

Annual Budget

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

June 30, 2021

# School District No. 62 (Sooke)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$149,007,559 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 16th DAY OF JUNE, 2020;

READ A SECOND TIME THE 23rd DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2020;

( Corporate Seal )



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Chairperson of the Board



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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Annual Budget Bylaw 2020/2021, adopted by the Board the 23rd DAY OF JUNE, 2020.



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Secretary Treasurer

# School District No. 62 (Sooke)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	11,644,000	11,248,625
Adult	63,000	58,813
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>11,707,000</b>	<b>11,307,438</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	139,092,529	139,882,030
Municipal Grants Spent on Sites		582,000
Tuition	1,583,000	6,970,260
Other Revenue	4,782,485	5,666,841
Rentals and Leases	388,500	388,500
Investment Income	263,875	386,992
Amortization of Deferred Capital Revenue	7,718,490	7,369,239
Amortization of Deferred Capital Revenue - for lease	61,477	61,477
<b>Total Revenue</b>	<b>153,890,356</b>	<b>161,307,339</b>
<b>Expenses</b>		
Instruction	119,832,222	119,633,827
District Administration	5,647,275	4,951,476
Operations and Maintenance	20,371,413	19,922,284
Transportation and Housing	3,156,649	3,069,966
<b>Total Expense</b>	<b>149,007,559</b>	<b>147,577,553</b>
<b>Net Revenue (Expense)</b>	<b>4,882,797</b>	<b>13,729,786</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,194,758</b>	<b>2,061,497</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>7,077,555</b>	<b>15,791,283</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	7,077,555	15,791,283
<b>Budgeted Surplus (Deficit), for the year</b>	<b>7,077,555</b>	<b>15,791,283</b>

# School District No. 62 (Sooke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	119,930,423	116,108,634
Operating - Tangible Capital Assets Purchased		925,420
Special Purpose Funds - Total Expense	19,389,848	22,079,374
Capital Fund - Total Expense	9,687,288	9,389,545
Capital Fund - Tangible Capital Assets Purchased from Local Capital		1,084,597
<b>Total Budget Bylaw Amount</b>	<b>149,007,559</b>	<b>149,587,570</b>

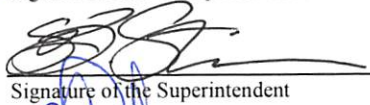
**Approved by the Board**



Signature of the Chairperson of the Board of Education

June 24, 2020

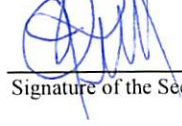
Date Signed



Signature of the Superintendent

June 24, 2020

Date Signed



Signature of the Secretary Treasurer

June 24, 2020

Date Signed

**School District No. 62 (Sooke)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>4,882,797</u>	13,729,786
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(925,420)
From Local Capital		(1,084,597)
From Deferred Capital Revenue	<u>(40,027,868)</u>	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(40,027,868)</u>	(2,010,017)
Amortization of Tangible Capital Assets	<u>8,438,856</u>	8,141,113
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(31,589,012)</u>	6,131,096
	<u>-</u>	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(26,706,215)</u></u>	19,860,882

