

Amended Annual Budget

School District No. 62 (Sooke)

June 30, 2022

School District No. 62 (Sooke)

June 30, 2022

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 62 (SOOKE) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 62 (Sooke) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$166,960,008 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2022;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke)
Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 22nd DAY OF FEBRUARY, 2022.



Secretary Treasurer

School District No. 62 (Sooke)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	12,138,313	11,653,000
Adult	40,438	40,000
Total Ministry Operating Grant Funded FTE's	12,178,751	11,693,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	144,598,542	134,155,881
Tuition	6,712,900	5,356,782
Other Revenue	4,835,368	4,910,369
Rentals and Leases	388,500	388,500
Investment Income	378,090	363,875
Amortization of Deferred Capital Revenue	8,440,864	7,456,368
Amortization of Deferred Capital Revenue - for lease	61,477	61,477
Total Revenue	165,415,741	152,693,252
Expenses		
Instruction	135,346,792	124,959,277
District Administration	6,302,624	5,627,040
Operations and Maintenance	21,822,891	20,364,021
Transportation and Housing	3,316,396	3,193,109
Total Expense	166,788,703	154,143,447
Net Revenue (Expense)	(1,372,962)	(1,450,195)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,416,139	1,496,000
Budgeted Surplus (Deficit), for the year	43,177	45,805
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	43,177	45,805
Budgeted Surplus (Deficit), for the year	43,177	45,805

School District No. 62 (Sooke)
 Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual	2022 Annual Budget
Budget Budget Bylaw Amount		
Operating - Total Expense	131,606,275	125,092,177
Operating - Tangible Capital Assets Purchased	171,305	
Special Purpose Funds - Total Expense	24,567,858	19,590,650
Capital Fund - Total Expense	10,614,570	9,460,620
Total Budget Bylaw Amount	166,960,008	154,143,447

Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 25/22
Date Signed



Signature of the Superintendent

Feb 25/22
Date Signed



Signature of the Secretary Treasurer

Feb 25/22
Date Signed

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,372,962)</u>	<u>(1,450,195)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(171,305)	
From Deferred Capital Revenue	<u>(47,299,170)</u>	(48,470,319)
Total Acquisition of Tangible Capital Assets	<u>(47,470,475)</u>	(48,470,319)
Amortization of Tangible Capital Assets	<u>9,295,178</u>	8,212,188
Total Effect of change in Tangible Capital Assets	<u>(38,175,297)</u>	(40,258,131)
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(39,548,259)</u></u>	<u><u>(41,708,326)</u></u>

School District No. 62 (Sooke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,787,255	673,449	133,798,684	139,259,388
Changes for the year				
Net Revenue (Expense) for the year	(1,244,834)		(128,128)	(1,372,962)
Interfund Transfers				
Tangible Capital Assets Purchased	(171,305)		171,305	-
Net Changes for the year	(1,416,139)	-	43,177	(1,372,962)
Budgeted Accumulated Surplus (Deficit), end of year	3,371,116	673,449	133,841,861	137,886,426

School District No. 62 (Sooke)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	121,975,601	116,593,851
Tuition	6,712,900	5,356,782
Other Revenue	930,565	903,169
Rentals and Leases	388,500	388,500
Investment Income	353,875	353,875
Total Revenue	130,361,441	123,596,177
Expenses		
Instruction	111,108,643	105,705,441
District Administration	6,302,624	5,627,040
Operations and Maintenance	11,444,136	11,008,824
Transportation and Housing	2,750,872	2,750,872
Total Expense	131,606,275	125,092,177
Net Revenue (Expense)	(1,244,834)	(1,496,000)
Budgeted Prior Year Surplus Appropriation	1,416,139	1,496,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(171,305)	-
Total Net Transfers	(171,305)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	120,951,499	115,360,539
ISC/LEA Recovery	(509,565)	(482,169)
Other Ministry of Education Grants		
Pay Equity	931,052	931,052
Funding for Graduated Adults	40,000	40,000
Student Transportation Fund	358,365	358,365
FSA Scorer Grant	12,000	12,000
Anticipated Salary Differential Increase	-	201,554
Anticipated Enrolment Increase	192,250	172,510
Total Provincial Grants - Ministry of Education	121,975,601	116,593,851
Tuition		
Continuing Education	110,000	110,000
International and Out of Province Students	6,602,900	5,246,782
Total Tuition	6,712,900	5,356,782
Other Revenues		
Funding from First Nations	509,565	482,169
Miscellaneous		
Grants for Crossing Guards	70,000	70,000
Rebates	51,000	51,000
SGF Discretionary	200,000	200,000
Miscellaneous	100,000	100,000
Total Other Revenue	930,565	903,169
Rentals and Leases	388,500	388,500
Investment Income	353,875	353,875
Total Operating Revenue	130,361,441	123,596,177

