

Amended Annual Budget

School District No. 62 (Sooke)

June 30, 2019

School District No. 62 (Sooke)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$142,447,356 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2019;

(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 2018/2019, adopted by the Board the 26th DAY OF FEBRUARY, 2019.



Secretary Treasurer

School District No. 62 (Sooke)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	11,095,313	11,240,701
Adult	27,875	26,375
Total Ministry Operating Grant Funded FTE's	11,123,188	11,267,076
Revenues	\$	\$
Provincial Grants		
Ministry of Education	119,809,074	113,796,868
Tuition	6,996,209	6,896,209
Other Revenue	5,253,342	3,853,721
Rentals and Leases	388,500	388,500
Investment Income	257,886	102,530
Amortization of Deferred Capital Revenue	7,228,094	6,689,801
Prepaid Lease	61,477	61,477
Total Revenue	139,994,582	131,789,106
Expenses		
Instruction	112,979,823	106,470,860
District Administration	4,630,315	4,470,527
Operations and Maintenance	20,475,417	19,350,637
Transportation and Housing	2,970,866	2,958,222
Total Expense	141,056,421	133,250,246
Net Revenue (Expense)	(1,061,839)	(1,461,140)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,163,062	
Budgeted Surplus (Deficit), for the year	2,101,223	(1,461,140)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,101,223	(1,461,140)
Budgeted Surplus (Deficit), for the year	2,101,223	(1,461,140)

School District No. 62 (Sooke)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	111,265,900	108,800,011
Operating - Tangible Capital Assets Purchased	1,390,935	
Special Purpose Funds - Total Expense	20,665,674	14,918,978
Capital Fund - Total Expense	9,124,847	9,531,257
Total Budget Bylaw Amount	142,447,356	133,250,246

Approved by the Board


 Signature of the Chairperson of the Board of Education

Feb 26, 2019
 Date Signed


 Signature of the Superintendent

Feb. 26, 2019
 Date Signed


 Signature of the Secretary Treasurer

Feb 26/19
 Date Signed

School District No. 62 (Sooke)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget \$	2019 Annual Budget \$
Surplus (Deficit) for the year	<u>(1,061,839)</u>	<u>(1,461,140)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(1,390,935)</u>	
Total Acquisition of Tangible Capital Assets	<u>(1,390,935)</u>	-
Amortization of Tangible Capital Assets	<u>8,113,806</u>	8,150,941
Total Effect of change in Tangible Capital Assets	<u>6,722,871</u>	8,150,941
Prepaid Lease	<u>61,477</u>	61,477
	<u>61,477</u>	61,477
(Increase) Decrease in Net Financial Assets (Debt)	<u>5,722,509</u>	6,751,278

School District No. 62 (Sooke)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,385,348	642,839	83,109,430	88,137,617
Changes for the year				
Net Revenue (Expense) for the year	(1,772,127)		710,288	(1,061,839)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,390,935)		1,390,935	-
Net Changes for the year	(3,163,062)	-	2,101,223	(1,061,839)
Budgeted Accumulated Surplus (Deficit), end of year	1,222,286	642,839	85,210,653	87,075,778

School District No. 62 (Sooke)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	101,045,483	100,846,651
Tuition	6,996,209	6,896,209
Other Revenue	861,051	616,121
Rentals and Leases	388,500	388,500
Investment Income	202,530	52,530
Total Revenue	109,493,773	108,800,011
Expenses		
Instruction	92,650,963	91,888,696
District Administration	4,630,315	4,470,527
Operations and Maintenance	11,465,573	9,923,869
Transportation and Housing	2,519,049	2,516,919
Total Expense	111,265,900	108,800,011
Net Revenue (Expense)	(1,772,127)	-
Budgeted Prior Year Surplus Appropriation	3,163,062	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,390,935)	
Total Net Transfers	(1,390,935)	-
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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	99,979,117	98,486,022
DISC/LEA Recovery	(370,051)	(345,121)
Other Ministry of Education Grants		
Pay Equity	931,052	931,052
Funding for Graduated Adults	40,000	40,000
Transportation Supplement	358,365	358,365
Economic Stability Dividend	50,000	50,000
Carbon Tax Grant	45,000	45,000
FSA and Monitored Marking	12,000	12,000
Projected Enrolment Increase		1,269,333
Total Provincial Grants - Ministry of Education	101,045,483	100,846,651
Tuition		
Continuing Education	110,000	110,000
International and Out of Province Students	6,886,209	6,786,209
Total Tuition	6,996,209	6,896,209
Other Revenues		
LEA/Direct Funding from First Nations	370,051	345,121
Miscellaneous		
Grants for Crossing Guards	80,000	80,000
Miscellaneous	120,000	100,000
Rebates	91,000	91,000
SGF Discretionary	200,000	
Total Other Revenue	861,051	616,121
Rentals and Leases	388,500	388,500
Investment Income	202,530	52,530
Total Operating Revenue	109,493,773	108,800,011

