

Amended Annual Budget

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

June 30, 2013

# School District No. 63 (Saanich)

June 30, 2013

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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 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

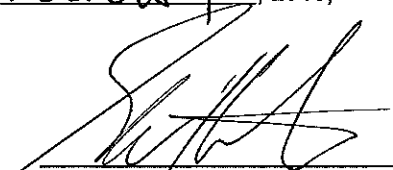
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 63 (Saanich) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$87,552,603 for the 2012/2013 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 2012/2013.

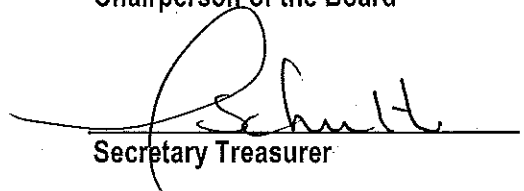
READ A FIRST TIME THE 13 DAY OF February, 2013;

READ A SECOND TIME THE 13 DAY OF February, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 13 DAY OF February, 2013;

(Corporate Seal)

  
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 2012/2013, adopted by the Board the 13 DAY OF February, 2013.

  
Secretary Treasurer

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

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	7,352,938	7,150,000
Adult	186,250	186,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,539,188</b>	<b>7,336,500</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	65,507,641	65,088,075
Tuition	3,885,000	3,167,500
Other Revenue	7,866,369	5,518,791
Rentals and Leases	285,000	286,047
Investment Income	235,000	370,000
Amortization of Deferred Capital Revenue	3,830,000	3,100,000
<b>Total Revenue</b>	<b>81,609,010</b>	<b>77,530,413</b>
<b>Expenses</b>		
Instruction	62,736,835	60,108,093
District Administration	2,478,984	2,104,307
Operations and Maintenance	7,570,190	6,813,138
Transportation and Housing	1,335,936	1,282,307
Amortization of Tangible Capital Assets	5,331,000	4,200,000
Services and Supplies	3,583,656	2,872,600
<b>Total Expense</b>	<b>83,036,601</b>	<b>77,380,445</b>
<b>Net Revenue (Expense)</b>	<b>(1,427,591)</b>	<b>149,968</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,552,593</b>	<b>224,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,125,002</b>	<b>373,968</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,125,002	373,968
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,125,002</b>	<b>373,968</b>

# School District No. 63 (Saanich)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	73,591,484	69,207,845
Operating - Tangible Capital Assets Purchased	1,017,816	
Special Purpose Funds - Total Expense	4,114,117	3,972,600
Special Purpose Funds - Tangible Capital Assets Purchased	1,548,186	1,413,968
Capital Fund - Total Expense	5,331,000	4,200,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,950,000	450,302
<b>Total Budget Bylaw Amount</b>	<u>87,552,603</u>	<u>79,244,715</u>

Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 13, 2013

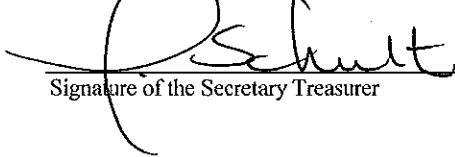
Date Signed



Signature of the Superintendent

Feb 13, 2013

Date Signed



Signature of the Secretary Treasurer

Feb 13, 2013

Date Signed

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

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

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,427,591)</b>	<b>149,968</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,566,002)	(1,413,968)
From Local Capital	(1,950,000)	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(4,516,002)</b>	<b>(1,413,968)</b>
Amortization of Tangible Capital Assets	5,331,000	4,200,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>814,998</b>	<b>2,786,032</b>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(612,593)</b>	<b>2,936,000</b>

# School District No. 63 (Saanich)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2013

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2013 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	3,925,876		34,463,905	38,389,781
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,430,544)	1,443,953	(1,441,000)	(1,427,591)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,017,816)	(1,548,186)	2,566,002	-
Other	(104,233)	104,233		-
<b>Net Changes for the year</b>	<u>(2,552,593)</u>	<u>-</u>	<u>1,125,002</u>	<u>(1,427,591)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>1,373,283</u>	<u>-</u>	<u>35,588,907</u>	<u>36,962,190</u>

