Amended Annual Budget

School District No. 62 (Sooke)

June 30, 2018

Version: 7913-7168-5185
February 09, 2018 14:14

School District No. 62 (Sooke)

June 30, 2018

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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. 62 (SOOKE)
(called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.

2. This bylaw may be cited as School District No. 62 (Sooke) Amended 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 $131,167,452 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 13th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2018;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 27th DAY OF FEBRUARY, 2018.

Secretary Treasurer

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School District No. 62 (Sooke)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	**10,722.250**	10,350.313
Adult	**35.375**	51.500
Total Ministry Operating Grant Funded FTE's	**10,757.625**	10,401.813
Revenues	**$**	$
Provincial Grants		
Ministry of Education	**111,696,227**	95,688,559
Tuition	**6,571,209**	5,374,558
Other Revenue	**4,372,195**	2,998,535
Rentals and Leases	**388,500**	388,500
Investment Income	**74,465**	82,530
Amortization of Deferred Capital Revenue	**6,890,443**	6,568,109
Prepaid Lease	**61,477**	61,477
Total Revenue	**130,054,516**	111,162,268
Expenses		
Instruction	**105,230,350**	88,223,673
District Administration	**4,148,199**	3,008,018
Operations and Maintenance	**19,104,942**	17,802,306
Transportation and Housing	**2,683,961**	2,477,273
Total Expense	**131,167,452**	111,511,270
Net Revenue (Expense)	**(1,112,936)**	(349,002)
Budgeted Allocation (Retirement) of Surplus (Deficit)	**1,187,618**	(573,046)
Budgeted Surplus (Deficit), for the year	**74,682**	(922,048)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**74,682**	(922,048)
Budgeted Surplus (Deficit), for the year	**74,682**	(922,048)

School District No. 62 (Sooke)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**104,087,048**	96,782,633
Special Purpose Funds - Total Expense	**19,393,391**	6,092,545
Capital Fund - Total Expense	**7,687,013**	8,636,092
Budgeted Retirement of Prior Year Deficits		573,046
Total Budget Bylaw Amount	**131,167,452**	112,084,316

Approved by the Board

27/2/2018
Signature of the Chairperson of the Board of Education — Date Signed

28/2/2018
Signature of the Superintendent — Date Signed

February 27/18
Signature of the Secretary Treasurer — Date Signed

School District No. 62 (Sooke)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	**(1,112,936)**	(349,002)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	**7,687,013**	7,490,157
Total Effect of change in Tangible Capital Assets	**7,687,013**	7,490,157
Prepaid Lease	**61,477**	61,477
	61,477	61,477
(Increase) Decrease in Net Financial Assets (Debt)	**6,635,554**	7,202,632

School District No. 62 (Sooke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	1,187,618	642,839	49,646,803	**51,477,260**
Changes for the year				
Net Revenue (Expense) for the year	(1,187,618)		74,682	**(1,112,936)**
Net Changes for the year	(1,187,618)	-	74,682	**(1,112,936)**
Budgeted Accumulated Surplus (Deficit), end of year	-	**642,839**	**49,721,485**	**50,364,324**

School District No. 62 (Sooke)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**95,271,070**	90,989,247
Tuition	**6,571,209**	5,374,558
Other Revenue	**616,121**	550,844
Rentals and Leases	**388,500**	388,500
Investment Income	**52,530**	52,530
Total Revenue	**102,899,430**	97,355,679
Expenses		
Instruction	**86,173,773**	82,496,613
District Administration	**4,148,199**	3,008,018
Operations and Maintenance	**11,485,074**	9,213,115
Transportation and Housing	**2,280,002**	2,064,887
Total Expense	**104,087,048**	96,782,633
Net Revenue (Expense)	**(1,187,618)**	573,046
Budgeted Prior Year Surplus Appropriation	**1,187,618**	
Budgeted Retirement of Deficit		(573,046)
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 62 (Sooke)