School District No. 62 (Sooke)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	42,673,214	43,373,216
Principals and Vice Principals	7,301,552	7,187,247
Educational Assistants	7,532,924	7,570,333
Support Staff	11,047,860	11,140,598
Other Professionals	3,638,503	2,981,672
Substitutes	3,806,170	3,575,587
Total Salaries	76,000,223	75,828,653
Employee Benefits	19,825,174	20,019,362
Total Salaries and Benefits	95,825,397	95,848,015
Services and Supplies		
Services	7,136,779	5,988,047
Student Transportation		1,233
Professional Development and Travel	1,140,238	1,112,034
Rentals and Leases	364,163	171,324
Dues and Fees	185,950	147,610
Insurance	345,180	319,480
Supplies	4,443,349	3,387,424
Utilities	1,774,044	1,774,044
Bad Debt	50,800	50,800
Total Services and Supplies	15,440,503	12,951,996
Total Operating Expense	111,265,900	108,800,011

School District No. 62 (Sooke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	34,801,471	94,386	135,000	1,647,502	220,500	2,269,479	39,168,338
1.03 Career Programs	153,247			160,455		21,201	334,903
1.07 Library Services	1,198,191			264,915		5,461	1,468,567
1.08 Counselling	1,791,070						1,791,070
1.10 Special Education	2,464,917	246,306	7,100,000	92,506	959,570	933,700	11,796,999
1.30 English Language Learning	795,656						795,656
1.31 Aboriginal Education	576,000	100,741	297,924	44,382	33,000	10,400	1,062,447
1.41 School Administration		6,587,930		2,226,940	10,191	181,916	9,006,977
1.60 Summer School							-
1.61 Continuing Education				2,200	30,800		33,000
1.62 International and Out of Province Students	892,662	272,189		89,274	171,415	2,000	1,427,540
1.64 Other							-
Total Function 1	42,673,214	7,301,552	7,532,924	4,528,174	1,425,476	3,424,157	66,885,497
4 District Administration							
4.11 Educational Administration					740,927		740,927
4.40 School District Governance					111,500		111,500
4.41 Business Administration				499,188	1,067,011	94,986	1,661,185
Total Function 4	-	-	-	499,188	1,919,438	94,986	2,513,612
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				93,000	103,357	2,600	198,957
5.50 Maintenance Operations				3,961,383	94,964	207,889	4,264,236
5.52 Maintenance of Grounds				511,260			511,260
5.56 Utilities							-
Total Function 5	-	-	-	4,565,643	198,321	210,489	4,974,453
7 Transportation and Housing							
7.41 Transportation and Housing Administration				105,795	95,268	586	201,649
7.70 Student Transportation				1,349,060		75,952	1,425,012
Total Function 7	-	-	-	1,454,855	95,268	76,538	1,626,661
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	42,673,214	7,301,552	7,532,924	11,047,860	3,638,503	3,806,170	76,000,223

School District No. 62 (Sooke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	39,168,338	10,364,708	49,533,046	3,098,510	52,631,556	52,519,779
1.03 Career Programs	334,903	91,608	426,511	298,930	725,441	722,786
1.07 Library Services	1,468,567	393,046	1,861,613	66,682	1,928,295	1,965,224
1.08 Counselling	1,791,070	456,302	2,247,372	10,487	2,257,859	2,302,803
1.10 Special Education	11,796,999	3,146,104	14,943,103	684,080	15,627,183	14,959,889
1.30 English Language Learning	795,656	202,705	998,361	45,500	1,043,861	1,063,827
1.31 Aboriginal Education	1,062,447	294,805	1,357,252	98,189	1,455,441	1,523,263
1.41 School Administration	9,006,977	2,259,505	11,266,482	682,314	11,948,796	11,379,863
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	33,000	1,500	34,500	20,612	55,112	470,112
1.62 International and Out of Province Students	1,427,540	373,574	1,801,114	3,176,305	4,977,419	4,981,150
1.64 Other	-	-	-	-	-	-
Total Function 1	66,885,497	17,583,857	84,469,354	8,181,609	92,650,963	91,888,696
4 District Administration						
4.11 Educational Administration	740,927	160,094	901,021	56,857	957,878	873,034
4.40 School District Governance	111,500	2,500	114,000	147,088	261,088	211,088
4.41 Business Administration	1,661,185	363,687	2,024,872	1,386,477	3,411,349	3,386,405
Total Function 4	2,513,612	526,281	3,039,893	1,590,422	4,630,315	4,470,527
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	198,957	48,263	247,220	344,336	591,556	558,394
5.50 Maintenance Operations	4,264,236	1,161,920	5,426,156	1,222,252	6,648,408	6,472,327
5.52 Maintenance of Grounds	511,260	125,897	637,157	1,394,056	2,031,213	698,752
5.56 Utilities	-	-	-	2,194,396	2,194,396	2,194,396
Total Function 5	4,974,453	1,336,080	6,310,533	5,155,040	11,465,573	9,923,869
7 Transportation and Housing						
7.41 Transportation and Housing Administration	201,649	48,377	250,026	26,268	276,294	274,165
7.70 Student Transportation	1,425,012	330,579	1,755,591	487,164	2,242,755	2,242,754
Total Function 7	1,626,661	378,956	2,005,617	513,432	2,519,049	2,516,919
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	76,000,223	19,825,174	95,825,397	15,440,503	111,265,900	108,800,011

