

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 63 (Saanich) 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 \$79,244,715 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 2nd DAY OF MAY, 2012;

READ A SECOND TIME THE 2nd DAY OF MAY, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 2nd DAY OF MAY, 2012;

(Corporate Seal)



Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich) Annual Budget Bylaw 2012/2013, adopted by the Board the 2nd DAY OF MAY, 2012.



Secretary Treasurer

School District No. 63 (Saanich)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

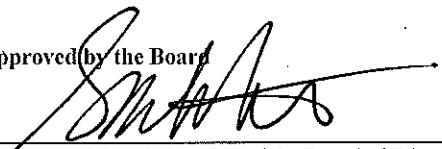
	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	7,150,000	7,473,375
Adult	186,500	140,375
Total Ministry Operating Grant Funded FTE's	7,336,500	7,613,750
Revenue	\$	\$
Provincial Grants		
Ministry of Education	65,088,075	63,915,042
Tuition	3,167,500	3,037,500
Other Revenue	5,518,791	3,018,791
Rentals and Leases	286,047	286,047
Investment Income	370,000	175,000
Amortization of Deferred Capital Revenue	3,100,000	
Total Revenue	77,530,413	70,432,380
Expense		
Instruction	60,108,093	63,885,719
District Administration	2,104,307	2,350,677
Operations and Maintenance	6,813,138	7,189,607
Transportation and Housing	1,282,307	1,291,244
Amortization of Capital Assets	4,200,000	
Services and Supplies	2,872,600	
Total Expense	77,380,445	74,717,247
Net Revenue (Expense)	149,968	(4,284,867)
Budgeted Allocation (Retirement) of Surplus (Deficit)	224,000	4,284,867
Budgeted Surplus (Deficit), for the year	373,968	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	373,968	
Budgeted Surplus (Deficit), for the year	373,968	-

School District No. 63 (Saanich)

Annual Budget - Revenue and Expense

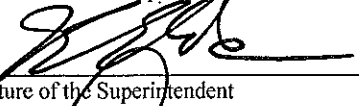
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	69,207,845	74,717,247
Special Purpose Funds - Total Expense	3,972,600	
Special Purpose Funds - Capital Assets Purchased	1,413,968	
Capital Fund - Total Expense	4,200,000	
Capital Fund - Assets Purchased from Local Capital	450,302	
Total Budget Bylaw Amount	79,244,715	74,717,247

Approved by the Board


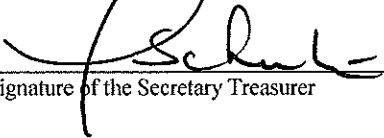
Signature of the Chairperson of the Board of Education

May 7, 2012
Date Signed



Signature of the Superintendent

May 7, 2012
Date Signed



Signature of the Secretary Treasurer

May 7, 2012
Date Signed

School District No. 63 (Saanich)
 Annual Budget - Change in Net Financial Assets (Debt)
 Year Ended June 30, 2013

	2013 Annual Budget \$
Surplus (Deficit) for the year	<u>149,968</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(1,413,968)
From Local Capital	(450,302)
From Deferred Capital Revenue	-
Total Acquisition of Tangible Capital Assets	<u>(1,864,270)</u>
Amortization of Tangible Capital Assets	4,200,000
Net carrying value of Tangible Capital Assets disposed of	-
Write-down carrying value of Tangible Capital Assets	-
Total Effect of change in Tangible Capital Assets	<u>2,335,730</u>
Acquisition of Prepaid Expense	-
Use of Prepaid Expense	-
Acquisition of Supplies Inventory	-
Use of Supplies Inventory	-
Acquisition of Other Assets	-
Use of Other Assets	-
	<u>-</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,485,698</u></u>

