

Amended Annual Budget

School District No. 63 (Saanich)

June 30, 2020

School District No. 63 (Saanich)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$99,044,201 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 12th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF FEBRUARY, 2020;


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 2019/2020, adopted by the Board the 12th DAY OF FEBRUARY, 2020.


Secretary Treasurer

School District No. 63 (Saanich)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

Statement 2

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,419,625	7,423,250
Adult	64,125	60,625
Total Ministry Operating Grant Funded FTE's	7,483,750	7,483,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	73,868,159	75,576,767
Other	40,800	40,800
Tuition	4,744,000	4,718,400
Other Revenue	10,181,827	9,844,839
Rentals and Leases	380,000	380,000
Investment Income	354,000	199,000
Amortization of Deferred Capital Revenue	4,183,304	4,400,000
Total Revenue	93,752,090	95,159,806
Expenses		
Instruction	77,996,699	78,874,836
District Administration	3,290,727	3,415,732
Operations and Maintenance	15,769,363	15,056,723
Transportation and Housing	1,599,174	1,576,008
Total Expense	98,655,963	98,923,299
Net Revenue (Expense)	(4,903,873)	(3,763,493)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,540,553	2,663,243
Budgeted Surplus (Deficit), for the year	(1,363,320)	(1,100,250)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,363,320)	(1,100,250)
Budgeted Surplus (Deficit), for the year	(1,363,320)	(1,100,250)

School District No. 63 (Saanich)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	80,362,422	81,922,552
Operating - Tangible Capital Assets Purchased	388,238	369,750
Special Purpose Funds - Total Expense	12,266,541	11,100,747
Capital Fund - Total Expense	6,027,000	5,900,000
Total Budget Bylaw Amount	99,044,201	99,293,049

Approved by the Board

Signature of the Chairperson of the Board of Education

FEBRUARY 12, 2020
Date Signed

Signature of the Superintendent

February 12, 2020
Date Signed

Signature of the Secretary Treasurer

February 12, 2020
Date Signed

School District No. 63 (Saanich)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,903,873)	(3,763,493)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(388,238)	(369,750)
Total Acquisition of Tangible Capital Assets	(388,238)	(369,750)
Amortization of Tangible Capital Assets	6,027,000	5,900,000
Total Effect of change in Tangible Capital Assets	5,638,762	5,530,250
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	734,889	1,766,757

School District No. 63 (Saanich)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,240,553	-	27,498,834	32,739,387
Changes for the year				
Net Revenue (Expense) for the year	(3,060,177)		(1,843,696)	(4,903,873)
Interfund Transfers				
Tangible Capital Assets Purchased	(388,238)		388,238	-
Local Capital	(92,138)		92,138	-
Net Changes for the year	(3,540,553)	-	(1,363,320)	(4,903,873)
Budgeted Accumulated Surplus (Deficit), end of year	1,700,000	-	26,135,514	27,835,514

School District No. 63 (Saanich)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	65,105,618	67,980,020
Other	40,800	40,800
Tuition	4,744,000	4,718,400
Other Revenue	6,681,827	6,344,839
Rentals and Leases	380,000	380,000
Investment Income	350,000	195,000
Total Revenue	77,302,245	79,659,059
Expenses		
Instruction	66,419,590	68,224,089
District Administration	2,907,109	3,265,732
Operations and Maintenance	9,648,093	9,056,723
Transportation and Housing	1,387,630	1,376,008
Total Expense	80,362,422	81,922,552
Net Revenue (Expense)	(3,060,177)	(2,263,493)
Budgeted Prior Year Surplus Appropriation	3,540,553	2,663,243
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(388,238)	(369,750)
Local Capital	(92,138)	(30,000)
Total Net Transfers	(480,376)	(399,750)
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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	70,128,783	69,988,889
ISC/LEA Recovery	(3,053,213)	(2,933,795)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	250,000	111,000
Transportation Supplement	280,000	280,000
Carbon Tax Grant	44,347	44,347
Employer Health Tax Grant	584,971	584,971
FSA Marking	13,769	13,769
Operating Grant Enrolment Adjustment	(65,321)	(486,476)
Estimated Strike Savings Returned to the Ministry of Education	(3,455,033)	-
Total Provincial Grants - Ministry of Education	65,105,618	67,980,020
Provincial Grants - Other	40,800	40,800
Federal Grants	-	-
Tuition		
International and Out of Province Students	4,744,000	4,718,400
Total Tuition	4,744,000	4,718,400
Other Revenues		
Funding from First Nations	3,053,213	2,933,795
Miscellaneous		
Miscellaneous and School Generated	605,385	340,990
Cafeteria	68,000	68,000
Reading Recovery	81,854	75,954
Textbook Deposit and Distance Ed Fees	75,000	140,000
International and Out Of Province Homestay	2,763,375	2,751,100
Community Use	35,000	35,000
Total Other Revenue	6,681,827	6,344,839
Rentals and Leases	380,000	380,000
Investment Income	350,000	195,000
Total Operating Revenue	77,302,245	79,659,059

