

Annual Budget

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

June 30, 2023

# School District No. 63 (Saanich)

June 30, 2023

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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 2022/2023 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*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$105,312,243 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 15th DAY OF JUNE, 2022;

READ A SECOND TIME THE 15th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF JUNE, 2022;

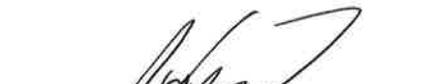


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich) Annual Budget Bylaw 2022/2023, adopted by the Board the 15th DAY OF JUNE, 2022.



Secretary Treasurer

# School District No. 63 (Saanich)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

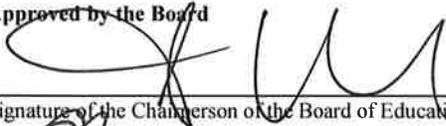
	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	7,537,000	7,693,250
Adult	77,625	75,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,614,625</b>	<b>7,768,375</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	82,160,738	84,712,242
Other		23,000
Tuition	4,137,850	3,507,675
Other Revenue	9,142,187	7,379,340
Rentals and Leases	390,000	390,000
Investment Income	200,000	205,000
Amortization of Deferred Capital Revenue	5,000,000	5,014,611
<b>Total Revenue</b>	<b>101,030,775</b>	<b>101,231,868</b>
<b>Expenses</b>		
Instruction	82,506,152	84,166,587
District Administration	3,600,145	3,458,197
Operations and Maintenance	16,579,057	16,598,487
Transportation and Housing	1,854,543	1,991,912
<b>Total Expense</b>	<b>104,539,897</b>	<b>106,215,183</b>
<b>Net Revenue (Expense)</b>	<b>(3,509,122)</b>	<b>(4,983,315)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,530,968</b>	<b>4,332,092</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(978,154)</b>	<b>(651,223)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(978,154)	(651,223)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(978,154)</b>	<b>(651,223)</b>

# School District No. 63 (Saanich)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	85,460,202	87,257,461
Operating - Tangible Capital Assets Purchased	772,346	969,968
Special Purpose Funds - Total Expense	12,229,695	12,239,670
Capital Fund - Total Expense	6,850,000	6,718,052
<b>Total Budget Bylaw Amount</b>	<b>105,312,243</b>	<b>107,185,151</b>

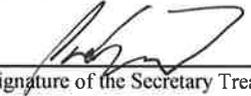
Approved by the Board

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

JUNE 15, 2022  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

JUNE 15, 2022  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

JUNE 15, 2022  
\_\_\_\_\_  
Date Signed

# School District No. 63 (Saanich)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(3,509,122)</b>	(4,983,315)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(772,346)	(969,968)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(772,346)</b>	(969,968)
Amortization of Tangible Capital Assets	6,850,000	6,718,052
<b>Total Effect of change in Tangible Capital Assets</b>	<b>6,077,654</b>	5,748,084
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>2,568,532</b>	764,769

# School District No. 63 (Saanich)

Schedule 2

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	73,581,043	74,217,072
Other		23,000
Tuition	4,137,850	3,507,675
Other Revenue	5,492,187	5,639,840
Rentals and Leases	390,000	390,000
Investment Income	200,000	200,000
<b>Total Revenue</b>	<b>83,801,080</b>	<b>83,977,587</b>
<b>Expenses</b>		
Instruction	70,768,964	72,844,921
District Administration	3,513,510	3,371,562
Operations and Maintenance	9,597,185	9,538,764
Transportation and Housing	1,580,543	1,502,214
<b>Total Expense</b>	<b>85,460,202</b>	<b>87,257,461</b>
<b>Net Revenue (Expense)</b>	<b>(1,659,122)</b>	<b>(3,279,874)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,530,968</b>	<b>4,332,092</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(772,346)	(969,968)
Local Capital	(99,500)	(82,250)
<b>Total Net Transfers</b>	<b>(871,846)</b>	<b>(1,052,218)</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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	75,482,943	76,614,536
ISC/LEA Recovery	(2,886,687)	(3,200,058)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	447,048	447,048
Student Transportation Fund	280,000	280,000
Early Learning Framework	1,492	1,492
Foundation Skills Assessment Marking	13,769	13,769
Operating Grant Enrolment Adjustment	(134,837)	28,005
ERASE Grant		10,460
Operating Grant Local Education Agreement Adjustment		(355,495)
<b>Total Provincial Grants - Ministry of Education</b>	<b>73,581,043</b>	<b>74,217,072</b>
<b>Provincial Grants - Other</b>		<b>23,000</b>
<b>Tuition</b>		
International and Out of Province Students	4,137,850	3,507,675
<b>Total Tuition</b>	<b>4,137,850</b>	<b>3,507,675</b>
<b>Other Revenues</b>		
Funding from First Nations	2,886,687	3,200,058
Miscellaneous		
Miscellaneous and School Generated	116,000	182,590
Cafeteria	68,000	68,000
Reading Recovery		69,292
Textbook Deposit and Distance Ed Fees	75,000	75,000
International and Out of Province Homestay	2,346,500	2,044,900
<b>Total Other Revenue</b>	<b>5,492,187</b>	<b>5,639,840</b>
<b>Rentals and Leases</b>	<b>390,000</b>	<b>390,000</b>
<b>Investment Income</b>	<b>200,000</b>	<b>200,000</b>
<b>Total Operating Revenue</b>	<b>83,801,080</b>	<b>83,977,587</b>

