

Annual Budget

**School District No. 62 (Sooke)**

June 30, 2017

# School District No. 62 (Sooke)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$110,036,802 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 10th DAY OF MAY, 2016;

READ A SECOND TIME THE 24th DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF MAY, 2016;



(Corporate Seal)

A handwritten signature in blue ink, appearing to read "R. Z. Phillips", written over a horizontal line.

Chairperson of the Board

A handwritten signature in black ink, appearing to read "D. M.", written over a horizontal line.

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Annual Budget Bylaw 2016/2017, adopted by the Board the 24th DAY OF MAY, 2016.

A handwritten signature in black ink, appearing to read "D. M.", written over a horizontal line.

Secretary Treasurer

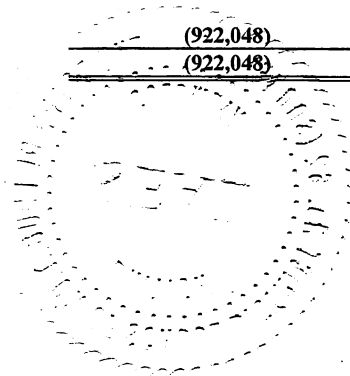
# School District No. 62 (Sooke)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	10,066.932	9,696.438
Adult	41.000	61.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>10,107.932</u>	<u>9,758.063</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	92,925,336	88,771,444
Tuition	5,374,558	3,403,000
Other Revenue	3,714,244	3,170,657
Rentals and Leases	388,500	325,000
Investment Income	82,530	144,400
Amortization of Deferred Capital Revenue	6,568,109	3,889,940
Prepaid Lease	61,477	61,477
<b>Total Revenue</b>	<u>109,114,754</u>	<u>99,765,918</u>
<b>Expenses</b>		
Instruction	86,183,063	81,146,100
District Administration	2,782,000	3,119,208
Operations and Maintenance	17,826,930	14,318,412
Transportation and Housing	2,434,940	2,085,861
<b>Total Expense</b>	<u>109,226,933</u>	<u>100,669,581</u>
<b>Net Revenue (Expense)</b>	<u>(112,179)</u>	<u>(903,663)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<u>(809,869)</u>	
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(922,048)</u>	<u>(903,663)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(922,048)	(903,663)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(922,048)</u>	<u>(903,663)</u>



# School District No. 62 (Sooke)


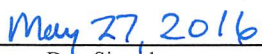
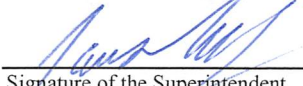
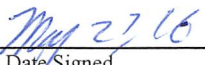

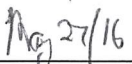
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	94,775,109	89,334,524
Special Purpose Funds - Total Expense	5,815,732	5,846,247
Capital Fund - Total Expense	8,636,092	5,488,810
Budgeted Retirement of Prior Year Deficits	809,869	
<b>Total Budget Bylaw Amount</b>	<b>110,036,802</b>	<b>100,669,581</b>

## 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)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(112,179)</u>	<u>(903,663)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>7,490,157</u>	<u>4,855,080</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>7,490,157</u>	<u>4,855,080</u>
Prepaid Lease	<u>61,477</u>	<u>61,477</u>
	<u>61,477</u>	<u>61,477</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>7,439,455</u>	<u>4,012,894</u>

