

Annual Budget

School District No. 62 (Sooke)

June 30, 2013

School District No. 62 (Sooke)

June 30, 2013

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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 - Amended


A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 62 (SOOKE) (called the "Board") to adopt the budget of the Board for the fiscal year 2012/13 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. The 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 2012/13.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/13 fiscal year and the total budget bylaw amount of \$91,447,773 for the 2012/13 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 2012/13.

READ A FIRST TIME THE 28th DAY OF AUGUST, 2012
READ A SECOND TIME THE 28th DAY OF AUGUST, 2012
READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF AUGUST, 2012.

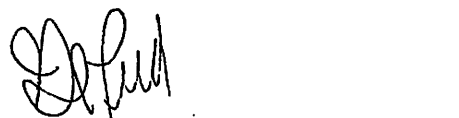


Chairperson of the Board



Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Annual Budget Bylaw 2012/13, adopted by the Board the 28th day of August, 2012.



Secretary-Treasurer

School District No. 62 (Sooke)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	9,301,400	9,104,300
Adult	129,375	125,838
Total Ministry Operating Grant Funded FTE's	9,430,775	9,230,138
Revenue	\$	\$
Provincial Grants		
Ministry of Education	81,097,121	77,979,567
Other		21,375
Tuition	2,100,506	1,961,506
Other Revenue	3,375,409	1,104,982
Rentals and Leases	166,000	145,080
Investment Income	129,760	103,200
Amortization of Deferred Capital Revenue	3,600,000	
District Entered	61,477	
Total Revenue	90,530,273	81,315,710
Expense		
Instruction	73,255,270	68,927,314
District Administration	2,192,214	2,319,520
Operations and Maintenance	9,481,243	8,443,559
Transportation and Housing	1,902,569	1,802,576
Amortization of Capital Assets	4,420,000	
District Entered	61,477	
Total Expense	91,312,773	81,492,969
Net Revenue (Expense)	(782,500)	(177,259)
Budgeted Allocation (Retirement) of Surplus (Deficit)		420,120
Budgeted Reduction of Unfunded Employee Future Benefits	(35,000)	
Budgeted Transfers (to) from other funds (2012 only)		(242,861)
Budgeted Surplus (Deficit), for the year	(817,500)	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(817,500)	
Budgeted Surplus (Deficit), for the year	(817,500)	-

School District No. 62 (Sooke)


Statement 2

Annual Budget - Revenue and Expense

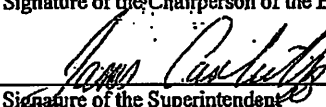
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	81,155,010	81,492,969
Operating - Reduction of Unfunded Employee Future Benefits	35,000	
Special Purpose Funds - Total Expense	5,127,502	
Capital Fund - Total Expense	5,030,261	
Capital Fund - Assets Purchased from Local Capital	100,000	
Local Capital and Other Transfers		242,861
Total Budget Bylaw Amount	91,447,773	81,735,830

Approved by the Board


Signature of the Chairperson of the Board of Education

June 26, 2012
Date Signed


Signature of the Superintendent

June 27, 2012
Date Signed


Signature of the Secretary Treasurer

June 27, 2012
Date Signed

School District No. 62 (Sooke)
 Annual Budget - Change in Net Financial Assets (Debt)
 Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	<u>(782,500)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Local Capital	(100,000)
From Deferred Capital Revenue	<u>1,141,482</u>
Total Acquisition of Tangible Capital Assets	<u>1,041,482</u>
Amortization of Tangible Capital Assets	4,420,000
Total Effect of change in Tangible Capital Assets	<u>5,461,482</u>
Use of Other Assets	<u>61,477</u>
	<u>61,477</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>4,740,459</u></u>

School District No. 62 (Sooke)
Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2013

Schedule 2

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	77,983,095	77,979,567
Other		21,375
Tuition	2,100,506	1,961,506
Other Revenue	840,409	1,104,982
Rentals and Leases	166,000	145,080
Investment Income	100,000	103,200
Total Revenue	81,190,010	81,315,710
Expense		
Instruction	68,535,963	68,927,314
District Administration	2,192,214	2,319,520
Operations and Maintenance	8,524,264	8,443,559
Transportation and Housing	1,902,569	1,802,576
Total Expense	81,155,010	81,492,969
Net Revenue (Expense)	35,000	(177,259)
Budgeted Prior Year Surplus Appropriation		420,120
Budgeted Reduction of Unfunded Employee Future Benefits	(35,000)	
Net Transfers (to) from other funds		
Local Capital		(98,761)
Other		(144,100)
Total Net Transfers	-	(242,861)
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, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	76,899,702	76,808,182
AANDC/LEA Recovery	(381,669)	(381,669)
Other Ministry of Education Grants		
Education Guarantee	474,010	350,523
Pay Equity Maintenance Grant	931,052	931,052
FSA Scoring Grant		13,769
Carbon Tax Rebate	60,000	
French Monitor		21,610
Ready, Set, Learn		44,100
Strong Start		192,000
Total Provincial Grants - Ministry of Education	77,983,095	77,979,567
Provincial Grants - Other		21,375
Tuition		
Continuing Education	100,000	150,000
Offshore Tuition Fees	2,000,506	1,811,506
Total Tuition	2,100,506	1,961,506
Other Revenue		
LEA/Direct Funding from First Nations	381,669	381,669
Miscellaneous		
Bus pass fees	200,000	210,000
Grants for Crossing Guards	85,800	85,800
BC Hydro Grant	44,000	75,400
BCPSEA LMA	-	90,398
UBCM Grants	-	12,500
Miscellaneous	128,940	249,215
Total Other Revenue	840,409	1,104,982
Rentals and Leases	166,000	145,080
Investment Income	100,000	103,200
Total Operating Revenue	81,190,010	81,315,710