# School District No. 63 (Saanich)

Amended Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	62,449,571	62,201,507
Tuition	3,885,000	3,167,500
Other Revenue	5,366,369	3,018,791
Rentals and Leases	285,000	286,047
Investment Income	175,000	310,000
<b>Total Revenue</b>	<u>72,160,940</u>	<u>68,983,845</u>
<b>Expenses</b>		
Instruction	62,206,374	59,008,093
District Administration	2,478,984	2,104,307
Operations and Maintenance	7,570,190	6,813,138
Transportation and Housing	1,335,936	1,282,307
<b>Total Expense</b>	<u>73,591,484</u>	<u>69,207,845</u>
<b>Net Revenue (Expense)</b>	<u>(1,430,544)</u>	<u>(224,000)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>2,552,593</u>	<u>224,000</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,017,816)	
Local Capital	-	
Other	(104,233)	
<b>Total Net Transfers</b>	<u>(1,122,049)</u>	<u>-</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



# School District No. 63 (Saanich)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	61,165,392	61,165,392
AANDC/LEA Recovery	(2,119,007)	(2,119,007)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
Continuing Education February and May Count	264,157	142,047
Distributed Learning February and May Count	2,019,714	1,890,629
Education Guarantee	550,000	603,131
BC Education Plan	142,000	142,000
Carbon Tax Rebate	50,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>62,449,571</b>	<b>62,201,507</b>
<b>Tuition</b>		
Offshore Tuition Fees	3,885,000	3,167,500
<b>Total Tuition</b>	<b>3,885,000</b>	<b>3,167,500</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,119,007	2,119,007
Miscellaneous		
Instructional Cafeteria	68,000	68,000
International Homestay Fees	2,595,000	176,850
Transportation Fees	250,000	236,205
Miscellaneous	334,362	418,729
<b>Total Other Revenue</b>	<b>5,366,369</b>	<b>3,018,791</b>
<b>Rentals and Leases</b>	<b>285,000</b>	<b>286,047</b>
<b>Investment Income</b>	<b>175,000</b>	<b>310,000</b>
<b>Total Operating Revenue</b>	<b>72,160,940</b>	<b>68,983,845</b>

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	30,722,461	30,472,760
Principals and Vice Principals	3,691,944	3,686,816
Educational Assistants	4,206,462	4,422,227
Support Staff	7,205,417	7,346,807
Other Professionals	1,989,326	1,916,557
Substitutes	2,477,527	1,874,731
<b>Total Salaries</b>	<b>50,293,137</b>	<b>49,719,898</b>
<b>Employee Benefits</b>	<b>11,887,881</b>	<b>12,619,973</b>
<b>Total Salaries and Benefits</b>	<b>62,181,018</b>	<b>62,339,871</b>
<b>Services and Supplies</b>		
Services	4,215,938	1,752,699
Student Transportation	3,000	
Professional Development and Travel	770,913	486,433
Rentals and Leases	172,300	117,283
Dues and Fees	124,066	109,621
Insurance	200,590	190,195
Supplies	4,571,194	2,761,743
Utilities	1,352,465	1,450,000
<b>Total Services and Supplies</b>	<b>11,410,466</b>	<b>6,867,974</b>
<b>Total Operating Expense</b>	<b>73,591,484</b>	<b>69,207,845</b>