# School District No. 63 (Saanich)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	33,533,294	34,870,563
Principals and Vice Principals	4,833,752	4,727,020
Educational Assistants	5,576,193	5,722,047
Support Staff	9,190,027	9,290,257
Other Professionals	3,223,696	3,169,536
Substitutes	3,300,485	2,981,485
<b>Total Salaries</b>	<b>59,657,447</b>	<b>60,760,908</b>
<b>Employee Benefits</b>	<b>15,377,609</b>	<b>15,299,160</b>
<b>Total Salaries and Benefits</b>	<b>75,035,056</b>	<b>76,060,068</b>
<b>Services and Supplies</b>		
Services	4,981,919	4,884,234
Professional Development and Travel	800,000	799,010
Rentals and Leases	150,000	150,000
Dues and Fees	386,880	368,457
Insurance	187,185	172,000
Supplies	2,026,127	3,087,157
Utilities	1,893,035	1,736,535
<b>Total Services and Supplies</b>	<b>10,425,146</b>	<b>11,197,393</b>
<b>Total Operating Expense</b>	<b>85,460,202</b>	<b>87,257,461</b>

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

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	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	26,144,904	352,765	74,537	445,885	-	2,790,230	29,808,321
1.03 Career Programs	329,119	80,916	133,227	57,815	-	1,139	602,216
1.07 Library Services	735,834	-	-	362,156	-	3,800	1,101,790
1.08 Counselling	898,086	43,814	-	-	-	-	941,900
1.10 Special Education	3,305,868	513,319	5,102,445	267,906	761,370	227,000	10,177,908
1.30 English Language Learning	778,098	-	-	-	-	-	778,098
1.31 Indigenous Education	396,019	143,703	265,984	51,418	66,971	14,622	938,717
1.41 School Administration	-	3,541,953	-	1,679,395	-	24,694	5,246,042
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	847,861	157,282	-	371,561	195,687	2,000	1,574,391
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>33,435,789</b>	<b>4,833,752</b>	<b>5,576,193</b>	<b>3,236,136</b>	<b>1,024,028</b>	<b>3,063,485</b>	<b>51,169,383</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	39,778	775,002	-	814,780
4.40 School District Governance	-	-	-	-	126,197	-	126,197
4.41 Business Administration	-	-	-	432,151	727,426	-	1,159,577
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>471,929</b>	<b>1,628,625</b>	<b>-</b>	<b>2,100,554</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	97,505	-	-	135,488	466,415	57,000	756,408
5.50 Maintenance Operations	-	-	-	4,131,572	-	95,000	4,226,572
5.52 Maintenance of Grounds	-	-	-	482,382	-	-	482,382
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>97,505</b>	<b>-</b>	<b>-</b>	<b>4,749,442</b>	<b>466,415</b>	<b>152,000</b>	<b>5,465,362</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	63,324	104,628	-	167,952
7.70 Student Transportation	-	-	-	669,196	-	85,000	754,196
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>732,520</b>	<b>104,628</b>	<b>85,000</b>	<b>922,148</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>33,533,294</b>	<b>4,833,752</b>	<b>5,576,193</b>	<b>9,190,027</b>	<b>3,223,696</b>	<b>3,300,485</b>	<b>59,657,447</b>

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

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	29,808,321	7,482,145	37,290,466	1,804,997	39,095,463	40,406,382
1.03 Career Programs	602,216	155,238	757,454	424,651	1,182,105	1,176,333
1.07 Library Services	1,101,790	294,589	1,396,379	59,317	1,455,696	1,449,041
1.08 Counselling	941,900	239,432	1,181,332	1,000	1,182,332	1,175,487
1.10 Special Education	10,177,908	2,731,260	12,909,168	654,330	13,563,498	14,737,925
1.30 English Language Learning	778,098	199,737	977,835	4,500	982,335	1,083,420
1.31 Indigenous Education	938,717	217,687	1,156,404	120,186	1,276,590	1,487,794
1.41 School Administration	5,246,042	1,259,255	6,505,297	131,832	6,637,129	6,511,081
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	1,574,391	405,346	1,979,737	3,414,079	5,393,816	4,817,458
1.64 Other	-	-	-	-	-	-
<b>Total Function 1</b>	<b>51,169,383</b>	<b>12,984,689</b>	<b>64,154,072</b>	<b>6,614,892</b>	<b>70,768,964</b>	<b>72,844,921</b>
<b>4 District Administration</b>						
4.11 Educational Administration	814,780	179,443	994,223	151,013	1,145,236	1,124,871
4.40 School District Governance	126,197	7,201	133,398	172,854	306,252	202,161
4.41 Business Administration	1,159,577	412,794	1,572,371	489,651	2,062,022	2,044,530
<b>Total Function 4</b>	<b>2,100,554</b>	<b>599,438</b>	<b>2,699,992</b>	<b>813,518</b>	<b>3,513,510</b>	<b>3,371,562</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	756,408	166,003	922,411	579,173	1,501,584	1,488,435
5.50 Maintenance Operations	4,226,572	1,231,179	5,457,751	233,528	5,691,279	5,735,421
5.52 Maintenance of Grounds	482,382	141,405	623,787	172,500	796,287	793,373
5.56 Utilities	-	-	-	1,608,035	1,608,035	1,521,535
<b>Total Function 5</b>	<b>5,465,362</b>	<b>1,538,587</b>	<b>7,003,949</b>	<b>2,593,236</b>	<b>9,597,185</b>	<b>9,538,764</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	167,952	41,214	209,166	5,000	214,166	210,392
7.70 Student Transportation	754,196	213,681	967,877	398,500	1,366,377	1,291,822
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>922,148</b>	<b>254,895</b>	<b>1,177,043</b>	<b>403,500</b>	<b>1,580,543</b>	<b>1,502,214</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>59,657,447</b>	<b>15,377,609</b>	<b>75,035,056</b>	<b>10,425,146</b>	<b>85,460,202</b>	<b>87,257,461</b>

