

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 62 (Sooke) 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 \$133,250,246 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 8th DAY OF MAY, 2018;

READ A SECOND TIME THE 22nd DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF MAY, 2018;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Annual Budget Bylaw 2018/2019, adopted by the Board the _____ DAY OF _____, 2018.

Secretary Treasurer

School District No. 62 (Sooke)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	11,240,701	10,722,250
Adult	26,375	35,375
Total Ministry Operating Grant Funded FTE's	11,267,076	10,757,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	113,796,868	111,696,227
Tuition	6,896,209	6,571,209
Other Revenue	3,853,721	4,372,195
Rentals and Leases	388,500	388,500
Investment Income	102,530	74,465
Amortization of Deferred Capital Revenue	6,689,801	6,890,443
Prepaid Lease	61,477	61,477
Total Revenue	131,789,106	130,054,516
Expenses		
Instruction	106,470,860	105,230,350
District Administration	4,470,527	4,148,199
Operations and Maintenance	19,350,637	19,104,942
Transportation and Housing	2,958,222	2,683,961
Total Expense	133,250,246	131,167,452
Net Revenue (Expense)	(1,461,140)	(1,112,936)
Budgeted Allocation (Retirement) of Surplus (Deficit)		1,187,618
Budgeted Surplus (Deficit), for the year	(1,461,140)	74,682
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,461,140)	74,682
Budgeted Surplus (Deficit), for the year	(1,461,140)	74,682

School District No. 62 (Sooke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	108,800,011	104,087,048
Special Purpose Funds - Total Expense	14,918,978	19,393,391
Capital Fund - Total Expense	9,531,257	7,687,013
Total Budget Bylaw Amount	133,250,246	131,167,452

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 62 (Sooke)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,461,140)	(1,112,936)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	8,150,941	7,687,013
Total Effect of change in Tangible Capital Assets	8,150,941	7,687,013
Prepaid Lease	61,477	61,477
	61,477	61,477
(Increase) Decrease in Net Financial Assets (Debt)	6,751,278	6,635,554

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

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	100,846,651	95,271,070
Tuition	6,896,209	6,571,209
Other Revenue	616,121	616,121
Rentals and Leases	388,500	388,500
Investment Income	52,530	52,530
Total Revenue	108,800,011	102,899,430
Expenses		
Instruction	91,888,696	86,173,773
District Administration	4,470,527	4,148,199
Operations and Maintenance	9,923,869	11,485,074
Transportation and Housing	2,516,919	2,280,002
Total Expense	108,800,011	104,087,048
Net Revenue (Expense)	-	(1,187,618)
Budgeted Prior Year Surplus Appropriation		1,187,618
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	98,486,022	93,729,733
DISC/LEA Recovery	(345,121)	(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
Return of Administrative Savings		450,041
Carbon Tax Grant	45,000	45,000
FSA and Monitored Marking	12,000	12,000
Holdback	1,269,333	
Total Provincial Grants - Ministry of Education	100,846,651	95,271,070
Tuition		
Continuing Education	110,000	110,000
International and Out of Province Students	6,786,209	6,461,209
Total Tuition	6,896,209	6,571,209
Other Revenues		
LEA/Direct Funding from First Nations	345,121	345,121
Miscellaneous		
Grants for Crossing Guards	80,000	80,000
Miscellaneous	100,000	100,000
Rebates	91,000	91,000
Total Other Revenue	616,121	616,121
Rentals and Leases	388,500	388,500
Investment Income	52,530	52,530
Total Operating Revenue	108,800,011	102,899,430

School District No. 62 (Sooke)

Schedule 2B

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	43,373,216	40,937,563
Principals and Vice Principals	7,187,247	6,530,471
Educational Assistants	7,570,333	6,615,111
Support Staff	11,140,598	10,313,283
Other Professionals	2,981,672	2,859,347
Substitutes	3,575,587	3,574,744
Total Salaries	75,828,653	70,830,519
Employee Benefits	20,019,362	18,419,114
Total Salaries and Benefits	95,848,015	89,249,633
Services and Supplies		
Services	5,988,047	5,685,516
Student Transportation	1,233	1,233
Professional Development and Travel	1,112,034	968,444
Rentals and Leases	171,324	163,824
Dues and Fees	147,610	147,610
Insurance	319,480	319,480
Supplies	3,387,424	5,766,464
Utilities	1,774,044	1,734,044
Bad Debts	50,800	50,800
Total Services and Supplies	12,951,996	14,837,415
Total Operating Expense	108,800,011	104,087,048