Schedule 2A

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	$	$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	**93,729,733**	89,407,384
INAC/LEA Recovery	**(345,121)**	(304,693)
Other Ministry of Education Grants		
Pay Equity	**931,052**	931,052
Funding for Graduated Adults	**40,000**	32,813
Transportation Supplement	**358,365**	358,365
Economic Stability Dividend	**50,000**	71,759
Return of Administrative Savings	**450,041**	450,041
Carbon Tax Grant	**45,000**	42,526
Student Learning Grant		-
FSA and Monitored Marking	**12,000**	
Total Provincial Grants - Ministry of Education	**95,271,070**	90,989,247
Tuition		
Continuing Education	**110,000**	284,435
International and Out of Province Students	**6,461,209**	5,090,123
Total Tuition	**6,571,209**	5,374,558
Other Revenues		
LEA/Direct Funding from First Nations	**345,121**	304,693
Miscellaneous		
Grants for Crossing Guards	**80,000**	80,000
Miscellaneous	**100,000**	127,151
Rebates	**91,000**	39,000
Total Other Revenue	**616,121**	550,844
Rentals and Leases	**388,500**	388,500
Investment Income	**52,530**	52,530
Total Operating Revenue	**102,899,430**	97,355,679

School District No. 62 (Sooke)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	$	$
Salaries		
Teachers	**40,937,563**	41,290,274
Principals and Vice Principals	**6,530,471**	5,947,531
Educational Assistants	**6,615,111**	5,842,992
Support Staff	**10,313,283**	9,358,775
Other Professionals	**2,859,347**	2,716,816
Substitutes	**3,574,744**	2,839,740
Total Salaries	**70,830,519**	67,996,128
Employee Benefits	**18,419,114**	17,773,783
Total Salaries and Benefits	**89,249,633**	85,769,911
Services and Supplies		
Services	**5,685,516**	4,947,035
Student Transportation	**1,233**	1,233
Professional Development and Travel	**968,444**	1,023,327
Rentals and Leases	**163,824**	211,993
Dues and Fees	**147,610**	191,171
Insurance	**319,480**	201,980
Interest		-
Supplies	**5,766,464**	2,651,889
Utilities	**1,734,044**	1,733,294
Bad Debts	**50,800**	50,800
Total Services and Supplies	**14,837,415**	11,012,722
Total Operating Expense	**104,087,048**	96,782,633

School District No. 62 (Sooke)

Schedule 2C

Amended 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	34,603,204	244,750	166,946	1,355,637		2,361,338	**38,731,875**
1.03 Career Programs	150,200			186,264		1,201	**337,665**
1.07 Library Services	497,380			259,647		5,461	**762,488**
1.08 Counselling	1,546,555					1,736	**1,548,291**
1.10 Special Education	2,375,766	226,915	6,156,165	65,755	746,421	645,643	**10,216,665**
1.30 English Language Learning	437,458						**437,458**
1.31 Aboriginal Education	576,000	100,741	292,000	76,500		10,400	**1,055,641**
1.41 School Administration		5,691,657		2,065,635		181,916	**7,939,208**
1.60 Summer School							**-**
1.61 Continuing Education				32,632		16,068	**48,700**
1.62 International and Out of Province Students	751,000	266,408		249,760		2,000	**1,269,168**
1.64 Other							**-**
Total Function 1	**40,937,563**	**6,530,471**	**6,615,111**	**4,291,830**	**746,421**	**3,225,763**	**62,347,159**
4 District Administration							
4.11 Educational Administration					690,137	7,200	**697,337**
4.40 School District Governance					111,500		**111,500**
4.41 Business Administration				448,453	965,628	54,433	**1,468,514**
Total Function 4	**-**	**-**	**-**	**448,453**	**1,767,265**	**61,633**	**2,277,351**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				75,501	160,636	2,600	**238,737**
5.50 Maintenance Operations				3,716,346	91,460	207,889	**4,015,695**
5.52 Maintenance of Grounds				442,287			**442,287**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**4,234,134**	**252,096**	**210,489**	**4,696,719**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				56,632	93,565	586	**150,783**
7.70 Student Transportation				1,282,234		76,273	**1,358,507**
Total Function 7	**-**	**-**	**-**	**1,338,866**	**93,565**	**76,859**	**1,509,290**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**40,937,563**	**6,530,471**	**6,615,111**	**10,313,283**	**2,859,347**	**3,574,744**	**70,830,519**