# School District No. 63 (Saanich)

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

Year Ended June 30, 2013

	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	22,970,582	551,330	310,594	359,508		1,767,218	25,959,232
1.03 Career Programs	323,947		109,440	40,938			474,325
1.07 Library Services	602,952			202,024			804,976
1.08 Counselling	653,361						653,361
1.10 Special Education	1,941,509	236,284	3,482,929	135,090	474,663	300,000	6,570,475
1.30 English Language Learning	284,624						284,624
1.31 Aboriginal Education	344,545	112,809	160,176	19,080			636,610
1.41 School Administration		2,381,305		931,240			3,312,545
1.62 Off Shore Students	936,263	102,554		194,420		3,000	1,236,237
1.64 Other	2,589,777	307,662	143,323	667,072		239,769	3,947,603
<b>Total Function 1</b>	<b>30,647,560</b>	<b>3,691,944</b>	<b>4,206,462</b>	<b>2,549,372</b>	<b>474,663</b>	<b>2,309,987</b>	<b>43,879,988</b>
<b>4 District Administration</b>							
4.11 Educational Administration				18,804	455,883		474,687
4.40 School District Governance					78,238		78,238
4.41 Business Administration				439,001	548,169	33,540	1,020,710
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>457,805</b>	<b>1,082,290</b>	<b>33,540</b>	<b>1,573,635</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	74,901			32,258	353,115		460,274
5.50 Maintenance Operations				3,190,484		120,000	3,310,484
5.52 Maintenance of Grounds				350,096			350,096
5.56 Utilities							
<b>Total Function 5</b>	<b>74,901</b>	<b>-</b>	<b>-</b>	<b>3,572,838</b>	<b>353,115</b>	<b>120,000</b>	<b>4,120,854</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				37,709	79,258		116,967
7.70 Student Transportation				587,693		14,000	601,693
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,402</b>	<b>79,258</b>	<b>14,000</b>	<b>718,660</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>30,722,461</b>	<b>3,691,944</b>	<b>4,206,462</b>	<b>7,205,417</b>	<b>1,989,326</b>	<b>2,477,527</b>	<b>50,293,137</b>

# School District No. 63 (Saanich)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	25,959,232	5,664,697	31,623,929	2,844,764	34,468,693	35,458,873
1.03 Career Programs	474,325	121,223	595,548	495,450	1,090,998	910,513
1.07 Library Services	804,976	203,989	1,008,965	54,265	1,063,230	939,254
1.08 Counselling	653,361	160,207	813,568	12,018	825,586	453,263
1.10 Special Education	6,570,475	1,697,390	8,267,865	316,827	8,584,692	10,010,011
1.30 English Language Learning	284,624	69,790	354,414	6,248	360,662	361,374
1.31 Aboriginal Education	636,610	156,722	793,332	45,327	838,659	805,234
1.41 School Administration	3,312,545	842,682	4,155,227	84,000	4,239,227	3,037,264
1.62 Off Shore Students	1,236,237	308,750	1,544,987	3,491,063	5,036,050	1,081,506
1.64 Other	3,947,603	971,636	4,919,239	779,338	5,698,577	5,950,801
<b>Total Function 1</b>	<b>43,879,988</b>	<b>10,197,086</b>	<b>54,077,074</b>	<b>8,129,300</b>	<b>62,206,374</b>	<b>59,008,093</b>
<b>4 District Administration</b>						
4.11 Educational Administration	474,687	117,009	591,696	146,903	738,599	603,456
4.40 School District Governance	78,238	1,174	79,412	65,588	145,000	145,096
4.41 Business Administration	1,020,710	261,439	1,282,149	313,236	1,595,385	1,355,755
<b>Total Function 4</b>	<b>1,573,635</b>	<b>379,622</b>	<b>1,953,257</b>	<b>525,727</b>	<b>2,478,984</b>	<b>2,104,307</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	460,274	113,913	574,187	304,210	878,397	494,649
5.50 Maintenance Operations	3,310,484	904,636	4,215,120	654,935	4,870,055	4,265,415
5.52 Maintenance of Grounds	350,096	97,292	447,388	124,600	571,988	603,074
5.56 Utilities	-	-	-	1,249,750	1,249,750	1,450,000
<b>Total Function 5</b>	<b>4,120,854</b>	<b>1,115,841</b>	<b>5,236,695</b>	<b>2,333,495</b>	<b>7,570,190</b>	<b>6,813,138</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	116,967	29,913	146,880	4,000	150,880	135,342
7.70 Student Transportation	601,693	165,419	767,112	417,944	1,185,056	1,146,965
<b>Total Function 7</b>	<b>718,660</b>	<b>195,332</b>	<b>913,992</b>	<b>421,944</b>	<b>1,335,936</b>	<b>1,282,307</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>50,293,137</b>	<b>11,887,881</b>	<b>62,181,018</b>	<b>11,410,466</b>	<b>73,591,484</b>	<b>69,207,845</b>