School District No. 62 (Sooke)

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	35,340,226	217,500	170,333	1,651,128		2,310,053	39,689,240
1.03 Career Programs	155,054			160,455		1,201	316,710
1.07 Library Services	1,212,323			264,915		5,461	1,482,699
1.08 Counselling	1,812,194					1,736	1,813,930
1.10 Special Education	2,569,189	226,915	7,102,076	67,089	746,421	645,220	11,356,910
1.30 English Language Learning	805,040						805,040
1.31 Aboriginal Education	576,000	100,741	297,924	77,382		10,400	1,062,447
1.41 School Administration		6,375,683		2,209,363		181,916	8,766,962
1.60 Summer School							-
1.61 Continuing Education				33,424		16,068	49,492
1.62 International and Out of Province Students	903,190	266,408		251,535		2,000	1,423,133
Total Function 1	43,373,216	7,187,247	7,570,333	4,715,291	746,421	3,174,055	66,766,563
4 District Administration							
4.11 Educational Administration					690,137		690,137
4.40 School District Governance					111,500		111,500
4.41 Business Administration				502,067	1,087,953	114,184	1,704,204
Total Function 4	-	-	-	502,067	1,889,590	114,184	2,505,841
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				112,742	160,636	2,600	275,978
5.50 Maintenance Operations				3,901,383	91,460	207,889	4,200,732
5.52 Maintenance of Grounds				451,260			451,260
5.56 Utilities							-
Total Function 5	-	-	-	4,465,385	252,096	210,489	4,927,970
7 Transportation and Housing							
7.41 Transportation and Housing Administration				108,795	93,565	586	202,946
7.70 Student Transportation				1,349,060		76,273	1,425,333
Total Function 7	-	-	-	1,457,855	93,565	76,859	1,628,279
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	43,373,216	7,187,247	7,570,333	11,140,598	2,981,672	3,575,587	75,828,653

School District No. 62 (Sooke)

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 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	39,689,240	10,508,038	50,197,278	2,322,501	52,519,779	51,374,449
1.03 Career Programs	316,710	90,646	407,356	315,430	722,786	747,637
1.07 Library Services	1,482,699	408,982	1,891,681	73,543	1,965,224	1,033,620
1.08 Counselling	1,813,930	480,473	2,294,403	8,400	2,302,803	1,951,864
1.10 Special Education	11,356,910	3,188,771	14,545,681	414,208	14,959,889	13,490,313
1.30 English Language Learning	805,040	213,287	1,018,327	45,500	1,063,827	595,010
1.31 Aboriginal Education	1,062,447	294,805	1,357,252	166,011	1,523,263	1,536,759
1.41 School Administration	8,766,962	2,202,106	10,969,068	410,795	11,379,863	10,198,270
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	49,492	11,493	60,985	409,127	470,112	468,996
1.62 International and Out of Province Students	1,423,133	381,712	1,804,845	3,176,305	4,981,150	4,776,855
Total Function 1	66,766,563	17,780,313	84,546,876	7,341,820	91,888,696	86,173,773
4 District Administration						
4.11 Educational Administration	690,137	132,647	822,784	50,250	873,034	915,561
4.40 School District Governance	111,500	2,500	114,000	97,088	211,088	211,088
4.41 Business Administration	1,704,204	375,748	2,079,952	1,306,453	3,386,405	3,021,550
Total Function 4	2,505,841	510,895	3,016,736	1,453,791	4,470,527	4,148,199
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	275,978	69,490	345,468	212,926	558,394	594,748
5.50 Maintenance Operations	4,200,732	1,151,650	5,352,382	1,119,945	6,472,327	7,568,644
5.52 Maintenance of Grounds	451,260	110,897	562,157	136,595	698,752	1,159,555
5.56 Utilities	-	-	-	2,194,396	2,194,396	2,162,127
Total Function 5	4,927,970	1,332,037	6,260,007	3,663,862	9,923,869	11,485,074
7 Transportation and Housing						
7.41 Transportation and Housing Administration	202,946	49,951	252,897	21,268	274,165	205,204
7.70 Student Transportation	1,425,333	346,166	1,771,499	471,255	2,242,754	2,074,798
Total Function 7	1,628,279	396,117	2,024,396	492,523	2,516,919	2,280,002
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	75,828,653	20,019,362	95,848,015	12,951,996	108,800,011	104,087,048