**School District No. 62 (Sooke)**  
 Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	114,765,405	106,364,727
Tuition	1,583,000	6,970,260
Other Revenue	744,885	895,195
Rentals and Leases	388,500	388,500
Investment Income	253,875	353,875
<b>Total Revenue</b>	<b>117,735,665</b>	<b>114,972,557</b>
<b>Expenses</b>		
Instruction	100,779,188	97,891,267
District Administration	5,647,275	4,951,476
Operations and Maintenance	10,800,318	10,646,086
Transportation and Housing	2,703,642	2,619,805
<b>Total Expense</b>	<b>119,930,423</b>	<b>116,108,634</b>
<b>Net Revenue (Expense)</b>	<b>(2,194,758)</b>	<b>(1,136,077)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,194,758</b>	<b>2,061,497</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(925,420)
<b>Total Net Transfers</b>	<b>-</b>	<b>(925,420)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 62 (Sooke)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	110,357,155	104,464,657
ISC/LEA Recovery	(323,885)	(323,885)
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
Carbon Tax Grant		45,000
Employer Health Tax Grant		837,538
FSA and Monitored Marking	12,000	12,000
Labour Settlement	3,007,718	
Anticipated Enrolment Increase	183,000	
Anticipated Salary Differential Increase	200,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>114,765,405</b>	<b>106,364,727</b>
<b>Tuition</b>		
Continuing Education	110,000	110,000
International and Out of Province Students	1,473,000	6,860,260
<b>Total Tuition</b>	<b>1,583,000</b>	<b>6,970,260</b>
<b>Other Revenues</b>		
Funding from First Nations	323,885	323,885
Miscellaneous		
Grants for Crossing Guards	70,000	80,000
Rebates	51,000	91,000
SGF Discretionary	200,000	261,360
Miscellaneous	100,000	138,950
<b>Total Other Revenue</b>	<b>744,885</b>	<b>895,195</b>
<b>Rentals and Leases</b>	<b>388,500</b>	<b>388,500</b>
<b>Investment Income</b>	<b>253,875</b>	<b>353,875</b>
<b>Total Operating Revenue</b>	<b>117,735,665</b>	<b>114,972,557</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	47,359,788	43,821,569
Principals and Vice Principals	7,796,276	7,591,659
Educational Assistants	10,119,944	8,719,485
Support Staff	12,508,690	11,793,322
Other Professionals	3,945,908	3,897,096
Substitutes	4,294,731	3,820,202
<b>Total Salaries</b>	<b>86,025,337</b>	<b>79,643,333</b>
<b>Employee Benefits</b>	<b>21,829,922</b>	<b>20,796,833</b>
<b>Total Salaries and Benefits</b>	<b>107,855,259</b>	<b>100,440,166</b>
<b>Services and Supplies</b>		
Services	4,244,670	6,222,772
Professional Development and Travel	1,156,941	1,642,837
Rentals and Leases	298,349	268,349
Dues and Fees	204,342	197,842
Insurance	287,180	339,580
Supplies	4,039,038	5,172,244
Utilities	1,793,844	1,774,044
Bad Debt	50,800	50,800
<b>Total Services and Supplies</b>	<b>12,075,164</b>	<b>15,668,468</b>
<b>Total Operating Expense</b>	<b>119,930,423</b>	<b>116,108,634</b>

# School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	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	39,346,044	225,391	141,855	1,846,252	340,970	2,697,458	44,597,970
1.03 Career Programs	216,685			168,603		22,355	407,643
1.07 Library Services	1,351,290			257,086		5,761	1,614,137
1.08 Counselling	1,944,387						1,944,387
1.10 Special Education	2,537,247	254,340	9,616,089	92,596	891,159	836,380	14,227,811
1.30 English Language Learning	1,106,126			40,000			1,146,126
1.31 Indigenous Education	600,500	136,000	362,000	89,350	30,000	17,000	1,234,850
1.41 School Administration		6,924,822		2,317,931		216,887	9,459,640
1.61 Continuing Education				22,889			22,889
1.62 International and Out of Province Students	247,640	255,723		361,316			864,679
<b>Total Function 1</b>	<b>47,349,919</b>	<b>7,796,276</b>	<b>10,119,944</b>	<b>5,196,023</b>	<b>1,262,129</b>	<b>3,795,841</b>	<b>75,520,132</b>
<b>4 District Administration</b>							
4.11 Educational Administration					773,628		773,628
4.40 School District Governance					120,500		120,500
4.41 Business Administration	9,869			588,838	1,459,631	107,206	2,165,544
<b>Total Function 4</b>	<b>9,869</b>	<b>-</b>	<b>-</b>	<b>588,838</b>	<b>2,353,759</b>	<b>107,206</b>	<b>3,059,672</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				117,201	137,100		254,301
5.50 Maintenance Operations				4,487,178	97,311	314,284	4,898,773
5.52 Maintenance of Grounds				532,778			532,778
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,137,157</b>	<b>234,411</b>	<b>314,284</b>	<b>5,685,852</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				114,288	95,609	610	210,507
7.70 Student Transportation				1,472,384		76,790	1,549,174
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,586,672</b>	<b>95,609</b>	<b>77,400</b>	<b>1,759,681</b>
<b>9 Debt Services</b>							
<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>47,359,788</b>	<b>7,796,276</b>	<b>10,119,944</b>	<b>12,508,690</b>	<b>3,945,908</b>	<b>4,294,731</b>	<b>86,025,337</b>