School District No. 63 (Saanich)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	30,362,789	31,838,433
Principals and Vice Principals	4,328,314	4,447,410
Educational Assistants	5,176,360	4,974,499
Support Staff	7,861,798	7,967,628
Other Professionals	2,854,243	2,677,275
Substitutes	2,455,348	2,716,931
Total Salaries	53,038,852	54,622,176
Employee Benefits	13,941,284	13,956,015
Total Salaries and Benefits	66,980,136	68,578,191
Services and Supplies		
Services	5,552,862	5,446,908
Professional Development and Travel	857,693	854,868
Rentals and Leases	120,000	108,000
Dues and Fees	353,050	321,024
Insurance	177,000	168,900
Supplies	4,677,181	4,822,302
Utilities	1,644,500	1,622,359
Total Services and Supplies	13,382,286	13,344,361
Total Operating Expense	80,362,422	81,922,552

School District No. 63 (Saanich)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	22,717,960	497,004	163,941	527,216		2,058,449	25,964,570
1.03 Career Programs	245,097		107,628	52,498		1,117	406,340
1.07 Library Services	774,960			316,095		3,725	1,094,780
1.08 Counselling	769,484	47,090					816,574
1.10 Special Education	3,958,806	377,782	4,567,334	190,166	705,306	178,500	9,977,894
1.30 English Language Learning	581,342						581,342
1.31 Indigenous Education	335,595	152,016	337,457	28,607		14,622	868,297
1.41 School Administration		3,110,073		1,498,673		24,210	4,632,956
1.62 International and Out of Province Students	904,975	144,349		360,946	133,620	3,000	1,546,890
Total Function 1	30,288,219	4,328,314	5,176,360	2,974,201	838,926	2,283,623	45,889,643
4 District Administration							
4.11 Educational Administration				35,383	707,615		742,998
4.40 School District Governance					118,636		118,636
4.41 Business Administration				365,569	612,652		978,221
Total Function 4	-	-	-	400,952	1,438,903	-	1,839,855
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	74,570			147,238	491,017		712,825
5.50 Maintenance Operations				3,273,860		86,725	3,360,585
5.52 Maintenance of Grounds				426,662			426,662
5.56 Utilities							-
Total Function 5	74,570	-	-	3,847,760	491,017	86,725	4,500,072
7 Transportation and Housing							
7.41 Transportation and Housing Administration				55,772	85,397		141,169
7.70 Student Transportation				583,113		85,000	668,113
Total Function 7	-	-	-	638,885	85,397	85,000	809,282
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,362,789	4,328,314	5,176,360	7,861,798	2,854,243	2,455,348	53,038,852

School District No. 63 (Saanich)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	25,964,570	6,738,048	32,702,618	3,223,321	35,925,939	38,771,134
1.03 Career Programs	406,340	110,727	517,067	461,223	978,290	1,038,534
1.07 Library Services	1,094,780	294,470	1,389,250	59,154	1,448,404	1,295,649
1.08 Counselling	816,574	212,488	1,029,062	1,750	1,030,812	1,091,928
1.10 Special Education	9,977,894	2,691,678	12,669,572	680,919	13,350,491	12,195,905
1.30 English Language Learning	581,342	151,701	733,043	4,500	737,543	998,013
1.31 Indigenous Education	868,297	205,254	1,073,551	149,458	1,223,009	1,184,732
1.41 School Administration	4,632,956	1,234,906	5,867,862	134,805	6,002,667	6,131,225
1.62 International and Out of Province Students	1,546,890	406,680	1,953,570	3,768,865	5,722,435	5,516,969
Total Function 1	45,889,643	12,045,952	57,935,595	8,483,995	66,419,590	68,224,089
4 District Administration						
4.11 Educational Administration	742,998	166,024	909,022	119,975	1,028,997	1,056,453
4.40 School District Governance	118,636	3,927	122,563	71,354	193,917	188,251
4.41 Business Administration	978,221	238,985	1,217,206	466,989	1,684,195	2,021,028
Total Function 4	1,839,855	408,936	2,248,791	658,318	2,907,109	3,265,732
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	712,825	147,713	860,538	1,119,064	1,979,602	1,453,382
5.50 Maintenance Operations	3,360,585	988,236	4,348,821	1,128,709	5,477,530	5,400,492
5.52 Maintenance of Grounds	426,662	124,799	551,461	209,000	760,461	753,268
5.56 Utilities	-	-	-	1,430,500	1,430,500	1,449,581
Total Function 5	4,500,072	1,260,748	5,760,820	3,887,273	9,648,093	9,056,723
7 Transportation and Housing						
7.41 Transportation and Housing Administration	141,169	34,298	175,467	9,000	184,467	188,520
7.70 Student Transportation	668,113	191,350	859,463	343,700	1,203,163	1,187,488
Total Function 7	809,282	225,648	1,034,930	352,700	1,387,630	1,376,008
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	53,038,852	13,941,284	66,980,136	13,382,286	80,362,422	81,922,552

