

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 63 (Saanich) 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 \$102,090,794 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 19th DAY OF MAY, 2021;

READ A SECOND TIME THE 19th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF MAY, 2021;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich) Annual Budget Bylaw 2021/2022, adopted by the Board the 19th DAY OF MAY, 2021.



Secretary Treasurer

School District No. 63 (Saanich)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,509,250	7,695,000
Adult	91,625	81,438
Total Ministry Operating Grant Funded FTE's	<u>7,600,875</u>	<u>7,776,438</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	80,406,020	84,504,479
Other	41,200	41,200
Tuition	2,980,000	1,627,500
Other Revenue	9,092,465	6,798,103
Rentals and Leases	390,000	390,000
Investment Income	200,000	235,975
Amortization of Deferred Capital Revenue	4,850,000	4,784,792
Total Revenue	<u>97,959,685</u>	<u>98,382,049</u>
Expenses		
Instruction	80,573,543	83,190,365
District Administration	3,431,078	3,405,111
Operations and Maintenance	16,048,299	16,657,241
Transportation and Housing	1,641,871	1,877,095
Total Expense	<u>101,694,791</u>	<u>105,129,812</u>
Net Revenue (Expense)	<u>(3,735,106)</u>	<u>(6,747,763)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,757,247	5,954,376
Budgeted Surplus (Deficit), for the year	<u>(977,859)</u>	<u>(793,387)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(977,859)	(793,387)
Budgeted Surplus (Deficit), for the year	<u>(977,859)</u>	<u>(793,387)</u>

School District No. 63 (Saanich)

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

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	84,202,960	84,686,392
Operating - Tangible Capital Assets Purchased	396,003	396,003
Special Purpose Funds - Total Expense	11,166,831	14,141,752
Special Purpose Funds - Tangible Capital Assets Purchased		226,348
Capital Fund - Total Expense	6,325,000	6,301,668
Total Budget Bylaw Amount	102,090,794	105,752,163

Approved by the Board



 Signature of the Chairperson of the Board of Education

May 20, 2021

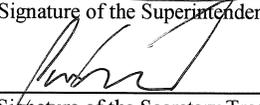
 Date Signed



 Signature of the Superintendent

May 20, 2021

 Date Signed



 Signature of the Secretary Treasurer

May 20, 2021

 Date Signed

School District No. 63 (Saanich)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(3,735,106)</u>	<u>(6,747,763)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(396,003)	(622,351)
Total Acquisition of Tangible Capital Assets	<u>(396,003)</u>	<u>(622,351)</u>
Amortization of Tangible Capital Assets	6,325,000	6,301,668
Total Effect of change in Tangible Capital Assets	<u>5,928,997</u>	<u>5,679,317</u>
Acquisitions of Prepaid Expenses	(250,000)	(250,000)
Use of Prepaid Expenses	215,000	213,349
	<u>(35,000)</u>	<u>(36,651)</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,158,891</u></u>	<u><u>(1,105,097)</u></u>

School District No. 63 (Saanich)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	72,892,189	72,999,992
Other	41,200	41,200
Tuition	2,980,000	1,627,500
Other Revenue	5,439,465	3,970,465
Rentals and Leases	390,000	390,000
Investment Income	200,000	200,000
Total Revenue	<u>81,942,854</u>	<u>79,229,157</u>
Expenses		
Instruction	69,899,161	70,772,816
District Administration	3,344,443	3,268,476
Operations and Maintenance	9,542,485	9,250,391
Transportation and Housing	1,416,871	1,394,709
Total Expense	<u>84,202,960</u>	<u>84,686,392</u>
Net Revenue (Expense)	<u>(2,260,106)</u>	<u>(5,457,235)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,757,247</u>	<u>5,954,376</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(396,003)	(396,003)
Local Capital	(101,138)	(101,138)
Total Net Transfers	<u>(497,141)</u>	<u>(497,141)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 63 (Saanich)

