,090,794</u>

Approved by the Board



 Signature of the Chairperson of the Board of Education

February 16, 2022

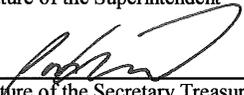
 Date Signed



 Signature of the Superintendent

February 16, 2022

 Date Signed



 Signature of the Secretary Treasurer

February 16, 2022

 Date Signed

School District No. 63 (Saanich)

Statement 4

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,983,315)	(3,735,106)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(969,968)	(396,003)
Total Acquisition of Tangible Capital Assets	(969,968)	(396,003)
Amortization of Tangible Capital Assets	6,718,052	6,325,000
Total Effect of change in Tangible Capital Assets	5,748,084	5,928,997
Acquisitions of Prepaid Expenses	(250,000)	(250,000)
Use of Prepaid Expenses	215,000	215,000
	(35,000)	(35,000)
(Increase) Decrease in Net Financial Assets (Debt)	729,769	2,158,891

School District No. 63 (Saanich)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,916,708	-	27,892,705	34,809,413
Changes for the year				
Net Revenue (Expense) for the year	(3,279,874)		(1,703,441)	(4,983,315)
Interfund Transfers				
Tangible Capital Assets Purchased	(969,968)		969,968	-
Local Capital	(82,250)		82,250	-
Net Changes for the year	(4,332,092)	-	(651,223)	(4,983,315)
Budgeted Accumulated Surplus (Deficit), end of year	2,584,616	-	27,241,482	29,826,098

School District No. 63 (Saanich)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	74,217,072	72,892,189
Other	23,000	41,200
Tuition	3,507,675	2,980,000
Other Revenue	5,639,840	5,439,465
Rentals and Leases	390,000	390,000
Investment Income	200,000	200,000
Total Revenue	83,977,587	81,942,854
Expenses		
Instruction	72,844,921	69,899,161
District Administration	3,371,562	3,344,443
Operations and Maintenance	9,538,764	9,542,485
Transportation and Housing	1,502,214	1,416,871
Total Expense	87,257,461	84,202,960
Net Revenue (Expense)	(3,279,874)	(2,260,106)
Budgeted Prior Year Surplus Appropriation	4,332,092	2,757,247
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(969,968)	(396,003)
Local Capital	(82,250)	(101,138)
Total Net Transfers	(1,052,218)	(497,141)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 63 (Saanich)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	76,614,536	74,919,280
ISC/LEA Recovery	(3,200,058)	(3,048,231)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	447,048	428,000
Student Transportation Fund	280,000	280,000
FSA Scorer Grant	13,769	13,769
Operating Grant Adjustment	28,005	(80,075)
Early Learning Framework	1,492	2,131
ERASE Grant	10,460	-
Operating Grant Local Education Agreement Adjustment	(355,495)	-
Total Provincial Grants - Ministry of Education	<u>74,217,072</u>	<u>72,892,189</u>
Provincial Grants - Other	<u>23,000</u>	<u>41,200</u>
Tuition		
International and Out of Province Students	3,507,675	2,980,000
Total Tuition	<u>3,507,675</u>	<u>2,980,000</u>
Other Revenues		
Funding from First Nations	3,200,058	3,048,231
Miscellaneous		
Miscellaneous and School Generated	182,590	115,973
Cafeteria	68,000	68,000
Reading Recovery	69,292	52,261
Textbook Deposit and Distance Ed Fees	75,000	75,000
International and Out of Province Homestay	2,044,900	2,080,000
Community Use	-	-
Total Other Revenue	<u>5,639,840</u>	<u>5,439,465</u>
Rentals and Leases	<u>390,000</u>	<u>390,000</u>
Investment Income	<u>200,000</u>	<u>200,000</u>
Total Operating Revenue	<u><u>83,977,587</u></u>	<u><u>81,942,854</u></u>

School District No. 63 (Saanich)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	34,870,563	33,970,928
Principals and Vice Principals	4,727,020	4,673,135
Educational Assistants	5,722,047	5,489,592
Support Staff	9,290,257	9,089,669
Other Professionals	3,169,536	3,199,443
Substitutes	2,981,485	2,786,277
Total Salaries	60,760,908	59,209,044
Employee Benefits	15,299,160	15,149,356
Total Salaries and Benefits	76,060,068	74,358,400
Services and Supplies		
Services	4,884,234	4,524,399
Professional Development and Travel	799,010	782,523
Rentals and Leases	150,000	131,262
Dues and Fees	368,457	359,520
Insurance	172,000	180,600
Supplies	3,087,157	2,186,697
Utilities	1,736,535	1,679,559
Total Services and Supplies	11,197,393	9,844,560
Total Operating Expense	87,257,461	84,202,960

