

Annual Budget

School District No. 62 (Sooke)

June 30, 2018

School District No. 62 (Sooke)

June 30, 2018

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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. 62 (SOOKE)
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2017/2018 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. 62 (Sooke) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$127,604,013 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 23rd DAY OF MAY, 2017;

READ A SECOND TIME THE 13th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF JUNE, 2017;



A handwritten signature in blue ink, appearing to read "Bob Pullen".

Chairperson of the Board

A handwritten signature in blue ink, appearing to read "Jill".

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke)
Annual Budget Bylaw 2017/2018, adopted by the Board the 13th DAY OF June, 2017.

A handwritten signature in blue ink, appearing to read "Jill".

Secretary Treasurer

School District No. 62 (Sooke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

Statement 2


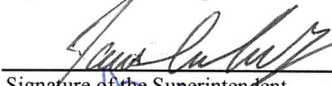
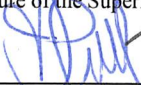
	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	10,676.020	10,350.313
Adult	24.000	51.500
Total Ministry Operating Grant Funded FTE's	10,700.020	10,401.813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	110,252,694	95,688,559
Other	30,000	
Tuition	5,596,103	5,374,558
Other Revenue	3,027,592	2,998,535
Rentals and Leases	388,500	388,500
Investment Income	82,530	82,530
Amortization of Deferred Capital Revenue	6,750,000	6,568,109
Prepaid Lease	61,477	61,477
Total Revenue	126,188,896	111,162,268
Expenses		
Instruction	104,791,639	88,223,673
District Administration	3,104,705	3,008,018
Operations and Maintenance	17,102,232	17,802,306
Transportation and Housing	2,605,437	2,477,273
Total Expense	127,604,013	111,511,270
Net Revenue (Expense)	(1,415,117)	(349,002)
Budgeted Allocation (Retirement) of Surplus (Deficit)	520,117	(573,046)
Budgeted Surplus (Deficit), for the year	(895,000)	(922,048)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(895,000)	(922,048)
Budgeted Surplus (Deficit), for the year	(895,000)	(922,048)

School District No. 62 (Sooke)

Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	101,878,620	96,782,633
Special Purpose Funds - Total Expense	18,018,916	6,092,545
Capital Fund - Total Expense	7,706,477	8,636,092
Budgeted Retirement of Prior Year Deficits		573,046
Total Budget Bylaw Amount	127,604,013	112,084,316

Approved by the Board

	June 15/17
Signature of the Chairperson of the Board of Education	Date Signed
	June 15/17
Signature of the Superintendent	Date Signed
	June 15/17
Signature of the Secretary Treasurer	Date Signed

School District No. 62 (Sooke)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,415,117)	(349,002)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	7,645,000	7,490,157
Total Effect of change in Tangible Capital Assets	7,645,000	7,490,157
Prepaid Lease	61,477	61,477
	61,477	61,477
(Increase) Decrease in Net Financial Assets (Debt)	6,291,360	7,202,632

School District No. 62 (Sooke)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	94,745,677	90,989,247
Tuition	5,596,103	5,374,558
Other Revenue	575,693	550,844
Rentals and Leases	388,500	388,500
Investment Income	52,530	52,530
Total Revenue	101,358,503	97,355,679
Expenses		
Instruction	87,109,537	82,496,613
District Administration	3,104,705	3,008,018
Operations and Maintenance	9,503,941	9,213,115
Transportation and Housing	2,160,437	2,064,887
Total Expense	101,878,620	96,782,633
Net Revenue (Expense)	(520,117)	573,046
Budgeted Prior Year Surplus Appropriation	520,117	
Budgeted Retirement of Deficit		(573,046)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	93,059,503	89,407,384
INAC/LEA Recovery	(304,693)	(304,693)
Other Ministry of Education Grants		
Pay Equity	931,052	931,052
Funding for Graduated Adults	32,813	32,813
Transportation Supplement	358,365	358,365
Carbon Tax Grant	42,526	42,526
Return of Administrative Savings	450,041	450,041
Economic Stability Dividend	71,759	71,759
Holdback	104,311	
Total Provincial Grants - Ministry of Education	<u>94,745,677</u>	<u>90,989,247</u>
Tuition		
Continuing Education	110,000	284,435
International and Out of Province Students	5,486,103	5,090,123
Total Tuition	<u>5,596,103</u>	<u>5,374,558</u>
Other Revenues		
LEA/Direct Funding from First Nations	304,693	304,693
Miscellaneous		
Grants for Crossing Guards	80,000	80,000
Miscellaneous	152,000	127,151
Rebates	39,000	39,000
Total Other Revenue	<u>575,693</u>	<u>550,844</u>
Rentals and Leases	<u>388,500</u>	<u>388,500</u>
Investment Income	<u>52,530</u>	<u>52,530</u>
Total Operating Revenue	<u>101,358,503</u>	<u>97,355,679</u>