Schedule 2A

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	74,919,280	72,902,887
ISC/LEA Recovery	(3,048,231)	(3,048,231)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	428,000	428,000
Student Transportation Fund	280,000	280,000
Teachers' Labour Settlement Funding		2,031,443
Early Career Mentorship Funding		155,000
Operating Grant Enrolment Adjustment	-	(142,322)
Early Learning Framework	2,131	2,131
Foundation Skills Assessment Marking	13,769	13,769
Operating Grant February Unique Student Needs Adjustment	(80,075)	-
Total Provincial Grants - Ministry of Education	72,892,189	72,999,992
Provincial Grants - Other	41,200	41,200
Tuition		
International and Out of Province Students	2,980,000	1,627,500
Total Tuition	2,980,000	1,627,500
Other Revenues		
Funding from First Nations	3,048,231	3,048,231
Miscellaneous		
Miscellaneous and School Generated	115,973	115,973
Cafeteria	68,000	68,000
Reading Recovery	52,261	52,261
Textbook Deposit and Distance Ed Fees	75,000	75,000
International and Out of Province Homestay	2,080,000	611,000
Community Use	-	-
Total Other Revenue	5,439,465	3,970,465
Rentals and Leases	390,000	390,000
Investment Income	200,000	200,000
Total Operating Revenue	81,942,854	79,229,157

School District No. 63 (Saanich)

Schedule 2B

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	33,970,928	35,211,960
Principals and Vice Principals	4,673,135	4,523,136
Educational Assistants	5,489,592	5,488,364
Support Staff	9,089,669	8,674,131
Other Professionals	3,199,443	3,122,822
Substitutes	2,786,277	2,933,843
Total Salaries	59,209,044	59,954,256
Employee Benefits	15,149,356	15,167,502
Total Salaries and Benefits	74,358,400	75,121,758
Services and Supplies		
Services	4,524,399	2,979,979
Professional Development and Travel	782,523	745,260
Rentals and Leases	131,262	125,012
Dues and Fees	359,520	342,400
Insurance	180,600	172,000
Supplies	2,186,697	3,600,403
Utilities	1,679,559	1,599,580
Total Services and Supplies	9,844,560	9,564,634
Total Operating Expense	84,202,960	84,686,392

School District No. 63 (Saanich)

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	25,599,630	689,271	186,592	602,082	-	2,296,958	29,374,533
1.03 Career Programs	329,118	-	126,257	52,763	-	1,139	509,277
1.07 Library Services	719,325	-	-	360,122	-	3,800	1,083,247
1.08 Counselling	889,914	41,573	-	-	-	-	931,487
1.10 Special Education	4,614,746	412,616	4,898,586	244,908	794,184	199,942	11,164,982
1.30 English Language Learning	653,176	-	-	-	-	-	653,176
1.31 Indigenous Education	378,418	162,074	278,157	34,053	67,531	14,916	935,149
1.41 School Administration	-	3,232,275	-	1,677,324	-	24,697	4,934,296
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	701,563	135,326	-	448,813	168,400	3,060	1,457,162
1.64 Other	-	-	-	-	-	-	-
Total Function 1	33,885,890	4,673,135	5,489,592	3,420,065	1,030,115	2,544,512	51,043,309
4 District Administration							
4.11 Educational Administration	-	-	-	39,781	780,852	-	820,633
4.40 School District Governance	-	-	-	-	124,751	-	124,751
4.41 Business Administration	-	-	-	420,495	714,346	-	1,134,841
Total Function 4	-	-	-	460,276	1,619,949	-	2,080,225
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	85,038	-	-	115,718	451,002	58,146	709,904
5.50 Maintenance Operations	-	-	-	4,019,931	-	96,910	4,116,841
5.52 Maintenance of Grounds	-	-	-	469,900	-	-	469,900
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	85,038	-	-	4,605,549	451,002	155,056	5,296,645
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	64,417	98,377	-	162,794
7.70 Student Transportation	-	-	-	539,362	-	86,709	626,071
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	603,779	98,377	86,709	788,865
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	33,970,928	4,673,135	5,489,592	9,089,669	3,199,443	2,786,277	59,209,044

School District No. 63 (Saanich)