# School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	44,597,970	11,795,367	56,393,337	3,303,252	59,696,589	55,969,142
1.03 Career Programs	407,643	107,614	515,257	298,930	814,187	800,686
1.07 Library Services	1,614,137	395,978	2,010,115	65,162	2,075,277	1,943,470
1.08 Counselling	1,944,387	469,557	2,413,944	7,487	2,421,431	2,278,860
1.10 Special Education	14,227,811	3,411,931	17,639,742	608,385	18,248,127	16,538,054
1.30 English Language Learning	1,146,126	277,759	1,423,885	30,000	1,453,885	1,147,135
1.31 Indigenous Education	1,234,850	325,090	1,559,940	247,560	1,807,500	1,747,250
1.41 School Administration	9,459,640	2,201,517	11,661,157	647,704	12,308,861	12,445,624
1.61 Continuing Education	22,889	1,565	24,454	31,612	56,066	55,134
1.62 International and Out of Province Students	864,679	200,486	1,065,165	832,100	1,897,265	4,965,912
<b>Total Function 1</b>	<b>75,520,132</b>	<b>19,186,864</b>	<b>94,706,996</b>	<b>6,072,192</b>	<b>100,779,188</b>	<b>97,891,267</b>
<b>4 District Administration</b>						
4.11 Educational Administration	773,628	166,690	940,318	552,256	1,492,574	995,792
4.40 School District Governance	120,500	6,500	127,000	152,088	279,088	262,088
4.41 Business Administration	2,165,544	538,455	2,703,999	1,171,614	3,875,613	3,693,596
<b>Total Function 4</b>	<b>3,059,672</b>	<b>711,645</b>	<b>3,771,317</b>	<b>1,875,958</b>	<b>5,647,275</b>	<b>4,951,476</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	254,301	63,588	317,889	346,972	664,861	654,433
5.50 Maintenance Operations	4,898,773	1,323,723	6,222,496	1,288,652	7,511,148	7,090,352
5.52 Maintenance of Grounds	532,778	130,956	663,734	166,731	830,465	798,182
5.56 Utilities	-	-	-	1,793,844	1,793,844	2,103,119
<b>Total Function 5</b>	<b>5,685,852</b>	<b>1,518,267</b>	<b>7,204,119</b>	<b>3,596,199</b>	<b>10,800,318</b>	<b>10,646,086</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	210,507	51,913	262,420	21,268	283,688	278,862
7.70 Student Transportation	1,549,174	361,233	1,910,407	509,547	2,419,954	2,340,943
<b>Total Function 7</b>	<b>1,759,681</b>	<b>413,146</b>	<b>2,172,827</b>	<b>530,815</b>	<b>2,703,642</b>	<b>2,619,805</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>86,025,337</b>	<b>21,829,922</b>	<b>107,855,259</b>	<b>12,075,164</b>	<b>119,930,423</b>	<b>116,108,634</b>

