

Annual Budget

School District No. 62 (Sooke)

June 30, 2020

School District No. 62 (Sooke)

June 30, 2020

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	13

*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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$143,059,683 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2019;

READ A SECOND TIME THE 28th DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF MAY, 2019;



Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke)
Annual Budget Bylaw 2019/2020, adopted by the Board the 28th DAY OF MAY, 2019.

Secretary Treasurer

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School District No. 62 (Sooke)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020


	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	11,360,688	11,095,313
Adult	57,000	27,875
Total Ministry Operating Grant Funded FTE's	11,417,688	11,123,188
Revenues	\$	\$
Provincial Grants		
Ministry of Education	122,268,149	119,809,074
Tuition	6,996,209	6,996,209
Other Revenue	5,120,651	5,253,342
Rentals and Leases	388,500	388,500
Investment Income	232,530	257,886
Amortization of Deferred Capital Revenue	7,389,098	7,228,094
Amortization of Deferred Capital Revenue - for lease	61,477	61,477
Total Revenue	142,456,614	139,994,582
Expenses		
Instruction	115,370,855	112,979,823
District Administration	4,895,314	4,630,315
Operations and Maintenance	19,710,702	20,475,417
Transportation and Housing	3,082,812	2,970,866
Total Expense	143,059,683	141,056,421
Net Revenue (Expense)	(603,069)	(1,061,839)
Budgeted Allocation (Retirement) of Surplus (Deficit)		3,163,062
Budgeted Surplus (Deficit), for the year	(603,069)	2,101,223
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(603,069)	2,101,223
Budgeted Surplus (Deficit), for the year	(603,069)	2,101,223

School District No. 62 (Sooke)

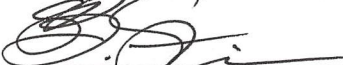
Annual Budget - Revenue and Expense
 Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	114,548,820	111,265,900
Operating - Tangible Capital Assets Purchased		1,390,935
Special Purpose Funds - Total Expense	19,158,634	20,665,674
Capital Fund - Total Expense	9,352,229	9,124,847
Total Budget Bylaw Amount	<u>143,059,683</u>	<u>142,447,356</u>

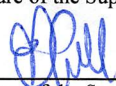
Approved by the Board


 Signature of the Chairperson of the Board of Education

May 28, 2019
 Date Signed


 Signature of the Superintendent

May 28, 2019
 Date Signed


 Signature of the Secretary Treasurer

May 28, 2019
 Date Signed

School District No. 62 (Sooke)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(603,069)	(1,061,839)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(1,390,935)
Total Acquisition of Tangible Capital Assets	-	(1,390,935)
Amortization of Tangible Capital Assets	8,367,752	8,113,806
Total Effect of change in Tangible Capital Assets	8,367,752	6,722,871
Prepaid Lease		61,477
	-	61,477
(Increase) Decrease in Net Financial Assets (Debt)	7,764,683	5,722,509

School District No. 62 (Sooke)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	106,120,530	101,045,483
Tuition	6,996,209	6,996,209
Other Revenue	841,051	861,051
Rentals and Leases	388,500	388,500
Investment Income	202,530	202,530
Total Revenue	114,548,820	109,493,773
Expenses		
Instruction	96,549,035	92,650,963
District Administration	4,895,314	4,630,315
Operations and Maintenance	10,484,666	11,465,573
Transportation and Housing	2,619,805	2,519,049
Total Expense	114,548,820	111,265,900
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

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	104,216,626	99,979,117
DISC/LEA Recovery	(370,051)	(370,051)
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
Employer Health Tax	837,538	
Total Provincial Grants - Ministry of Education	106,120,530	101,045,483
Tuition		
Continuing Education	110,000	110,000
International and Out of Province Students	6,886,209	6,886,209
Total Tuition	6,996,209	6,996,209
Other Revenues		
LEA/Direct Funding from First Nations	370,051	370,051
Miscellaneous		
Grants for Crossing Guards	80,000	80,000
Miscellaneous	100,000	120,000
Rebates	91,000	91,000
SGF Discretionary	200,000	200,000
Total Other Revenue	841,051	861,051
Rentals and Leases	388,500	388,500
Investment Income	202,530	202,530
Total Operating Revenue	114,548,820	109,493,773