School District No. 63 (Saanich)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,762,541	7,596,747
Other Revenue	3,500,000	3,500,000
Investment Income	4,000	4,000
Total Revenue	12,266,541	11,100,747
Expenses		
Instruction	11,577,109	10,650,747
District Administration	383,618	150,000
Operations and Maintenance	305,814	300,000
Total Expense	12,266,541	11,100,747
Budgeted Surplus (Deficit), for the year	-	-

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other
Investment Income
Estimated Strike Savings Returned to the Ministry of Education

Less: Allocated to Revenue
Funding Adjustment

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/LINK
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	30,856	10,699	-	41,969	-	6,231	-	-
305,814	262,636	-	100,000	3,400,000	96,000	19,600	159,674	400,416
			4,000					
305,814	(14,666)	-	104,000	3,400,000	(5,874)	19,600	(5,593)	(15,500)
305,814	278,826	10,699	104,000	3,400,000	90,126	25,831	154,081	384,916
-	-	-	-	41,969	-	-	-	-
305,814	278,826	10,699	100,000	3,400,000	90,126	25,831	154,081	384,916
			4,000					
305,814	278,826	10,699	104,000	3,400,000	90,126	25,831	154,081	384,916
25,318	214,179	-	-	-	41,787	-	19,659	56,536
							57,355	225,451
25,318	214,179	-	-	-	41,787	-	8,207	281,987
7,405	62,647	-	-	-	12,223	-	18,568	80,202
273,091	2,000	10,699	104,000	3,400,000	36,116	25,831	50,292	22,727
305,814	278,826	10,699	104,000	3,400,000	90,126	25,831	154,081	384,916
-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants									
Provincial Grants - Ministry of Education	952,000	6,028,473	974,048	28,500	36,000			9,263,161	
Other								3,500,000	
Investment Income	(30,699)	(401,556)	(74,518)					4,000	
Estimated Strike Savings Returned to the Ministry of Education	921,301	5,626,917	899,530	28,500	36,000			(548,406)	
								12,218,755	
Less: Allocated to Revenue	921,301	5,626,917	899,530	28,500	36,000			12,266,541	
Funding Adjustment	-	117,591	-	-	-			117,591	
Deferred Revenue, end of year								41,969	

Revenues

Provincial Grants - Ministry of Education	921,301	5,626,917	899,530	28,500	36,000			8,762,541	
Other Revenue								3,500,000	
Investment Income								4,000	
	921,301	5,626,917	899,530	28,500	36,000			12,266,541	

Expenses

Salaries									
Teachers		4,466,516						4,486,175	
Principals and Vice Principals	139,420							195,956	
Educational Assistants	193,424							250,779	
Support Staff	105,962							612,697	
Other Professionals	114,193							114,193	
Substitutes	159,015		738,227					905,449	
	712,014	4,466,516	738,227	-	-			6,565,249	
Employee Benefits	184,977	1,160,401	161,303					1,687,726	
Services and Supplies	24,310			28,500	36,000			4,013,566	
	921,301	5,626,917	899,530	28,500	36,000			12,266,541	
Net Revenue (Expense)	-	-	-	-	-			-	

School District No. 63 (Saanich)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,183,304		4,183,304	4,400,000
Total Revenue	4,183,304	-	4,183,304	4,400,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,815,456		5,815,456	5,700,000
Transportation and Housing	211,544		211,544	200,000
Total Expense	6,027,000	-	6,027,000	5,900,000
Net Revenue (Expense)	(1,843,696)	-	(1,843,696)	(1,500,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	388,238		388,238	369,750
Local Capital		92,138	92,138	30,000
Total Net Transfers	388,238	92,138	480,376	399,750
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,455,458)	92,138	(1,363,320)	(1,100,250)