School District No. 62 (Sooke)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	34,690,000	34,720,123
Principals and Vice Principals	6,170,383	5,950,565
Educational Assistants	4,963,971	4,942,582
Support Staff	8,324,477	8,496,968
Other Professionals	2,511,689	2,549,889
Substitutes	2,278,670	2,332,910
Total Salaries	58,939,190	58,993,037
Employee Benefits	14,095,507	14,082,370
Total Salaries and Benefits	73,034,697	73,075,407
Services and Supplies		
Services	2,170,355	2,299,268
Student Transportation	6,000	7,000
Professional Development and Travel	743,462	983,075
Rentals and Leases	392,500	389,032
Dues and Fees	169,333	169,831
Insurance	184,525	173,075
Supplies	2,851,138	2,836,281
Utilities	1,603,000	1,560,000
Total Services and Supplies	8,120,313	8,417,562
Total Operating Expense	81,155,010	81,492,969

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	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	29,333,730	2,027,051	100,997	929,608	253,940	1,588,962	34,234,288
1.03 Career Programs	35,375			135,584			170,959
1.07 Library Services	606,681			225,068		3,500	835,249
1.08 Counselling	1,254,044					1,750	1,255,794
1.10 Special Education	2,430,758	204,799	4,470,798	38,786	723,684	277,000	8,145,825
1.30 English Language Learning	359,056	35,913	39,761				434,730
1.31 Aboriginal Education	290,075	106,173	352,415	19,490		5,000	773,153
1.41 School Administration		3,544,975		1,677,359	10,200	63,000	5,295,534
1.61 Continuing Education					101,454		101,454
1.62 Off Shore Students	380,281	198,544		43,043	58,570	49,458	729,896
1.64 Other					49,939	3,500	53,439
Total Function 1	34,690,000	6,117,455	4,963,971	3,068,938	1,197,787	1,992,170	52,030,321
4 District Administration							
4.11 Educational Administration					200,022	7,000	207,022
4.40 School District Governance					73,000		73,000
4.41 Business Administration		52,928		290,059	737,676	45,000	1,125,663
Total Function 4	-	52,928	-	290,059	1,010,698	52,000	1,405,685
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,861	224,144	2,000	274,005
5.50 Maintenance Operations				3,432,812		180,000	3,612,812
5.52 Maintenance of Grounds				384,268			384,268
5.56 Utilities							-
Total Function 5	-	-	-	3,864,941	224,144	182,000	4,271,085
7 Transportation and Housing							
7.41 Transportation and Housing Administration				47,861	79,060	2,500	129,421
7.70 Student Transportation				1,052,678		50,000	1,102,678
Total Function 7	-	-	-	1,100,539	79,060	52,500	1,232,099
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	34,690,000	6,170,383	4,963,971	8,324,477	2,511,689	2,278,670	58,939,190

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	34,234,288	8,367,884	42,602,172	1,947,811	44,549,983	44,659,925
1.03 Career Programs	170,959	41,390	212,349	38,430	250,779	246,433
1.07 Library Services	835,249	195,285	1,030,534	58,600	1,089,134	1,103,817
1.08 Counselling	1,255,794	289,984	1,545,778	8,400	1,554,178	1,438,220
1.10 Special Education	8,145,825	1,998,884	10,144,709	416,097	10,560,806	10,843,000
1.30 English Language Learning	434,730	101,750	536,480	11,000	547,480	375,916
1.31 Aboriginal Education	773,153	179,650	952,803	149,198	1,102,001	1,117,267
1.41 School Administration	5,295,534	1,174,101	6,469,635	242,250	6,711,885	6,497,234
1.61 Continuing Education	101,454	14,426	115,880	395,119	510,999	771,454
1.62 Off Shore Students	729,896	150,464	880,360	706,985	1,587,345	1,504,514
1.64 Other	53,439	13,934	67,373	4,000	71,373	369,534
Total Function 1	52,030,321	12,527,752	64,558,073	3,977,890	68,535,963	68,927,314
4 District Administration						
4.11 Educational Administration	207,022	42,971	249,993	32,065	282,058	277,484
4.40 School District Governance	73,000	1,095	74,095	92,300	166,395	192,279
4.41 Business Administration	1,125,663	231,662	1,357,325	386,436	1,743,761	1,849,757
Total Function 4	1,405,685	275,728	1,681,413	510,801	2,192,214	2,319,520
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	274,005	56,392	330,397	171,588	501,985	512,897
5.50 Maintenance Operations	3,612,812	866,109	4,478,921	1,318,844	5,797,765	5,762,128
5.52 Maintenance of Grounds	384,268	89,246	473,514	148,000	621,514	608,934
5.56 Utilities	-	-	-	1,603,000	1,603,000	1,559,600
Total Function 5	4,271,085	1,011,747	5,282,832	3,241,432	8,524,264	8,443,559
7 Transportation and Housing						
7.41 Transportation and Housing Administration	129,421	28,098	157,519	8,600	166,119	72,868
7.70 Student Transportation	1,102,678	252,182	1,354,860	381,590	1,736,450	1,729,708
Total Function 7	1,232,099	280,280	1,512,379	390,190	1,902,569	1,802,576
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	58,939,190	14,095,507	73,034,697	8,120,313	81,155,010	81,492,969