School District No. 62 (Sooke)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	50,731,418	49,388,940
Principals and Vice Principals	8,648,042	8,414,762
Educational Assistants	10,979,163	10,806,148
Support Staff	12,837,058	12,699,869
Other Professionals	4,726,417	4,326,896
Substitutes	5,626,091	4,342,034
Total Salaries	93,548,189	89,978,649
Employee Benefits	22,822,078	21,872,327
Total Salaries and Benefits	116,370,267	111,850,976
Services and Supplies		
Services	6,546,701	5,684,026
Professional Development and Travel	1,116,517	1,178,144
Rentals and Leases	355,391	336,249
Dues and Fees	214,991	197,404
Insurance	514,545	387,070
Supplies	4,768,219	3,738,664
Utilities	1,693,844	1,693,844
Bad Debt	25,800	25,800
Total Services and Supplies	15,236,008	13,241,201
Total Operating Expense	131,606,275	125,092,177

School District No. 62 (Sooke)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	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	43,149,901	291,106	144,693	1,964,409	404,549	3,753,029	49,707,687
1.03 Career Programs	224,438			188,890		22,802	436,130
1.07 Library Services	1,394,505			262,228		5,876	1,662,609
1.08 Counselling	2,001,384					1,000	2,002,384
1.10 Special Education	1,240,733	261,582	10,472,470	99,860	1,158,206	1,033,280	14,266,131
1.30 English Language Learning	1,197,000			40,800			1,237,800
1.31 Indigenous Education	660,500	253,700	362,000	89,350		17,000	1,382,550
1.41 School Administration		7,423,169		2,349,070		221,225	9,993,464
1.61 Continuing Education				29,347			29,347
1.62 International and Out of Province Students	852,891	273,907		314,561			1,441,359
Total Function 1	50,721,352	8,503,464	10,979,163	5,338,515	1,562,755	5,054,212	82,159,461
4 District Administration							
4.11 Educational Administration		144,578			830,000	50,000	1,024,578
4.40 School District Governance					120,500		120,500
4.41 Business Administration	10,066			659,876	1,761,725	87,883	2,519,550
Total Function 4	10,066	144,578	-	659,876	2,712,225	137,883	3,664,628
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				119,545	142,749		262,294
5.50 Maintenance Operations				4,557,283	208,191	350,570	5,116,044
5.52 Maintenance of Grounds				543,434			543,434
5.56 Utilities							-
Total Function 5	-	-	-	5,220,262	350,940	350,570	5,921,772
7 Transportation and Housing							
7.41 Transportation and Housing Administration				116,574	100,497		217,071
7.70 Student Transportation				1,501,831		83,426	1,585,257
Total Function 7	-	-	-	1,618,405	100,497	83,426	1,802,328
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	50,731,418	8,648,042	10,979,163	12,837,058	4,726,417	5,626,091	93,548,189