School District No. 62 (Sooke)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	44,272,507	42,673,214
Principals and Vice Principals	7,436,644	7,301,552
Educational Assistants	7,605,103	7,532,924
Support Staff	11,760,835	11,047,860
Other Professionals	3,644,396	3,638,503
Substitutes	3,858,742	3,806,170
Total Salaries	78,578,227	76,000,223
Employee Benefits	20,883,636	19,825,174
Total Salaries and Benefits	99,461,863	95,825,397
Services and Supplies		
Services	5,623,207	7,136,779
Professional Development and Travel	1,427,020	1,140,238
Rentals and Leases	368,074	364,163
Dues and Fees	189,733	185,950
Insurance	324,480	345,180
Supplies	5,329,599	4,443,349
Utilities	1,774,044	1,774,044
Bad Debt	50,800	50,800
Total Services and Supplies	15,086,957	15,440,503
Total Operating Expense	114,548,820	111,265,900

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	36,074,624	94,863	136,347	1,751,360	220,500	2,332,097	40,609,791
1.03 Career Programs	207,245			162,056		21,495	390,796
1.07 Library Services	1,282,077			189,433		5,537	1,477,047
1.08 Counselling	1,802,677						1,802,677
1.10 Special Education	2,575,208	247,953	7,170,832	93,429	960,351	908,350	11,956,123
1.30 English Language Learning	886,615						886,615
1.31 Aboriginal Education	576,000	100,741	297,924	77,382		10,400	1,062,447
1.41 School Administration		6,719,742		2,250,935		184,436	9,155,113
1.61 Continuing Education				22,000			22,000
1.62 International and Out of Province Students	858,192	273,345		263,411		2,028	1,396,976
Total Function 1	44,262,638	7,436,644	7,605,103	4,810,006	1,180,851	3,464,343	68,759,585
4 District Administration							
4.11 Educational Administration					747,684		747,684
4.40 School District Governance					111,500		111,500
4.41 Business Administration	9,869			553,931	1,279,523	103,082	1,946,405
Total Function 4	9,869	-	-	553,931	2,138,707	103,082	2,805,589
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				113,670	133,564	2,636	249,870
5.50 Maintenance Operations				4,249,498	95,665	210,769	4,555,932
5.52 Maintenance of Grounds				516,361			516,361
5.56 Utilities							-
Total Function 5	-	-	-	4,879,529	229,229	213,405	5,322,163
7 Transportation and Housing							
7.41 Transportation and Housing Administration				109,850	95,609	586	206,045
7.70 Student Transportation				1,407,519		77,326	1,484,845
Total Function 7	-	-	-	1,517,369	95,609	77,912	1,690,890
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	44,272,507	7,436,644	7,605,103	11,760,835	3,644,396	3,858,742	78,578,227

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	40,609,791	10,911,730	51,521,521	3,981,623	55,503,144	52,631,556
1.03 Career Programs	390,796	107,912	498,708	298,930	797,638	725,441
1.07 Library Services	1,477,047	401,569	1,878,616	66,682	1,945,298	1,928,295
1.08 Counselling	1,802,677	468,696	2,271,373	7,487	2,278,860	2,257,859
1.10 Special Education	11,956,123	3,250,099	15,206,222	735,983	15,942,205	15,627,183
1.30 English Language Learning	886,615	230,520	1,117,135	30,000	1,147,135	1,043,861
1.31 Aboriginal Education	1,062,447	294,805	1,357,252	343,598	1,700,850	1,455,441
1.41 School Administration	9,155,113	2,359,918	11,515,031	717,521	12,232,552	11,948,796
1.61 Continuing Education	22,000	1,522	23,522	31,612	55,134	55,112
1.62 International and Out of Province Students	1,396,976	372,938	1,769,914	3,176,305	4,946,219	4,977,419
Total Function 1	68,759,585	18,399,709	87,159,294	9,389,741	96,549,035	92,650,963
4 District Administration						
4.11 Educational Administration	747,684	164,482	912,166	57,183	969,349	957,878
4.40 School District Governance	111,500	3,500	115,000	147,088	262,088	261,088
4.41 Business Administration	1,946,405	443,389	2,389,794	1,274,083	3,663,877	3,411,349
Total Function 4	2,805,589	611,371	3,416,960	1,478,354	4,895,314	4,630,315
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	249,870	63,650	313,520	340,970	654,490	591,556
5.50 Maintenance Operations	4,555,932	1,261,288	5,817,220	1,111,655	6,928,875	6,648,408
5.52 Maintenance of Grounds	516,361	129,226	645,587	152,595	798,182	2,031,213
5.56 Utilities	-	-	-	2,103,119	2,103,119	2,194,396
Total Function 5	5,322,163	1,454,164	6,776,327	3,708,339	10,484,666	11,465,573
7 Transportation and Housing						
7.41 Transportation and Housing Administration	206,045	51,549	257,594	21,268	278,862	276,294
7.70 Student Transportation	1,484,845	366,843	1,851,688	489,255	2,340,943	2,242,755
Total Function 7	1,690,890	418,392	2,109,282	510,523	2,619,805	2,519,049
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	78,578,227	20,883,636	99,461,863	15,086,957	114,548,820	111,265,900