School District No. 62 (Sooke)

Amended 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 Amended Annual Budget	2017 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	**38,731,875**	10,247,962	**48,979,837**	2,394,612	**51,374,449**	51,468,998
1.03 Career Programs	**337,665**	94,542	**432,207**	315,430	**747,637**	282,356
1.07 Library Services	**762,488**	210,492	**972,980**	60,640	**1,033,620**	1,024,138
1.08 Counselling	**1,548,291**	395,173	**1,943,464**	8,400	**1,951,864**	1,918,230
1.10 Special Education	**10,216,665**	2,771,837	**12,988,502**	501,811	**13,490,313**	12,068,115
1.30 English Language Learning	**437,458**	111,661	**549,119**	45,891	**595,010**	618,799
1.31 Aboriginal Education	**1,055,641**	286,328	**1,341,969**	194,790	**1,536,759**	1,385,005
1.41 School Administration	**7,939,208**	1,926,142	**9,865,350**	332,920	**10,198,270**	9,461,676
1.60 Summer School	-		-		-	-
1.61 Continuing Education	**48,700**	11,039	**59,739**	409,257	**468,996**	600,600
1.62 International and Out of Province Students	**1,269,168**	331,382	**1,600,550**	3,176,305	**4,776,855**	3,612,217
1.64 Other	-		-		-	56,479
Total Function 1	**62,347,159**	**16,386,558**	**78,733,717**	**7,440,056**	**86,173,773**	82,496,613
4 District Administration						
4.11 Educational Administration	**697,337**	132,274	**829,611**	85,950	**915,561**	290,202
4.40 School District Governance	**111,500**	2,500	**114,000**	97,088	**211,088**	176,257
4.41 Business Administration	**1,468,514**	312,369	**1,780,883**	1,240,667	**3,021,550**	2,541,559
Total Function 4	**2,277,351**	**447,143**	**2,724,494**	**1,423,705**	**4,148,199**	3,008,018
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	**238,737**	56,047	**294,784**	299,964	**594,748**	473,178
5.50 Maintenance Operations	**4,015,695**	1,070,504	**5,086,199**	2,482,445	**7,568,644**	5,931,579
5.52 Maintenance of Grounds	**442,287**	105,673	**547,960**	611,595	**1,159,555**	628,956
5.56 Utilities	-		-	2,162,127	**2,162,127**	2,179,402
Total Function 5	**4,696,719**	**1,232,224**	**5,928,943**	**5,556,131**	**11,485,074**	9,213,115
7 Transportation and Housing						
7.41 Transportation and Housing Administration	**150,783**	33,153	**183,936**	21,268	**205,204**	186,562
7.70 Student Transportation	**1,358,507**	320,036	**1,678,543**	396,255	**2,074,798**	1,878,325
Total Function 7	**1,509,290**	**353,189**	**1,862,479**	**417,523**	**2,280,002**	2,064,887
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	**70,830,519**	**18,419,114**	**89,249,633**	**14,837,415**	**104,087,048**	96,782,633

School District No. 62 (Sooke)