# School District No. 62 (Sooke)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	88,446,046	84,729,590
Tuition	5,374,558	3,403,000
Other Revenue	1,323,344	776,934
Rentals and Leases	388,500	325,000
Investment Income	52,530	100,000
<b>Total Revenue</b>	<b>95,584,978</b>	<b>89,334,524</b>
<b>Expenses</b>		
Instruction	80,732,816	75,665,338
District Administration	2,782,000	3,119,208
Operations and Maintenance	9,237,739	8,464,117
Transportation and Housing	2,022,554	2,085,861
<b>Total Expense</b>	<b>94,775,109</b>	<b>89,334,524</b>
<b>Net Revenue (Expense)</b>	<b>809,869</b>	<b>-</b>
<b>Budgeted Retirement of Deficit</b>	<b>(809,869)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 62 (Sooke)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	87,672,589	84,043,231
AANDC/LEA Recovery	(304,693)	(304,693)
Other Ministry of Education Grants		
Pay Equity	931,052	931,052
Carbon Tax Rebate	60,000	60,000
French Monitor Grant	6,000	
FSA and Monitored Marking	13,769	
Curriculum Implementation Grant	15,400	
Graduated Enrolment - Adult	51,929	
<b>Total Provincial Grants - Ministry of Education</b>	<u>88,446,046</u>	<u>84,729,590</u>
<b>Tuition</b>		
Continuing Education	284,435	85,000
Offshore Tuition Fees	5,090,123	3,318,000
<b>Total Tuition</b>	<u>5,374,558</u>	<u>3,403,000</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	304,693	304,693
Miscellaneous		
Bus fees	472,500	260,000
Grants for Crossing Guards	80,000	85,800
Contributions from Academies	300,000	126,441
Miscellaneous	166,151	
<b>Total Other Revenue</b>	<u>1,323,344</u>	<u>776,934</u>
<b>Rentals and Leases</b>	<u>388,500</u>	<u>325,000</u>
<b>Investment Income</b>	<u>52,530</u>	<u>100,000</u>
<b>Total Operating Revenue</b>	<u>95,584,978</u>	<u>89,334,524</u>



**School District No. 62 (Sooke)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	40,630,810	37,192,453
Principals and Vice Principals	5,732,021	5,695,102
Educational Assistants	5,655,175	5,598,585
Support Staff	9,588,415	9,253,293
Other Professionals	2,484,686	2,447,124
Substitutes	2,732,063	2,250,086
<b>Total Salaries</b>	<b>66,823,170</b>	<b>62,436,643</b>
<b>Employee Benefits</b>	<b>17,681,090</b>	<b>17,217,379</b>
<b>Total Salaries and Benefits</b>	<b>84,504,260</b>	<b>79,654,022</b>
<b>Services and Supplies</b>		
Services	4,887,765	3,832,036
Student Transportation	1,217	2,000
Professional Development and Travel	706,311	726,577
Rentals and Leases	227,354	209,000
Dues and Fees	200,731	166,033
Insurance	210,279	218,525
Interest	-	-
Supplies	2,348,788	2,873,331
Utilities	1,688,404	1,653,000
<b>Total Services and Supplies</b>	<b>10,270,849</b>	<b>9,680,502</b>
<b>Total Operating Expense</b>	<b>94,775,109</b>	<b>89,334,524</b>

# School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	34,799,310	341,394	145,990	1,111,746	266,230	1,983,467	38,648,137
1.03 Career Programs	77,647			110,776		3,400	191,823
1.07 Library Services	514,256			237,610		2,050	753,916
1.08 Counselling	1,504,411			-		3,850	1,508,261
1.10 Special Education	2,362,775	210,148	5,175,246	64,047	638,643	271,046	8,721,905
1.30 English Language Learning	452,294						452,294
1.31 Aboriginal Education	425,117	110,819	333,939	63,000		15,300	948,175
1.41 School Administration	-	4,906,117		2,008,122		107,550	7,021,789
1.60 Summer School	-			-			-
1.61 Continuing Education	-			131,262		28,500	159,762
1.62 Off Shore Students	495,000	163,543		174,346			832,889
1.64 Other							-
<b>Total Function 1</b>	<b>40,630,810</b>	<b>5,732,021</b>	<b>5,655,175</b>	<b>3,900,909</b>	<b>904,873</b>	<b>2,415,163</b>	<b>59,238,951</b>
<b>4 District Administration</b>							
4.11 Educational Administration					239,684		239,684
4.40 School District Governance					99,100		99,100
4.41 Business Administration				399,371	920,107	43,100	1,362,578
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>399,371</b>	<b>1,258,891</b>	<b>43,100</b>	<b>1,701,362</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				64,335	145,222	2,600	212,157
5.50 Maintenance Operations				3,664,183	90,000	203,800	3,957,983
5.52 Maintenance of Grounds				389,257			389,257
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,117,775</b>	<b>235,222</b>	<b>206,400</b>	<b>4,559,397</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				56,784	85,700	1,600	144,084
7.70 Student Transportation				1,113,576		65,800	1,179,376
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,170,360</b>	<b>85,700</b>	<b>67,400</b>	<b>1,323,460</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>40,630,810</b>	<b>5,732,021</b>	<b>5,655,175</b>	<b>9,588,415</b>	<b>2,484,686</b>	<b>2,732,063</b>	<b>66,823,170</b>