School District No. 62 (Sooke)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,248,027	11,631,378
Other Revenue	4,392,291	3,237,600
Investment Income	25,356	50,000
Total Revenue	<u>20,665,674</u>	<u>14,918,978</u>
Expenses		
Instruction	20,328,860	14,582,164
Operations and Maintenance	336,814	336,814
Total Expense	<u>20,665,674</u>	<u>14,918,978</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 62 (Sooke)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	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	-	-	293	15,356	600,898	83,400	58,355	-	113,531
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	336,814	381,706	-	-	3,000,000	192,000	44,100	182,420	750,473
Other				10,000					10,000
Investment Income	336,814	381,706	293	25,356	3,600,898	275,400	102,455	182,420	874,004
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues	336,814	381,706	293	25,356	3,600,898	275,400	102,455	182,420	874,004
Provincial Grants - Ministry of Education			293						
Other Revenue				25,356					10,000
Investment Income	336,814	381,706	293	25,356	3,600,898	275,400	102,455	182,420	874,004
Expenses									
Salaries									
Teachers									
Principals and Vice Principals						25,599	10,000	37,500	33,000
Educational Assistants		296,719							
Support Staff						135,215	10,875		103,500
Other Professionals									147,000
Substitutes					20,000		26,800		10,000
Employee Benefits					30,000	160,814	47,675	37,500	293,500
Services and Supplies	336,814	84,987	293	25,356	10,000	41,345	6,669	9,750	75,150
	336,814	381,706	293	25,356	3,560,898	73,241	48,111	135,170	505,354
	-	-	-	-	3,600,898	275,400	102,455	182,420	874,004
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Classroom Enhancement Fund - Coding and Curriculum Implementation	Quality Teaching	Nature K	ACE-IT	Academics	Ab Ed Commercial Fishing
Deferred Revenue, beginning of year	\$ -	\$ -	\$ -	\$ 24,649	\$ 498	\$ 5,437	\$ -	\$ 75,777	\$ 11,775
Add: Restricted Grants									
Provincial Grants - Ministry of Education	230,000	1,605,913	12,243,875				30,000	520,000	
Other									
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	\$ 230,000	\$ 1,605,913	\$ 12,243,875	\$ 24,649	\$ 498	\$ 5,437	\$ 30,000	\$ 595,777	\$ 11,775
Revenues									
Provincial Grants - Ministry of Education	230,000	1,605,913	12,243,875	24,649	498	5,437	30,000	595,777	11,775
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers	65,000	25,397	9,795,100					49,120	
Principals and Vice Principals									
Educational Assistants	19,250	170,000							
Support Staff	75,000	220,000							
Other Professionals		93,000							
Substitutes		716,020						14,125	
Employee Benefits	159,250	1,224,417	9,795,100				25,000	63,245	
Services and Supplies	37,500	319,986	2,448,775				5,000	15,105	
	33,250	61,510		24,649	498	5,437		517,427	11,775
	230,000	1,605,913	12,243,875	24,649	498	5,437	30,000	595,777	11,775
Net Revenue (Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

School District No. 62 (Sooke)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Art Starts	Donations	Theaters	VIHA	United Way	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	2,424	6,494	37,433	50,000	2,053	1,088,373
Add: Restricted Grants						15,967,301
Provincial Grants - Ministry of Education		20,000	20,000			3,600,000
Other						10,000
Investment Income		20,000	20,000			19,577,301
Less: Allocated to Revenue	2,424	26,494	57,433	50,000	2,053	20,665,674
Deferred Revenue, end of year	-	-	-	-	-	-
Revenues						
Provincial Grants - Ministry of Education						16,248,027
Other Revenue	2,424	26,494	57,433	50,000	2,053	4,392,291
Investment Income						25,356
Expenses						
Salaries						9,997,117
Teachers						68,599
Principals and Vice Principals						485,969
Educational Assistants						554,590
Support Staff						240,000
Other Professionals						786,945
Substitutes						12,133,220
Employee Benefits						3,054,267
Services and Supplies	2,424	26,494	57,433	50,000	2,053	5,478,187
	2,424	26,494	57,433	50,000	2,053	20,665,674
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,515,564		2,515,564	1,318,839
Investment Income		30,000	30,000	
Amortization of Deferred Capital Revenue	7,228,094		7,228,094	6,689,801
Amortization of Deferred Capital Revenue - for lease	61,477		61,477	61,477
Total Revenue	9,805,135	30,000	9,835,135	8,070,117
Expenses				
Operations and Maintenance	1,011,041		1,011,041	1,380,316
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,661,989		7,661,989	7,709,638
Transportation and Housing	451,817		451,817	441,303
Total Expense	9,124,847	-	9,124,847	9,531,257
Net Revenue (Expense)	680,288	30,000	710,288	(1,461,140)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,390,935		1,390,935	
Total Net Transfers	1,390,935	-	1,390,935	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	2,071,223	30,000	2,101,223	(1,461,140)