School District No. 63 (Saanich)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	26,735,935	345,036	74,537	445,885		2,502,230	30,103,623
1.03 Career Programs	329,119	79,143	133,227	57,815		1,139	600,443
1.07 Library Services	735,834			362,156		3,800	1,101,790
1.08 Counselling	898,086	42,854					940,940
1.10 Special Education	4,007,068	502,073	5,218,445	321,636	761,370	196,000	11,006,592
1.30 English Language Learning	863,136						863,136
1.31 Indigenous Education	396,019	140,555	295,838	51,418	65,504	14,622	963,956
1.41 School Administration		3,463,577		1,679,395		24,694	5,167,666
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students	807,861	153,782		363,561	191,187	2,000	1,518,391
1.64 Other							-
Total Function 1	34,773,058	4,727,020	5,722,047	3,281,866	1,018,061	2,744,485	52,266,537
4 District Administration							
4.11 Educational Administration				39,778	758,022		797,800
4.40 School District Governance					123,432		123,432
4.41 Business Administration				432,151	711,489		1,143,640
Total Function 4	-	-	-	471,929	1,592,943	-	2,064,872
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	97,505			135,488	456,196	57,000	746,189
5.50 Maintenance Operations				4,186,072		95,000	4,281,072
5.52 Maintenance of Grounds				482,382			482,382
5.56 Utilities							-
Total Function 5	97,505	-	-	4,803,942	456,196	152,000	5,509,643
7 Transportation and Housing							
7.41 Transportation and Housing Administration				63,324	102,336		165,660
7.70 Student Transportation				669,196		85,000	754,196
Total Function 7	-	-	-	732,520	102,336	85,000	919,856
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	34,870,563	4,727,020	5,722,047	9,290,257	3,169,536	2,981,485	60,760,908

School District No. 63 (Saanich)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	30,103,623	7,375,077	37,478,700	2,927,682	40,406,382	38,799,978
1.03 Career Programs	600,443	151,239	751,682	424,651	1,176,333	1,097,153
1.07 Library Services	1,101,790	287,934	1,389,724	59,317	1,449,041	1,426,097
1.08 Counselling	940,940	233,547	1,174,487	1,000	1,175,487	1,165,466
1.10 Special Education	11,006,592	2,878,143	13,884,735	853,190	14,737,925	14,685,836
1.30 English Language Learning	863,136	215,784	1,078,920	4,500	1,083,420	822,162
1.31 Indigenous Education	963,956	219,466	1,183,422	304,372	1,487,794	1,190,101
1.41 School Administration	5,167,666	1,211,583	6,379,249	131,832	6,511,081	6,233,573
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	1,518,391	379,395	1,897,786	2,919,672	4,817,458	4,478,795
1.64 Other	-	-	-	-	-	-
Total Function 1	52,266,537	12,952,168	65,218,705	7,626,216	72,844,921	69,899,161
4 District Administration						
4.11 Educational Administration	797,800	171,058	968,858	156,013	1,124,871	1,136,633
4.40 School District Governance	123,432	5,875	129,307	72,854	202,161	202,715
4.41 Business Administration	1,143,640	402,539	1,546,179	498,351	2,044,530	2,005,095
Total Function 4	2,064,872	579,472	2,644,344	727,218	3,371,562	3,344,443
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	746,189	159,350	905,539	582,896	1,488,435	1,316,175
5.50 Maintenance Operations	4,281,072	1,220,821	5,501,893	233,528	5,735,421	6,049,758
5.52 Maintenance of Grounds	482,382	138,491	620,873	172,500	793,373	796,972
5.56 Utilities	-	-	-	1,521,535	1,521,535	1,379,580
Total Function 5	5,509,643	1,518,662	7,028,305	2,510,459	9,538,764	9,542,485
7 Transportation and Housing						
7.41 Transportation and Housing Administration	165,660	39,732	205,392	5,000	210,392	207,161
7.70 Student Transportation	754,196	209,126	963,322	328,500	1,291,822	1,209,710
Total Function 7	919,856	248,858	1,168,714	333,500	1,502,214	1,416,871
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	60,760,908	15,299,160	76,060,068	11,197,393	87,257,461	84,202,960