School District No. 63 (Saanich)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	62,201,507	63,915,042
Tuition	3,167,500	3,037,500
Other Revenue	3,018,791	3,018,791
Rentals and Leases	286,047	286,047
Investment Income	310,000	175,000
Total Revenue	<u>68,983,845</u>	<u>70,432,380</u>
Expense		
Instruction	59,008,093	63,885,719
District Administration	2,104,307	2,350,677
Operations and Maintenance	6,813,138	7,189,607
Transportation and Housing	1,282,307	1,291,244
Total Expense	<u>69,207,845</u>	<u>74,717,247</u>
Net Revenue (Expense)	<u>(224,000)</u>	<u>(4,284,867)</u>
Budgeted Prior Year Surplus Appropriation	<u>224,000</u>	<u>4,284,867</u>
Budgeted Retirement of Deficit	<u>-</u>	<u>-</u>
Budgeted Reduction of Unfunded Employee Future Benefits	<u>-</u>	<u>-</u>
Net Transfers (to) from other funds		
Capital Assets Purchased	-	-
Capital Assets - Work in Progress	-	-
Local Capital	-	-
Other	-	-
Total Net Transfers	<u>-</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 63 (Saanich)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	61,165,392	62,096,845
AANDC/LEA Recovery	(2,119,007)	(2,119,007)
Other Ministry of Education Grants		
Pay Equity	377,315	377,315
CE February and May count	142,047	175,690
DL February and May count	1,890,629	2,113,362
French Programs funding	-	163,936
Community Link	-	374,401
Strong Start/Ready Set Learn	-	115,600
Education Guarantee	603,131	603,131
FSA Marking	-	13,769
BC Education Plan	142,000	-
Total Provincial Grants - Ministry of Education	<u>62,201,507</u>	<u>63,915,042</u>
Provincial Grants - Other	<u>-</u>	<u>-</u>
Federal Grants	<u>-</u>	<u>-</u>
Tuition		
Summer School Fees	-	-
Continuing Education	-	-
Offshore Tuition Fees	3,167,500	3,037,500
Total Tuition	<u>3,167,500</u>	<u>3,037,500</u>
Other Revenue		
School Referendum Taxes	-	-
Other School District/Education Authorities	-	-
LEA/Direct Funding from First Nations	2,119,007	2,119,007
Miscellaneous		
Instructional Cafeteria	68,000	68,000
STA	25,900	25,900
Crossing Guards	-	-
Homestay	176,850	176,850
Transportation	236,205	236,205
Miscellaneous	272,829	272,829
Other - SIDES	120,000	120,000
Total Other Revenue	<u>3,018,791</u>	<u>3,018,791</u>
Rentals and Leases	<u>286,047</u>	<u>286,047</u>
Investment Income	<u>310,000</u>	<u>175,000</u>
Total Operating Revenue	<u><u>68,983,845</u></u>	<u><u>70,432,380</u></u>

School District No. 63 (Saanich)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	30,472,760	30,503,140
Principals and Vice Principals	3,686,816	3,691,944
Educational Assistants	4,422,227	4,282,951
Support Staff	7,346,807	6,878,407
Other Professionals	1,916,557	2,150,957
Substitutes	1,874,731	2,336,854
Total Salaries	49,719,898	49,844,253
Employee Benefits	12,619,973	12,784,366
Total Salaries and Benefits	62,339,871	62,628,619
Services and Supplies		
Services	1,752,699	2,557,820
Student Transportation	-	-
Professional Development and Travel	486,433	547,019
Rentals and Leases	117,283	117,283
Dues and Fees	109,621	199,683
Insurance	190,195	190,195
Interest	-	-
Supplies	2,761,743	7,092,561
Bad Debts	-	-
Utilities	1,450,000	1,384,067
Total Services and Supplies	6,867,974	12,088,628
Total Operating Expense	69,207,845	74,717,247