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 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	29,374,533	7,362,696	36,737,229	2,062,749	38,799,978	41,479,187
1.03 Career Programs	509,277	132,007	641,284	455,869	1,097,153	1,083,701
1.07 Library Services	1,083,247	285,105	1,368,352	57,745	1,426,097	1,428,050
1.08 Counselling	931,487	232,979	1,164,466	1,000	1,165,466	1,160,736
1.10 Special Education	11,164,982	2,938,405	14,103,387	582,449	14,685,836	14,758,387
1.30 English Language Learning	653,176	164,486	817,662	4,500	822,162	804,966
1.31 Indigenous Education	935,149	213,215	1,148,364	41,737	1,190,101	1,274,835
1.41 School Administration	4,934,296	1,171,750	6,106,046	127,527	6,233,573	6,055,557
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	1,457,162	371,218	1,828,380	2,650,415	4,478,795	2,727,397
1.64 Other	-	-	-	-	-	-
Total Function 1	51,043,309	12,871,861	63,915,170	5,983,991	69,899,161	70,772,816
4 District Administration						
4.11 Educational Administration	820,633	177,620	998,253	138,380	1,136,633	1,105,498
4.40 School District Governance	124,751	6,610	131,361	71,354	202,715	198,120
4.41 Business Administration	1,134,841	414,800	1,549,641	455,454	2,005,095	1,964,858
Total Function 4	2,080,225	599,030	2,679,255	665,188	3,344,443	3,268,476
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	709,904	150,994	860,898	455,277	1,316,175	1,453,228
5.50 Maintenance Operations	4,116,841	1,179,240	5,296,081	753,677	6,049,758	5,633,169
5.52 Maintenance of Grounds	469,900	135,572	605,472	191,500	796,972	784,414
5.56 Utilities	-	-	-	1,379,580	1,379,580	1,379,580
Total Function 5	5,296,645	1,465,806	6,762,451	2,780,034	9,542,485	9,250,391
7 Transportation and Housing						
7.41 Transportation and Housing Administration	162,794	39,517	202,311	4,850	207,161	201,651
7.70 Student Transportation	626,071	173,142	799,213	410,497	1,209,710	1,193,058
7.73 Housing	-	-	-	-	-	-
Total Function 7	788,865	212,659	1,001,524	415,347	1,416,871	1,394,709
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	59,209,044	15,149,356	74,358,400	9,844,560	84,202,960	84,686,392

School District No. 63 (Saanich)

Schedule 3

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

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,513,831	11,504,487
Other Revenue	3,653,000	2,827,638
Investment Income		35,975
Total Revenue	11,166,831	14,368,100
Expenses		
Instruction	10,674,382	12,417,549
District Administration	86,635	136,635
Operations and Maintenance	405,814	1,326,367
Transportation and Housing	-	261,201
Total Expense	11,166,831	14,141,752
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)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues									
Provincial Grants - Ministry of Education	305,814	260,847				96,000	19,600	140,000	423,776
Other Revenue				78,000	3,575,000				
	305,814	260,847	-	78,000	3,575,000	96,000	19,600	140,000	423,776
Expenses									
Salaries									
Teachers								20,862	
Principals and Vice Principals									58,210
Educational Assistants		201,109						23,878	
Support Staff						52,644			261,100
Other Professionals									
Substitutes								8,207	
	-	201,109	-	-	-	52,644	-	52,947	319,310
Employee Benefits		57,738				15,114		8,496	87,221
Services and Supplies	305,814	2,000		78,000	3,575,000	28,242	19,600	78,557	17,245
	305,814	260,847	-	78,000	3,575,000	96,000	19,600	140,000	423,776
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						9,152		37,540	137,933

School District No. 63 (Saanich)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues									
Provincial Grants - Ministry of Education	848,635	5,419,159							7,513,831
Other Revenue									3,653,000
	848,635	5,419,159	-	-	-	-	-	-	11,166,831
Expenses									
Salaries									
Teachers		4,335,327							4,356,189
Principals and Vice Principals	144,556								202,766
Educational Assistants	194,235								419,222
Support Staff	77,694								391,438
Other Professionals	71,564								71,564
Substitutes	190,000								198,207
	678,049	4,335,327	-	-	-	-	-	-	5,639,386
Employee Benefits	158,586	1,083,832							1,410,987
Services and Supplies	12,000								4,116,458
	848,635	5,419,159	-	-	-	-	-	-	11,166,831
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									184,625

School District No. 63 (Saanich)

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

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,850,000		4,850,000	4,784,792
Total Revenue	4,850,000	-	4,850,000	4,784,792
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,100,000		6,100,000	6,080,483
Transportation and Housing	225,000		225,000	221,185
Total Expense	6,325,000	-	6,325,000	6,301,668
Net Revenue (Expense)	(1,475,000)	-	(1,475,000)	(1,516,876)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	396,003		396,003	622,351
Local Capital		101,138	101,138	101,138
Total Net Transfers	396,003	101,138	497,141	723,489
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,078,997)	101,138	(977,859)	(793,387)