# School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	38,648,137	10,491,061	49,139,198	1,831,362	50,970,560	47,356,969
1.03 Career Programs	191,823	52,132	243,955	32,230	276,185	263,747
1.07 Library Services	753,916	210,350	964,266	55,040	1,019,306	1,133,458
1.08 Counselling	1,508,261	401,007	1,909,268	7,000	1,916,268	1,677,255
1.10 Special Education	8,721,905	2,407,844	11,129,749	394,112	11,523,861	11,314,940
1.30 English Language Learning	452,294	121,005	573,299	14,800	588,099	705,418
1.31 Aboriginal Education	948,175	258,208	1,206,383	157,112	1,363,495	1,322,865
1.41 School Administration	7,021,789	1,719,766	8,741,555	325,544	9,067,099	8,796,676
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	159,762	22,927	182,689	437,075	619,764	529,131
1.62 Off Shore Students	832,889	213,972	1,046,861	2,334,618	3,381,479	2,556,745
1.64 Other	-	-	-	6,700	6,700	8,134
<b>Total Function 1</b>	<b>59,238,951</b>	<b>15,898,272</b>	<b>75,137,223</b>	<b>5,595,593</b>	<b>80,732,816</b>	<b>75,665,338</b>
<b>4 District Administration</b>						
4.11 Educational Administration	239,684	23,389	263,073	24,710	287,783	462,837
4.40 School District Governance	99,100	2,343	101,443	76,400	177,843	193,243
4.41 Business Administration	1,362,578	314,173	1,676,751	639,623	2,316,374	2,463,128
<b>Total Function 4</b>	<b>1,701,362</b>	<b>339,905</b>	<b>2,041,267</b>	<b>740,733</b>	<b>2,782,000</b>	<b>3,119,208</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	212,157	50,147	262,304	199,588	461,892	412,845
5.50 Maintenance Operations	3,957,983	993,216	4,951,199	1,081,758	6,032,957	5,566,317
5.52 Maintenance of Grounds	389,257	87,067	476,324	132,054	608,378	831,955
5.56 Utilities	-	-	-	2,134,512	2,134,512	1,653,000
<b>Total Function 5</b>	<b>4,559,397</b>	<b>1,130,430</b>	<b>5,689,827</b>	<b>3,547,912</b>	<b>9,237,739</b>	<b>8,464,117</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	144,084	30,676	174,760	9,100	183,860	185,406
7.70 Student Transportation	1,179,376	281,807	1,461,183	377,511	1,838,694	1,900,455
7.73 Housing	-	-	-	-	-	-
<b>Total Function 7</b>	<b>1,323,460</b>	<b>312,483</b>	<b>1,635,943</b>	<b>386,611</b>	<b>2,022,554</b>	<b>2,085,861</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>66,823,170</b>	<b>17,681,090</b>	<b>84,504,260</b>	<b>10,270,849</b>	<b>94,775,109</b>	<b>89,334,524</b>