# School District No. 62 (Sooke)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>15,342,248</b>	17,279,462
Other Revenue	<b>4,037,600</b>	4,771,646
Investment Income	<b>10,000</b>	28,266
<b>Total Revenue</b>	<b>19,389,848</b>	22,079,374
<b>Expenses</b>		
Instruction	<b>19,053,034</b>	21,742,560
Operations and Maintenance	<b>336,814</b>	336,814
<b>Total Expense</b>	<b>19,389,848</b>	22,079,374
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	-	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	336,814	399,366			192,000	44,100	182,420	763,767	1,429,873
Other				3,200,000				20,000	
Investment Income			10,000						
	336,814	399,366	10,000	3,200,000	192,000	44,100	182,420	783,767	1,429,873
<b>Less:</b> Allocated to Revenue	336,814	399,366	10,000	3,200,000	192,000	44,100	182,420	783,767	1,429,873
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	336,814	399,366			192,000	44,100	182,420	763,767	1,429,873
Other Revenue				3,200,000				20,000	
Investment Income			10,000						
	336,814	399,366	10,000	3,200,000	192,000	44,100	182,420	783,767	1,429,873
<b>Expenses</b>									
Salaries									
Teachers							36,000		27,541
Principals and Vice Principals								33,000	
Educational Assistants		312,005							170,000
Support Staff				10,000	125,000			103,500	140,000
Other Professionals								157,000	
Substitutes				20,000	10,000	19,500		15,000	795,210
	-	312,005	-	30,000	135,000	19,500	36,000	308,500	1,132,751
Employee Benefits		87,361		12,000	33,000	2,000	9,000	73,350	257,462
Services and Supplies	336,814		10,000	3,158,000	24,000	22,600	137,420	401,917	39,660
	336,814	399,366	10,000	3,200,000	192,000	44,100	182,420	783,767	1,429,873
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	ACE-IT	Academies	Art Starts	Donations	Theatres	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	-	-	-
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education	11,993,908						15,342,248
Other		30,000	730,000	7,600	20,000	30,000	4,037,600
Investment Income							10,000
	11,993,908	30,000	730,000	7,600	20,000	30,000	19,389,848
<b>Less:</b> Allocated to Revenue	11,993,908	30,000	730,000	7,600	20,000	30,000	19,389,848
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-
<b>Revenues</b>							
Provincial Grants - Ministry of Education	11,993,908						15,342,248
Other Revenue		30,000	730,000	7,600	20,000	30,000	4,037,600
Investment Income							10,000
	11,993,908	30,000	730,000	7,600	20,000	30,000	19,389,848
<b>Expenses</b>							
Salaries							
Teachers	9,556,899	25,000	55,000				9,700,440
Principals and Vice Principals			50,000				83,000
Educational Assistants							482,005
Support Staff			50,000				428,500
Other Professionals							157,000
Substitutes			7,600				867,310
	9,556,899	25,000	162,600	-	-	-	11,718,255
Employee Benefits	2,437,009	5,000	35,000				2,951,182
Services and Supplies			532,400	7,600	20,000	30,000	4,720,411
	11,993,908	30,000	730,000	7,600	20,000	30,000	19,389,848
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

**School District No. 62 (Sooke)**  
 Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	8,984,876		<b>8,984,876</b>	16,237,841
Municipal Grants Spent on Sites			-	582,000
Investment Income			-	4,851
Amortization of Deferred Capital Revenue	7,718,490		<b>7,718,490</b>	7,369,239
Amortization of Deferred Capital Revenue - for lease	61,477		<b>61,477</b>	61,477
<b>Total Revenue</b>	<b>16,764,843</b>	-	<b>16,764,843</b>	24,255,408
<b>Expenses</b>				
Operations and Maintenance	1,248,432		<b>1,248,432</b>	1,248,432
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,985,849		<b>7,985,849</b>	7,690,952
Transportation and Housing	453,007		<b>453,007</b>	450,161
<b>Total Expense</b>	<b>9,687,288</b>	-	<b>9,687,288</b>	9,389,545
<b>Net Revenue (Expense)</b>	<b>7,077,555</b>	-	<b>7,077,555</b>	14,865,863
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	925,420
<b>Total Net Transfers</b>	-	-	-	925,420
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>7,077,555</b>	-	<b>7,077,555</b>	15,791,283