School District No. 62 (Sooke)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,879,034	16,248,027
Other Revenue	4,279,600	4,392,291
Investment Income		25,356
Total Revenue	19,158,634	20,665,674
Expenses		
Instruction	18,821,820	20,328,860
Operations and Maintenance	336,814	336,814
Total Expense	19,158,634	20,665,674
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			450,000	60,000	50,000		40,000		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	336,814	391,077		192,000	44,100	182,420	755,222	242,000	1,605,913
Other			3,400,000						
	336,814	391,077	3,400,000	192,000	44,100	182,420	755,222	242,000	1,605,913
Less: Allocated to Revenue	336,814	391,077	3,500,000	252,000	94,100	182,420	755,222	242,000	1,605,913
Deferred Revenue, end of year	-	-	350,000	-	-	-	40,000	-	-
Revenues									
Provincial Grants - Ministry of Education	336,814	391,077		252,000	94,100	182,420	755,222	242,000	1,605,913
Other Revenue			3,500,000						
	336,814	391,077	3,500,000	252,000	94,100	182,420	755,222	242,000	1,605,913
Expenses									
Salaries									
Teachers						32,000		96,250	25,397
Principals and Vice Principals				21,000			33,000		
Educational Assistants		305,509						17,789	170,000
Support Staff			10,000	125,000	19,000		103,500	33,086	220,000
Other Professionals							147,000		93,000
Substitutes			20,000	10,000	18,000		10,000		716,020
	-	305,509	30,000	156,000	37,000	32,000	293,500	147,125	1,224,417
Employee Benefits		85,568	12,000	44,000	10,360	8,000	75,150	41,195	319,986
Services and Supplies	336,814		3,458,000	52,000	46,740	142,420	386,572	53,680	61,510
	336,814	391,077	3,500,000	252,000	94,100	182,420	755,222	242,000	1,605,913
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	ACE-IT	Academies	Art Starts	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			130,000		730,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education	11,019,488				14,769,034
Other		30,000	742,000	7,600	4,179,600
	11,019,488	30,000	742,000	7,600	18,948,634
Less: Allocated to Revenue	11,019,488	30,000	742,000	7,600	19,158,634
Deferred Revenue, end of year	-	-	130,000	-	520,000
Revenues					
Provincial Grants - Ministry of Education	11,019,488				14,879,034
Other Revenue		30,000	742,000	7,600	4,279,600
	11,019,488	30,000	742,000	7,600	19,158,634
Expenses					
Salaries					
Teachers	8,815,590	25,000	50,000		9,044,237
Principals and Vice Principals			40,000		94,000
Educational Assistants					493,298
Support Staff			50,000		560,586
Other Professionals					240,000
Substitutes			10,000		784,020
	8,815,590	25,000	150,000	-	11,216,141
Employee Benefits	2,203,898	5,000	42,000		2,847,157
Services and Supplies			550,000	7,600	5,095,336
	11,019,488	30,000	742,000	7,600	19,158,634
Net Revenue (Expense)	-	-	-	-	-

School District No. 62 (Sooke)
 Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2020

Schedule 4

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,268,585		1,268,585	2,515,564
Investment Income		30,000	30,000	30,000
Amortization of Deferred Capital Revenue	7,389,098		7,389,098	7,228,094
Amortization of Deferred Capital Revenue - for lease	61,477		61,477	61,477
Total Revenue	8,719,160	30,000	8,749,160	9,835,135
Expenses				
Operations and Maintenance	984,477		984,477	1,011,041
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,904,745		7,904,745	7,661,989
Transportation and Housing	463,007		463,007	451,817
Total Expense	9,352,229	-	9,352,229	9,124,847
Net Revenue (Expense)	(633,069)	30,000	(603,069)	710,288
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	1,390,935
Total Net Transfers	-	-	-	1,390,935
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(633,069)	30,000	(603,069)	2,101,223