School District No. 62 (Sooke)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	42,698,070	41,290,274
Principals and Vice Principals	6,366,850	5,947,531
Educational Assistants	6,089,449	5,842,992
Support Staff	9,867,861	9,358,775
Other Professionals	2,809,565	2,716,816
Substitutes	3,536,994	2,839,740
Total Salaries	71,368,789	67,996,128
Employee Benefits	18,501,653	17,773,783
Total Salaries and Benefits	89,870,442	85,769,911
Services and Supplies		
Services	5,313,040	4,947,035
Student Transportation	1,233	1,233
Professional Development and Travel	1,033,327	1,023,327
Rentals and Leases	214,293	211,993
Dues and Fees	191,171	191,171
Insurance	204,480	201,980
Supplies	3,265,790	2,651,889
Utilities	1,734,044	1,733,294
Bad Debts	50,800	50,800
Total Services and Supplies	12,008,178	11,012,722
Total Operating Expense	101,878,620	96,782,633

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2018

	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	36,612,892	262,401	166,946	1,160,487	439,618	2,257,083	40,899,427
1.03 Career Programs	78,495			111,394		1,201	191,090
1.07 Library Services	519,875			259,647		5,461	784,983
1.08 Counselling	1,520,849					1,736	1,522,585
1.10 Special Education	2,483,197	226,915	5,630,373	65,755	702,621	665,685	9,774,546
1.30 English Language Learning	457,236			18,391			475,627
1.31 Aboriginal Education	525,117	121,980	292,000	42,513		15,300	996,910
1.41 School Administration		5,476,105		2,065,635		181,916	7,723,656
1.61 Continuing Education			130	78,502		16,068	94,700
1.62 International and Out of Province Students	500,409	279,449		179,232		280	959,370
1.64 Other				1,831		50,483	52,314
Total Function 1	42,698,070	6,366,850	6,089,449	3,983,387	1,142,239	3,195,213	63,475,208
4 District Administration							
4.11 Educational Administration					249,884		249,884
4.40 School District Governance					99,118		99,118
4.41 Business Administration				416,474	982,972	54,433	1,453,879
Total Function 4	-	-	-	416,474	1,331,974	54,433	1,802,881
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				60,501	155,349	2,600	218,450
5.50 Maintenance Operations				3,756,096	90,000	207,889	4,053,985
5.52 Maintenance of Grounds				402,537			402,537
5.56 Utilities							-
Total Function 5	-	-	-	4,219,134	245,349	210,489	4,674,972
7 Transportation and Housing							
7.41 Transportation and Housing Administration				56,632	90,003	586	147,221
7.70 Student Transportation				1,192,234		76,273	1,268,507
Total Function 7	-	-	-	1,248,866	90,003	76,859	1,415,728
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	42,698,070	6,366,850	6,089,449	9,867,861	2,809,565	3,536,994	71,368,789

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	40,899,427	10,656,697	51,556,124	2,563,633	54,119,757	51,468,998
1.03 Career Programs	191,090	56,444	247,534	41,630	289,164	282,356
1.07 Library Services	784,983	223,076	1,008,059	60,640	1,068,699	1,024,138
1.08 Counselling	1,522,585	405,086	1,927,671	11,600	1,939,271	1,918,230
1.10 Special Education	9,774,546	2,685,208	12,459,754	511,133	12,970,887	12,068,115
1.30 English Language Learning	475,627	125,498	601,125	45,500	646,625	618,799
1.31 Aboriginal Education	996,910	284,090	1,281,000	184,310	1,465,310	1,385,005
1.41 School Administration	7,723,656	1,866,968	9,590,624	458,713	10,049,337	9,461,676
1.61 Continuing Education	94,700	22,497	117,197	411,127	528,324	600,600
1.62 International and Out of Province Students	959,370	249,733	1,209,103	2,766,581	3,975,684	3,612,217
1.64 Other	52,314	165	52,479	4,000	56,479	56,479
Total Function 1	63,475,208	16,575,462	80,050,670	7,058,867	87,109,537	82,496,613
4 District Administration						
4.11 Educational Administration	249,884	22,497	272,381	22,135	294,516	290,202
4.40 School District Governance	99,118	2,330	101,448	74,809	176,257	176,257
4.41 Business Administration	1,453,879	322,598	1,776,477	857,455	2,633,932	2,541,559
Total Function 4	1,802,881	347,425	2,150,306	954,399	3,104,705	3,008,018
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	218,450	50,813	269,263	216,222	485,485	473,178
5.50 Maintenance Operations	4,053,985	1,083,344	5,137,329	1,087,445	6,224,774	5,931,579
5.52 Maintenance of Grounds	402,537	92,423	494,960	136,595	631,555	628,956
5.56 Utilities	-	-	-	2,162,127	2,162,127	2,179,402
Total Function 5	4,674,972	1,226,580	5,901,552	3,602,389	9,503,941	9,213,115
7 Transportation and Housing						
7.41 Transportation and Housing Administration	147,221	32,150	179,371	21,268	200,639	186,562
7.70 Student Transportation	1,268,507	320,036	1,588,543	371,255	1,959,798	1,878,325
Total Function 7	1,415,728	352,186	1,767,914	392,523	2,160,437	2,064,887
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	71,368,789	18,501,653	89,870,442	12,008,178	101,878,620	96,782,633