School District No. 62 (Sooke)
Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013
	Annual Budget
	\$
Revenue	
Provincial Grants	
Ministry of Education	2,565,242
Other Revenue	2,535,000
Investment Income	27,260
Total Revenue	<u><u>5,127,502</u></u>
Expense	
Instruction	4,719,307
Operations and Maintenance	408,195
Total Expense	<u><u>5,127,502</u></u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 62 (Sooke)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Meyer Scholarship
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	10,000	900,000	35,000	5,000	30,000	-	-
Deferred Revenue, beginning of year, as restated	-	-	10,000	900,000	35,000	5,000	30,000	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	403,195	988,116	20,000		192,000	44,100	183,000	744,731	
Other	5,000	5,000	200	2,500,000				35,000	17,060
	408,195	993,116	20,200	2,500,000	192,000	44,100	183,000	779,731	17,060
Less: Allocated to Revenue	408,195	993,116	25,200	2,500,000	199,000	41,200	164,000	779,731	17,060
Deferred Revenue, end of year	-	-	5,000	900,000	28,000	7,900	49,000	-	-
Revenue									
Provincial Grants - Ministry of Education	403,195	988,116	25,000		199,000	41,200	164,000	744,731	
Other Revenue				2,500,000				35,000	
Investment Income	5,000	5,000	200						17,060
	408,195	993,116	25,200	2,500,000	199,000	41,200	164,000	779,731	17,060
Expense									
Salaries									
Teachers		672,125					42,000		
Principals and Vice Principals								29,460	
Educational Assistants		80,000							
Support Staff	200,000				126,000	1,000	10,000		144,000
Other Professionals	50,000								65,000
Substitutes		51,500			3,000				3,500
	250,000	803,625			129,000	1,000	52,000		241,960
Employee Benefits	40,000	184,491			40,000	200	12,000		58,000
Services and Supplies	118,195	5,000	25,200	2,500,000	30,000	40,000	100,000	479,771	17,060
	408,195	993,116	25,200	2,500,000	199,000	41,200	164,000	779,731	17,060
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	<u>980,000</u>
Deferred Revenue, beginning of year, as restated	<u>980,000</u>
Add: Restricted Grants	
Provincial Grants - Ministry of Education	2,575,142
Other	<u>2,562,260</u>
	5,137,402
Less: Allocated to Revenue	<u>5,127,502</u>
Deferred Revenue, end of year	<u>989,900</u>
Revenue	
Provincial Grants - Ministry of Education	2,565,242
Other Revenue	2,535,000
Investment Income	<u>27,260</u>
	5,127,502
Expense	
Salaries	
Teachers	714,125
Principals and Vice Principals	29,460
Educational Assistants	80,000
Support Staff	481,000
Other Professionals	115,000
Substitutes	<u>58,000</u>
	1,477,585
Employee Benefits	334,691
Services and Supplies	<u>3,315,226</u>
	5,127,502
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 62 (Sooke)
Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Ministry of Education	548,784		548,784
Investment Income		2,500	2,500
Amortization of Deferred Capital Revenue	3,600,000		3,600,000
Amortization of DCC on Prepaid Lease	61,477		61,477
Total Revenue	4,210,261	2,500	4,212,761
Expense			
Operations and Maintenance	548,784		548,784
Amortization of Capital Assets	4,420,000		4,420,000
Prepaid Lease	61,477		61,477
Total Expense	5,030,261	-	5,030,261
Net Revenue (Expense)	(820,000)	2,500	(817,500)
Net Transfers (to) from other funds			
Total Net Transfers	-	-	-
Other Adjustments to Fund Balances			
Capital Assets Purchased from Local Capital	100,000	(100,000)	-
Total Other Adjustments to Fund Balances	100,000	(100,000)	-
Budgeted Surplus (Deficit), for the year	(720,000)	(97,500)	(817,500)