School District No. 63 (Saanich)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	22,717,777	1,702,812	535,805	557,852		1,094,687	26,608,933
1.03 Career Programs	404,500		78,934	94,159		2,000	579,593
1.07 Library Services	566,932		28,355	118,608		2,000	715,895
1.08 Counselling	304,740					2,000	306,740
1.10 Special Education	3,076,987	19,163	3,613,678	452,956	386,636	258,975	7,808,395
1.30 English Language Learning	285,200						285,200
1.31 Aboriginal Education	477,300	1,554,625		18,156	121,926	11,200	628,582
1.41 School Administration				808,397		15,000	2,378,022
1.60 Summer School							-
1.61 Continuing Education							-
1.62 Off Shore Students	74,901	102,554		233,203		3,000	413,658
1.64 Other	2,564,423	307,662	165,455	957,869	148,143	199,769	4,343,321
Total Function 1	30,472,760	3,686,816	4,422,227	3,241,200	656,705	1,588,631	44,068,339
4 District Administration							
4.11 Educational Administration				32,906	388,401	10,000	431,307
4.40 School District Governance					75,200		75,200
4.41 Business Administration				389,545	461,831	33,540	884,916
Total Function 4	-	-	-	422,451	925,432	43,540	1,391,423
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				40,170	158,956		199,126
5.50 Maintenance Operations				2,630,500	71,700	228,560	2,930,760
5.52 Maintenance of Grounds				346,547			346,547
5.56 Utilities							-
Total Function 5	-	-	-	3,017,217	230,656	228,560	3,476,433
7 Transportation and Housing							
7.41 Transportation and Housing Administration					103,764		103,764
7.70 Student Transportation				665,939		14,000	679,939
7.73 Housing							-
Total Function 7	-	-	-	665,939	103,764	14,000	783,703
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,472,760	3,686,816	4,422,227	7,346,807	1,916,557	1,874,731	49,719,898

School District No. 63 (Saanich)

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 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	26,608,933	6,652,233	33,261,166	2,197,707	35,458,873	37,717,519
1.03 Career Programs	579,593	145,755	725,348	185,165	910,513	914,905
1.07 Library Services	715,895	179,585	895,480	43,774	939,254	1,073,459
1.08 Counselling	306,740	75,899	382,639	70,624	453,263	468,122
1.10 Special Education	7,808,395	1,958,098	9,766,493	243,518	10,010,011	10,372,108
1.30 English Language Learning	285,200	69,926	355,126	6,248	361,374	361,394
1.31 Aboriginal Education	628,582	153,750	782,332	22,902	805,234	820,360
1.41 School Administration	2,378,022	595,600	2,973,622	63,642	3,037,264	3,077,596
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	413,658	99,447	513,105	568,401	1,081,506	2,056,934
1.64 Other	4,343,321	1,250,462	5,593,783	357,018	5,950,801	7,023,322
Total Function 1	44,068,339	11,180,755	55,249,094	3,758,999	59,008,093	63,885,719
4 District Administration						
4.11 Educational Administration	431,307	107,822	539,129	64,327	603,456	673,350
4.40 School District Governance	75,200	4,537	79,737	65,359	145,096	148,228
4.41 Business Administration	884,916	220,255	1,105,171	250,584	1,355,755	1,529,099
Total Function 4	1,391,423	332,614	1,724,037	380,270	2,104,307	2,350,677
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	199,126	50,133	249,259	245,390	494,649	505,651
5.50 Maintenance Operations	2,930,760	765,855	3,696,615	568,800	4,265,415	4,686,120
5.52 Maintenance of Grounds	346,547	86,507	433,054	170,020	603,074	613,769
5.56 Utilities	-	-	-	1,450,000	1,450,000	1,384,067
Total Function 5	3,476,433	902,495	4,378,928	2,434,210	6,813,138	7,189,607
7 Transportation and Housing						
7.41 Transportation and Housing Administration	103,764	25,439	129,203	6,139	135,342	135,342
7.70 Student Transportation	679,939	178,670	858,609	288,356	1,146,965	1,155,902
7.73 Housing	-	-	-	-	-	-
Total Function 7	783,703	204,109	987,812	294,495	1,282,307	1,291,244
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	49,719,898	12,619,973	62,339,871	6,867,974	69,207,845	74,717,247

School District No. 63 (Saanich)