**School District No. 62 (Sooke)**  
 Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2017

Schedule 3

	<b>2017 Annual Budget</b>	<b>2016 Amended Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	3,394,832	3,408,124
Other Revenue	2,390,900	2,393,723
Investment Income	30,000	44,400
<b>Total Revenue</b>	<b>5,815,732</b>	<b>5,846,247</b>
<b>Expenses</b>		
Instruction	5,450,247	5,480,762
Operations and Maintenance	365,485	365,485
<b>Total Expense</b>	<b>5,815,732</b>	<b>5,846,247</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 62 (Sooke)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			15,819	447,774	83,167	30,057	-	59,273	59,327
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	365,485	1,800,439	3,300		192,000	44,100	182,420	748,298	
Other				1,800,000				26,900	
Investment Income				10,000					
	365,485	1,800,439	3,300	1,810,000	192,000	44,100	182,420	775,198	-
<b>Less: Allocated to Revenue</b>	365,485	1,800,439	19,119	1,742,000	225,021	53,050	182,420	775,198	-
<b>Deferred Revenue, end of year</b>	-	-	-	515,774	50,146	21,107	-	59,273	59,327
<b>Revenues</b>									
Provincial Grants - Ministry of Education	365,485	1,800,439	19,119		225,021	53,050	182,420	748,298	
Other Revenue				1,732,000				26,900	
Investment Income				10,000					
	365,485	1,800,439	19,119	1,742,000	225,021	53,050	182,420	775,198	-
<b>Expenses</b>									
Salaries									
Teachers		1,125,274					60,500		
Principals and Vice Principals								69,000	
Educational Assistants									
Support Staff		281,318		15,000	132,156			118,050	
Other Professionals								122,000	
Substitutes				20,000	6,851	13,000	15,500	1,000	
	-	1,406,592	-	35,000	139,007	13,000	76,000	310,050	-
Employee Benefits		393,847		7,000	41,014	3,050	21,280	86,814	
Services and Supplies	365,485		19,119	1,700,000	45,000	37,000	85,140	378,334	
	365,485	1,800,439	19,119	1,742,000	225,021	53,050	182,420	775,198	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Nature K	ACE-IT	Sooke Endowments	Quality Teaching	Academies	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	1,000	-	696,417
<b>Add: Restricted Grants</b>						
Provincial Grants - Ministry of Education						3,336,042
Other	2,000	30,000			600,000	2,458,900
Investment Income			20,000			30,000
	2,000	30,000	20,000	-	600,000	5,824,942
<b>Less: Allocated to Revenue</b>	2,000	30,000	20,000	1,000	600,000	5,815,732
Deferred Revenue, end of year	-	-	-	-	-	705,627
<b>Revenues</b>						
Provincial Grants - Ministry of Education				1,000		3,394,832
Other Revenue	2,000	30,000			600,000	2,390,900
Investment Income			20,000		-	30,000
	2,000	30,000	20,000	1,000	600,000	5,815,732
<b>Expenses</b>						
Salaries						
Teachers						1,185,774
Principals and Vice Principals		23,500			45,000	137,500
Educational Assistants	1,500					1,500
Support Staff					22,000	568,524
Other Professionals						122,000
Substitutes					6,000	62,351
	1,500	23,500	-	-	73,000	2,077,649
Employee Benefits	500	6,500			20,500	580,505
Services and Supplies			20,000	1,000	506,500	3,157,578
	2,000	30,000	20,000	1,000	600,000	5,815,732
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

**School District No. 62 (Sooke)**  
 Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2017

Schedule 4

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,084,458		1,084,458	633,730
Amortization of Deferred Capital Revenue	6,568,109		6,568,109	3,889,940
Prepaid Lease	61,477		61,477	61,477
<b>Total Revenue</b>	<b>7,714,044</b>	<b>-</b>	<b>7,714,044</b>	<b>4,585,147</b>
<b>Expenses</b>				
Operations and Maintenance	1,145,935		1,145,935	633,730
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,077,771		7,077,771	4,855,080
Transportation and Housing	412,386		412,386	
<b>Total Expense</b>	<b>8,636,092</b>	<b>-</b>	<b>8,636,092</b>	<b>5,488,810</b>
<b>Net Revenue (Expense)</b>	<b>(922,048)</b>	<b>-</b>	<b>(922,048)</b>	<b>(903,663)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(922,048)</b>	<b>-</b>	<b>(922,048)</b>	<b>(903,663)</b>