# School District No. 63 (Saanich)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>8,579,695</b>	10,495,170
Other Revenue	<b>3,650,000</b>	1,739,500
Investment Income		5,000
<b>Total Revenue</b>	<b>12,229,695</b>	12,239,670
<b>Expenses</b>		
Instruction	<b>11,737,188</b>	11,321,666
District Administration	<b>86,635</b>	86,635
Operations and Maintenance	<b>405,872</b>	580,653
Transportation and Housing		250,716
<b>Total Expense</b>	<b>12,229,695</b>	12,239,670
<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, 2023

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	305,872	256,925			96,000	19,600	176,629	423,776	848,635
Other			75,000	3,575,000					
	305,872	256,925	75,000	3,575,000	96,000	19,600	176,629	423,776	848,635
<b>Less:</b> Allocated to Revenue	305,872	256,925	75,000	3,575,000	96,000	19,600	176,629	423,776	848,635
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	305,872	256,925			96,000	19,600	176,629	423,776	848,635
Other Revenue			75,000	3,575,000					
	305,872	256,925	75,000	3,575,000	96,000	19,600	176,629	423,776	848,635
<b>Expenses</b>									
Salaries									
Teachers							56,521		
Principals and Vice Principals								58,210	144,556
Educational Assistants		207,256							194,235
Support Staff					52,644			261,100	77,694
Other Professionals									71,564
Substitutes									190,000
		207,256			52,644		56,521	319,310	678,049
Employee Benefits		47,669			15,114		14,130	87,221	158,586
Services and Supplies	305,872	2,000	75,000	3,575,000	28,242	19,600	105,978	17,245	12,000
	305,872	256,925	75,000	3,575,000	96,000	19,600	176,629	423,776	848,635
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>					16,525				170,357

**School District No. 63 (Saanich)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2023

Schedule 3A

	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>		-
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education	6,452,258	8,579,695
Other		<u>3,650,000</u>
	6,452,258	12,229,695
<b>Less: Allocated to Revenue</b>	6,452,258	12,229,695
<b>Deferred Revenue, end of year</b>	-	-
<b>Revenues</b>		
Provincial Grants - Ministry of Education	6,452,258	8,579,695
Other Revenue		<u>3,650,000</u>
	6,452,258	12,229,695
<b>Expenses</b>		
Salaries		
Teachers	5,161,806	5,218,327
Principals and Vice Principals		202,766
Educational Assistants		401,491
Support Staff		391,438
Other Professionals		71,564
Substitutes		<u>190,000</u>
	5,161,806	6,475,586
Employee Benefits	1,290,452	1,613,172
Services and Supplies		<u>4,140,937</u>
	6,452,258	12,229,695
<b>Net Revenue (Expense)</b>	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>		<u>186,882</u>

# School District No. 63 (Saanich)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	5,000,000		5,000,000	5,014,611
<b>Total Revenue</b>	<b>5,000,000</b>	-	<b>5,000,000</b>	5,014,611
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,576,000		6,576,000	6,479,070
Transportation and Housing	274,000		274,000	238,982
<b>Total Expense</b>	<b>6,850,000</b>	-	<b>6,850,000</b>	6,718,052
<b>Net Revenue (Expense)</b>	<b>(1,850,000)</b>	-	<b>(1,850,000)</b>	(1,703,441)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	772,346		772,346	969,968
Tangible Capital Assets - Work in Progress			-	82,250
Local Capital		99,500	99,500	
<b>Total Net Transfers</b>	<b>772,346</b>	<b>99,500</b>	<b>871,846</b>	1,052,218
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,077,654)</b>	<b>99,500</b>	<b>(978,154)</b>	(651,223)