School District No. 62 (Sooke)

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

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,631,378	15,615,382
Other Revenue	3,237,600	3,756,074
Investment Income	50,000	21,935
Total Revenue	14,918,978	19,393,391
Expenses		
Instruction	14,582,164	19,056,577
Operations and Maintenance	336,814	336,814
Total Expense	14,918,978	19,393,391
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	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	-	-	500,000	43,883	50,000	-	18,142	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	336,814	381,706		192,000	44,100	182,420	752,786	230,000	
Other			2,000,000						
Investment Income			20,000						
	336,814	381,706	2,020,000	192,000	44,100	182,420	752,786	230,000	-
Less: Allocated to Revenue	336,814	381,706	2,500,000	235,883	94,100	182,420	770,928	230,000	-
Deferred Revenue, end of year	-	-	20,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	336,814	381,706		235,883	94,100	182,420	770,928	230,000	
Other Revenue			2,450,000						
Investment Income			50,000						
	336,814	381,706	2,500,000	235,883	94,100	182,420	770,928	230,000	-
Expenses									
Salaries									
Teachers						23,000	29,000	92,000	
Principals and Vice Principals							37,000		
Educational Assistants		298,208						17,000	
Support Staff			10,000	135,000	35,000		111,500	31,625	
Other Professionals							147,000		
Substitutes				10,000	15,000				
	-	298,208	10,000	145,000	50,000	23,000	324,500	140,625	-
Employee Benefits		83,498	2,500	40,000	12,500	5,750	86,450	39,375	
Services and Supplies	336,814		2,487,500	50,883	31,600	153,670	359,978	50,000	
	336,814	381,706	2,500,000	235,883	94,100	182,420	770,928	230,000	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

	Classroom Enhancement Fund - Staffing	ACE-IT	Academies	Art Starts	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	612,025
Add: Restricted Grants					
Provincial Grants - Ministry of Education	9,399,527				11,519,353
Other		30,000	750,000	7,600	2,787,600
Investment Income					20,000
	9,399,527	30,000	750,000	7,600	14,326,953
Less: Allocated to Revenue	9,399,527	30,000	750,000	7,600	14,918,978
Deferred Revenue, end of year	-	-	-	-	20,000
Revenues					
Provincial Grants - Ministry of Education	9,399,527				11,631,378
Other Revenue		30,000	750,000	7,600	3,237,600
Investment Income					50,000
	9,399,527	30,000	750,000	7,600	14,918,978
Expenses					
Salaries					
Teachers	7,460,000	25,000	100,000		7,729,000
Principals and Vice Principals			65,000		102,000
Educational Assistants					315,208
Support Staff			50,000		373,125
Other Professionals					147,000
Substitutes					25,000
	7,460,000	25,000	215,000	-	8,691,333
Employee Benefits	1,939,527	5,000	60,000		2,274,600
Services and Supplies			475,000	7,600	3,953,045
	9,399,527	30,000	750,000	7,600	14,918,978
Net Revenue (Expense)	-	-	-	-	-

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

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,318,839		1,318,839	809,775
Amortization of Deferred Capital Revenue	6,689,801		6,689,801	6,890,443
Amortization of Deferred Capital Revenue - for lease	61,477		61,477	61,477
Total Revenue	8,070,117	-	8,070,117	7,761,695
Expenses				
Operations and Maintenance	1,380,316		1,380,316	
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,709,638		7,709,638	7,283,054
Transportation and Housing	441,303		441,303	403,959
Total Expense	9,531,257	-	9,531,257	7,687,013
Net Revenue (Expense)	(1,461,140)	-	(1,461,140)	74,682
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	(1,461,140)	-	(1,461,140)	74,682