School District No. 62 (Sooke)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,507,017	3,614,854
Other	30,000	
Other Revenue	2,451,899	2,447,691
Investment Income	30,000	30,000
Total Revenue	18,018,916	6,092,545
Expenses		
Instruction	17,682,102	5,727,060
Operations and Maintenance	336,814	365,485
Total Expense	18,018,916	6,092,545
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	17,450	365,154	112,655	49,390	-	20,870	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	336,814	372,989			134,400	44,100	182,420	750,473	230,000
Provincial Grants - Other									
Other				1,800,000					
Investment Income				10,000					
	336,814	372,989	-	1,810,000	134,400	44,100	182,420	750,473	230,000
Less: Allocated to Revenue	336,814	372,989	17,450	1,810,000	247,055	93,490	182,420	771,343	230,000
Deferred Revenue, end of year	-	-	-	365,154	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	336,814	372,989	17,450		247,055	93,490	182,420	771,343	230,000
Provincial Grants - Other									
Other Revenue				1,800,000					
Investment Income				10,000					
	336,814	372,989	17,450	1,810,000	247,055	93,490	182,420	771,343	230,000
Expenses									
Salaries									
Teachers							23,000		92,000
Principals and Vice Principals								37,000	5,379
Educational Assistants		291,397							17,000
Support Staff				15,000	158,000			81,000	31,625
Other Professionals					12,000			120,000	
Substitutes				20,000		30,000			2,000
	-	291,397	-	35,000	170,000	30,000	23,000	238,000	148,004
Employee Benefits		81,592		7,000	34,000	6,000	5,750	62,900	40,881
Services and Supplies	336,814		17,450	1,768,000	43,055	57,490	153,670	470,443	41,115
	336,814	372,989	17,450	1,810,000	247,055	93,490	182,420	771,343	230,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Coding and Curriculum Implementation	Classroom Enhancement Fund	Ab Ed Commercial Fishing	ACE-IT	Endowments	Academies	Art Starts	Theaters	Nature K
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	86,571		18,099	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education		13,168,885							
Provincial Grants - Other				30,000					
Other						600,000	7,800	25,000	1,000
Investment Income					20,000				
	-	13,168,885	-	30,000	20,000	600,000	7,800	25,000	1,000
Less: Allocated to Revenue	86,571	13,168,885	18,099	30,000	20,000	600,000	7,800	25,000	1,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	86,571	13,168,885							
Provincial Grants - Other				30,000					
Other Revenue			18,099			600,000	7,800	25,000	1,000
Investment Income					20,000				
	86,571	13,168,885	18,099	30,000	20,000	600,000	7,800	25,000	1,000
Expenses									
Salaries									
Teachers		9,217,759		25,000		50,000			
Principals and Vice Principals						50,000			
Educational Assistants									
Support Staff		239,689				40,000			
Other Professionals									
Substitutes		513,659				2,000			
	-	9,971,107	-	25,000	-	142,000	-	-	-
Employee Benefits		2,757,278		5,000		35,000			
Services and Supplies	86,571	440,500	18,099		20,000	423,000	7,800	25,000	1,000
	86,571	13,168,885	18,099	30,000	20,000	600,000	7,800	25,000	1,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	670,189
Add: Restricted Grants	
Provincial Grants - Ministry of Education	15,220,081
Provincial Grants - Other	30,000
Other	2,433,800
Investment Income	30,000
	<u>17,713,881</u>
Less: Allocated to Revenue	18,018,916
Deferred Revenue, end of year	<u>365,154</u>
Revenues	
Provincial Grants - Ministry of Education	15,507,017
Provincial Grants - Other	30,000
Other Revenue	2,451,899
Investment Income	30,000
	<u>18,018,916</u>
Expenses	
Salaries	
Teachers	9,407,759
Principals and Vice Principals	92,379
Educational Assistants	308,397
Support Staff	565,314
Other Professionals	132,000
Substitutes	567,659
	<u>11,073,508</u>
Employee Benefits	3,035,401
Services and Supplies	3,910,007
	<u>18,018,916</u>
Net Revenue (Expense)	<u>-</u>

School District No. 62 (Sooke)
 Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	-		-	1,084,458
Amortization of Deferred Capital Revenue	6,750,000		6,750,000	6,568,109
Amortization of Deferred Capital Revenue - for long term le	61,477		61,477	61,477
Total Revenue	6,811,477	-	6,811,477	7,714,044
Expenses				
Operations and Maintenance	61,477		61,477	1,145,935
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,200,000		7,200,000	7,077,771
Transportation and Housing	445,000		445,000	412,386
Total Expense	7,706,477	-	7,706,477	8,636,092
Net Revenue (Expense)	(895,000)	-	(895,000)	(922,048)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(895,000)	-	(895,000)	(922,048)