Schedule 3

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**15,615,382**	3,614,854
Other Revenue	**3,756,074**	2,447,691
Investment Income	**21,935**	30,000
Total Revenue	**19,393,391**	6,092,545
Expenses		
Instruction	**19,056,577**	5,727,060
Operations and Maintenance	**336,814**	365,485
Total Expense	**19,393,391**	6,092,545
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	76	7,874	9,935	436,881	117,039	60,433	-	194,071
Add: Restricted Grants									
Provincial Grants - Ministry of Education	336,814	372,623				192,000	44,100	182,500	750,473
Other					2,500,000				
Investment Income				12,000					
	336,814	372,623	-	12,000	2,500,000	192,000	44,100	182,500	750,473
Less: Allocated to Revenue	336,814	372,699	7,874	21,935	2,936,881	309,039	104,533	182,500	944,544
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	336,814	372,699	7,874			309,039	104,533	182,500	944,544
Other Revenue					2,936,881				
Investment Income				21,935					
	336,814	372,699	7,874	21,935	2,936,881	309,039	104,533	182,500	944,544
Expenses									
Salaries									
Teachers								37,500	29,000
Principals and Vice Principals						25,186			37,000
Educational Assistants		291,171							
Support Staff					50,000	134,900	32,250		111,500
Other Professionals									147,000
Substitutes					50,000	8,000	14,950		
	-	291,171	-	-	100,000	168,086	47,200	37,500	324,500
Employee Benefits		81,528			15,000	48,570	10,630	9,750	86,450
Services and Supplies	336,814		7,874	21,935	2,821,881	92,383	46,703	135,250	533,594
	336,814	372,699	7,874	21,935	2,936,881	309,039	104,533	182,500	944,544
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Quality Teaching	Numeracy	Nature K	ACE-IT
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	82,205	-	-	-	3,826	4,161	4,558	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	230,000			1,427,100	11,610,087				
Other									30,000
Investment Income									
	230,000	-	-	1,427,100	11,610,087	-	-	-	30,000
Less: Allocated to Revenue	230,000	82,205	-	1,427,100	11,610,087	3,826	4,161	4,558	30,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	230,000	82,205		1,427,100	11,610,087	3,826	4,161		
Other Revenue								4,558	30,000
Investment Income									
	230,000	82,205	-	1,427,100	11,610,087	3,826	4,161	4,558	30,000
Expenses									
Salaries									
Teachers	92,000			86,250	9,070,370				25,000
Principals and Vice Principals									
Educational Assistants	17,000								
Support Staff	31,625			220,000					
Other Professionals				80,000					
Substitutes		45,000		620,000					
	140,625	45,000	-	1,006,250	9,070,370	-	-	-	25,000
Employee Benefits	39,375	12,205		245,850	2,539,717				5,000
Services and Supplies	50,000	25,000		175,000		3,826	4,161	4,558	
	230,000	82,205	-	1,427,100	11,610,087	3,826	4,161	4,558	30,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Academies	Ab Ed Commercial Fishing	Art Starts	Theater Rentals	TOTAL
	$	$	$	$	$
Deferred Revenue, beginning of year	-	11,575	2,083	20,977	**955,694**
Add: Restricted Grants					
Provincial Grants - Ministry of Education					**15,145,697**
Other	750,000				**3,280,000**
Investment Income					**12,000**
	750,000	-	-	-	**18,437,697**
Less: Allocated to Revenue	750,000	11,575	2,083	20,977	**19,393,391**
Deferred Revenue, end of year	-	-	-	-	-
Revenues					
Provincial Grants - Ministry of Education					**15,615,382**
Other Revenue	750,000	11,575	2,083	20,977	**3,756,074**
Investment Income					**21,935**
	750,000	11,575	2,083	20,977	**19,393,391**
Expenses					
Salaries					
Teachers	100,000				**9,440,120**
Principals and Vice Principals	25,000				**87,186**
Educational Assistants					**308,171**
Support Staff	40,000				**620,275**
Other Professionals					**227,000**
Substitutes					**737,950**
	165,000	-	-	-	**11,420,702**
Employee Benefits	41,250				**3,135,325**
Services and Supplies	543,750	11,575	2,083	20,977	**4,837,364**
	750,000	11,575	2,083	20,977	**19,393,391**
Net Revenue (Expense)	-	-	-	-	-

School District No. 62 (Sooke)

Schedule 4

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

	2018 Amended Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2017 Amended Annual Budget
	$	$	$	$
Revenues				
Provincial Grants				
Ministry of Education	809,775		**809,775**	1,084,458
Amortization of Deferred Capital Revenue	6,890,443		**6,890,443**	6,568,109
Amortization of Deferred Capital Revenue - for lease	61,477		**61,477**	61,477
Total Revenue	**7,761,695**	-	**7,761,695**	7,714,044
Expenses				
Operations and Maintenance			-	1,145,935
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,283,054		**7,283,054**	7,077,771
Transportation and Housing	403,959		**403,959**	412,386
Total Expense	**7,687,013**	-	**7,687,013**	8,636,092
Net Revenue (Expense)	**74,682**	-	**74,682**	(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	**74,682**	-	**74,682**	(922,048)