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

	<u>2013</u> <u>Annual Budget</u> S
Revenue	
Provincial Grants	
Ministry of Education	2,886,568
Other Revenue	<u>2,500,000</u>
Total Revenue	<u><u>5,386,568</u></u>
Expense	
Instruction	1,100,000
District Administration	-
Operations and Maintenance	-
Transportation and Housing	-
Interest	-
Services and Supplies	<u>2,872,600</u>
Total Expense	<u><u>3,972,600</u></u>
Net Revenue (Expense)	<u><u>1,413,968</u></u>
Net Transfers (to) from other funds	
Capital Assets Purchased	<u>(1,413,968)</u>
Total Net Transfers	<u><u>(1,413,968)</u></u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 63 (Saanich)
 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	CommunityLINK	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	50,000	1,000,000	-	-	-	-	1,050,000
Deferred Revenue, beginning of year, as restated	-	-	50,000	1,000,000	-	-	-	-	1,050,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,398,968	814,000	20,000	2,500,000	96,000	19,600	164,000	374,000	2,886,568
Other	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue									
Deferred Revenue, end of year	1,398,968	814,000	20,000	2,500,000	96,000	19,600	164,000	374,000	2,500,000
	1,398,968	814,000	20,000	2,500,000	96,000	19,600	164,000	374,000	5,386,568
	-	-	50,000	1,000,000	-	-	-	-	1,050,000
Revenue									
Provincial Grants - Ministry of Education	1,398,968	814,000	20,000	-	96,000	19,600	164,000	374,000	2,886,568
Other Revenue	-	-	-	2,500,000	-	-	-	-	2,500,000
Expense									
Salaries									
Teachers	241,000								241,000
Educational Assistants							40,000	35,000	75,000
Support Staff	156,000				31,000				187,000
Other Professionals								215,000	215,000
Substitutes	174,000								174,000
Employee Benefits	571,000				31,000		40,000	250,000	892,000
Services and Supplies	129,000				9,000		9,000	61,000	208,000
Capital Assets Purchased	42,000	57,000	20,000	2,500,000	56,000	19,600	115,000	63,000	2,872,600
Interfund Transfers	42,000	757,000	20,000	2,500,000	96,000	19,600	164,000	374,000	3,972,600
Net Revenue (Expense) before Interfund Transfers	1,356,968	57,000	-	-	-	-	-	-	1,413,968
Interfund Transfers									
Capital Assets Purchased	(1,356,968)	(57,000)	-	-	-	-	-	-	(1,413,968)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 63 (Saanich)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Ministry of Education	-	-	-
Other	-	-	-
Municipal Grants Spent on Sites	-	-	-
Federal Grants	-	-	-
Other Revenue	-	-	-
Rentals and Leases	-	-	-
Investment Income	-	60,000	60,000
Gain (Loss) on Disposal of Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	3,100,000	-	3,100,000
Total Revenue	3,100,000	60,000	3,160,000
Expense			
Operations and Maintenance	-	-	-
Transportation and Housing	-	-	-
Amortization of Capital Assets	4,200,000	-	4,200,000
Write-off/down of Buildings and Sites	-	-	-
Interest Payment			
Capital Lease	-	-	-
Capital Loan	-	-	-
Total Expense	4,200,000	-	4,200,000
Net Revenue (Expense)	(1,100,000)	60,000	(1,040,000)
Net Transfers (to) from other funds			
Capital Assets Purchased	1,413,968	-	1,413,968
Capital Lease Payment	-	-	-
Capital Loan Payment	-	-	-
Total Net Transfers	1,413,968	-	1,413,968
Other Adjustments to Fund Balances			
District Portion of Proceeds on Disposal	-	-	-
Capital Assets Purchased from Local Capital	450,302	(450,302)	-
Capital Assets WIP Purchased from Local Capital	-	-	-
Principal Payment			
Capital Lease	-	-	-
Capital Loan	-	-	-
Total Other Adjustments to Fund Balances	450,302	(450,302)	-
Budgeted Surplus (Deficit), for the year	764,270	(390,302)	373,968