# School District No. 63 (Saanich)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	3,058,070	2,886,568
Other Revenue	2,500,000	2,500,000
<b>Total Revenue</b>	<u>5,558,070</u>	<u>5,386,568</u>
<b>Expenses</b>		
Instruction	530,461	1,100,000
Services and Supplies	3,583,656	2,872,600
<b>Total Expense</b>	<u>4,114,117</u>	<u>3,972,600</u>
<b>Net Revenue (Expense)</b>	<u>1,443,953</u>	<u>1,413,968</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,548,186)	(1,413,968)
Other	104,233	
<b>Total Net Transfers</b>	<u>(1,443,953)</u>	<u>(1,413,968)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/LINK	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	134,570		35,902	993,473					1,163,945
Deferred Revenue, beginning of year, as restated	134,570		35,902	993,473					1,163,945
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	1,398,968	813,883	20,746		96,000	19,600	164,000	374,401	2,887,598
Other				2,500,000					2,500,000
<b>Less: Allocated to Revenue</b>									
Deferred Revenue, end of year	1,398,968	813,883	20,746	2,500,000	96,000	19,600	164,000	374,401	5,387,598
	1,333,538	813,883	56,648	2,500,000	96,000	19,600	164,000	374,401	5,558,070
	-	-	-	993,473	-	-	-	-	993,473
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,533,538	813,883	56,648	2,500,000	96,000	19,600	164,000	374,401	5,058,070
Other Revenue	1,533,538	813,883	56,648	2,500,000	96,000	19,600	164,000	374,401	5,558,070
<b>Expenses</b>									
Salaries									
Teachers		133,603							133,603
Educational Assistants		476,341							476,341
Support Staff					38,101			294,420	399,553
Substitutes		33,165							53,165
Employee Benefits		643,109			38,101		87,032	294,420	1,062,662
Services and Supplies	42,000	170,774		2,500,000	10,588	20,818	80,312	81,691	110,908
	42,000	813,883	-	2,500,000	47,311	20,818	79,332	455,443	2,940,547
	1,491,538	-	56,648	-	96,000	20,818	183,973	(81,042)	1,443,953
<b>Net Revenue (Expense) before Interfund Transfers</b>									
Interfund Transfers	(1,491,538)		(56,648)						(1,548,186)
Tangible Capital Assets Purchased						1,218	21,973	81,042	104,233
Other	(1,491,538)		(56,648)			1,218	21,973	81,042	(1,443,953)
<b>Net Revenue (Expense)</b>									

# School District No. 63 (Saanich)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		60,000	60,000	60,000
Amortization of Deferred Capital Revenue	3,830,000		3,830,000	3,100,000
<b>Total Revenue</b>	<b>3,830,000</b>	<b>60,000</b>	<b>3,890,000</b>	<b>3,160,000</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets	5,331,000		5,331,000	4,200,000
<b>Total Expense</b>	<b>5,331,000</b>	<b>-</b>	<b>5,331,000</b>	<b>4,200,000</b>
<b>Net Revenue (Expense)</b>	<b>(1,501,000)</b>	<b>60,000</b>	<b>(1,441,000)</b>	<b>(1,040,000)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,566,002		2,566,002	1,413,968
<b>Total Net Transfers</b>	<b>2,566,002</b>	<b>-</b>	<b>2,566,002</b>	<b>1,413,968</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,950,000	(1,950,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,950,000</b>	<b>(1,950,000)</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,015,002</b>	<b>(1,890,000)</b>	<b>1,125,002</b>	<b>373,968</b>