School District No. 63 (Saanich)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	10,495,170	7,513,831
Other Revenue	1,739,500	3,653,000
Investment Income	5,000	
Total Revenue	12,239,670	11,166,831
Expenses		
Instruction	11,321,666	10,674,382
District Administration	86,635	86,635
Operations and Maintenance	580,653	405,814
Transportation and Housing	250,716	
Total Expense	12,239,670	11,166,831
Budgeted Surplus (Deficit), for the year	-	-

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	41,023	-	-	3,477	-	1,392,639	-	17,376
Add: Restricted Grants									
Provincial Grants - Ministry of Education	299,364	260,847						96,000	19,600
Other					39,500				
Investment Income					5,000		1,700,000		
	299,364	260,847	-	-	44,500	-	1,700,000	96,000	19,600
Less: Allocated to Revenue	299,364	301,870	-	-	44,500	-	1,700,000	96,000	36,976
Deferred Revenue, end of year	-	-	-	-	3,477	-	1,392,639	-	-
Revenues									
Provincial Grants - Ministry of Education	299,364	301,870						96,000	36,976
Other Revenue					39,500		1,700,000		
Investment Income					5,000				
	299,364	301,870	-	-	44,500	-	1,700,000	96,000	36,976
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		242,171							
Support Staff								53,700	
Other Professionals									
Substitutes									
	-	242,171	-	-	-	-	-	53,700	-
Employee Benefits		57,699						15,417	
Services and Supplies	299,364	2,000			44,500		1,700,000	26,883	36,976
	299,364	301,870	-	-	44,500	-	1,700,000	96,000	36,976
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								11,167	

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	OLEP	CommunityLINK	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
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	21,424	-	-	-	-	119,399	22,944	11,006
Add: Restricted Grants								
Provincial Grants - Ministry of Education	153,792	423,776	848,635	6,452,258	1,247,275	131,317	52,000	25,000
Other Investment Income								
	153,792	423,776	848,635	6,452,258	1,247,275	131,317	52,000	25,000
Less: Allocated to Revenue	175,216	423,776	848,635	6,452,258	1,247,275	250,716	74,944	36,006
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education	175,216	423,776	848,635	6,452,258	1,247,275	250,716	74,944	36,006
Other Revenue								
Investment Income								
	175,216	423,776	848,635	6,452,258	1,247,275	250,716	74,944	36,006
Expenses								
Salaries								
Teachers	40,453			5,161,806	15,117			
Principals and Vice Principals			144,557					
Educational Assistants	20,763		194,235					
Support Staff		323,427	77,694			138,222		
Other Professionals			71,564					
Substitutes	10,100		190,000		1,023,711			11,021
	71,316	323,427	678,050	5,161,806	1,038,828	138,222	-	11,021
Employee Benefits	17,981	92,856	158,585	1,290,452	208,447	33,013		1,804
Services and Supplies	85,919	7,493	12,000			79,481	74,944	23,181
	175,216	423,776	848,635	6,452,258	1,247,275	250,716	74,944	36,006
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	31,702	134,145						

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Seamless Day Kindergarten	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	1,629,288
Add: Restricted Grants				
Provincial Grants - Ministry of Education	252,134			10,261,998
Other				39,500
Investment Income				1,705,000
	252,134	-	-	12,006,498
Less: Allocated to Revenue	252,134	-	-	12,239,670
Deferred Revenue, end of year	-	-	-	1,396,116
Revenues				
Provincial Grants - Ministry of Education	252,134			10,495,170
Other Revenue				1,739,500
Investment Income				5,000
	252,134	-	-	12,239,670
Expenses				
Salaries				
Teachers				5,217,376
Principals and Vice Principals				144,557
Educational Assistants				457,169
Support Staff	55,042			648,085
Other Professionals				71,564
Substitutes				1,234,832
	55,042	-	-	7,773,583
Employee Benefits	15,803			1,892,057
Services and Supplies	181,289			2,574,030
	252,134	-	-	12,239,670
Net Revenue (Expense)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				177,014

School District No. 63 (Saanich)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	5,014,611		5,014,611	4,850,000
Total Revenue	5,014,611	-	5,014,611	4,850,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,479,070		6,479,070	6,100,000
Transportation and Housing	238,982		238,982	225,000
Total Expense	6,718,052	-	6,718,052	6,325,000
Net Revenue (Expense)	(1,703,441)	-	(1,703,441)	(1,475,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	969,968		969,968	396,003
Local Capital		82,250	82,250	101,138
Total Net Transfers	969,968	82,250	1,052,218	497,141
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(733,473)	82,250	(651,223)	(977,859)