School District No. 62 (Sooke)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	49,707,687	12,276,181	61,983,868	3,824,030	65,807,898	60,484,085
1.03 Career Programs	436,130	115,496	551,626	298,942	850,568	1,008,220
1.07 Library Services	1,662,609	412,841	2,075,450	47,593	2,123,043	2,132,443
1.08 Counselling	2,002,384	490,601	2,492,985	6,237	2,499,222	2,487,627
1.10 Special Education	14,266,131	3,623,151	17,889,282	529,580	18,418,862	19,280,888
1.30 English Language Learning	1,237,800	303,472	1,541,272	30,000	1,571,272	1,562,941
1.31 Indigenous Education	1,382,550	362,015	1,744,565	251,300	1,995,865	1,917,125
1.41 School Administration	9,993,464	2,178,613	12,172,077	587,878	12,759,955	12,679,696
1.61 Continuing Education	29,347	1,596	30,943	60,612	91,555	91,555
1.62 International and Out of Province Students	1,441,359	325,081	1,766,440	3,223,963	4,990,403	4,060,861
Total Function 1	82,159,461	20,089,047	102,248,508	8,860,135	111,108,643	105,705,441
4 District Administration						
4.11 Educational Administration	1,024,578	214,661	1,239,239	586,807	1,826,046	1,483,476
4.40 School District Governance	120,500	6,500	127,000	127,088	254,088	254,088
4.41 Business Administration	2,519,550	564,191	3,083,741	1,138,749	4,222,490	3,889,476
Total Function 4	3,664,628	785,352	4,449,980	1,852,644	6,302,624	5,627,040
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	262,294	66,041	328,335	397,470	725,805	655,629
5.50 Maintenance Operations	5,116,044	1,320,974	6,437,018	1,592,018	8,029,036	7,801,441
5.52 Maintenance of Grounds	543,434	133,575	677,009	318,442	995,451	857,910
5.56 Utilities	-	-	-	1,693,844	1,693,844	1,693,844
Total Function 5	5,921,772	1,520,590	7,442,362	4,001,774	11,444,136	11,008,824
7 Transportation and Housing						
7.41 Transportation and Housing Administration	217,071	53,402	270,473	35,008	305,481	305,481
7.70 Student Transportation	1,585,257	373,687	1,958,944	486,447	2,445,391	2,445,391
Total Function 7	1,802,328	427,089	2,229,417	521,455	2,750,872	2,750,872
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	93,548,189	22,822,078	116,370,267	15,236,008	131,606,275	125,092,177

School District No. 62 (Sooke)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	20,638,840	15,573,450
Other Revenue	3,904,803	4,007,200
Investment Income	24,215	10,000
Total Revenue	24,567,858	19,590,650
Expenses		
Instruction	24,238,149	19,253,836
Operations and Maintenance	329,709	336,814
Total Expense	24,567,858	19,590,650
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	14,215	710,044	4,130	32,265	24,249	81,413	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	329,709	401,652			192,000	44,100	220,270	768,299	1,429,873
Other				2,000,000				20,000	
Investment Income			10,000						
	329,709	401,652	10,000	2,000,000	192,000	44,100	220,270	788,299	1,429,873
Less: Allocated to Revenue	329,709	401,652	24,215	2,710,044	196,130	76,365	244,519	869,712	1,429,873
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	329,709	401,652			196,130	76,365	244,519	869,712	1,429,873
Other Revenue				2,710,044					
Investment Income			24,215						
	329,709	401,652	24,215	2,710,044	196,130	76,365	244,519	869,712	1,429,873
Expenses									
Salaries									
Teachers							50,000		27,541
Principals and Vice Principals								35,000	
Educational Assistants		313,791							170,000
Support Staff				10,000	125,000				103,500
Other Professionals									157,000
Substitutes				20,000	10,000	19,500			15,000
	-	313,791	-	30,000	135,000	19,500	50,000	310,500	1,132,751
Employee Benefits		87,861		12,000	33,000	2,000	12,000	75,000	257,462
Services and Supplies	329,709		24,215	2,668,044	28,130	54,865	182,519	484,212	39,660
	329,709	401,652	24,215	2,710,044	196,130	76,365	244,519	869,712	1,429,873
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Seamless Day Kindergarten	Nature K	Youth Work Trades	Academies
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	28,147	13,105	19,246	17,792			4,953	-	279,698
Add: Restricted Grants									
Provincial Grants - Ministry of Education	16,526,931	27,149	120,482	17,500	279,148	35,000			
Other								30,000	730,000
Investment Income									
	16,526,931	27,149	120,482	17,500	279,148	35,000	-	30,000	730,000
Less: Allocated to Revenue	16,555,078	40,254	139,728	35,292	279,148	35,000	4,953	30,000	1,009,698
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	16,555,078	40,254	139,728	35,292	279,148	35,000			
Other Revenue							4,953	30,000	1,009,698
Investment Income									
	16,555,078	40,254	139,728	35,292	279,148	35,000	4,953	30,000	1,009,698
Expenses									
Salaries									
Teachers	13,288,713							25,000	55,000
Principals and Vice Principals									15,000
Educational Assistants									
Support Staff					57,000	10,000			45,000
Other Professionals									
Substitutes			20,000	5,000					
	13,288,713	-	20,000	5,000	57,000	10,000	-	25,000	115,000
Employee Benefits	3,266,365		5,000	1,000	16,148	2,500		5,000	25,000
Services and Supplies		40,254	114,728	29,292	206,000	22,500	4,953		869,698
	16,555,078	40,254	139,728	35,292	279,148	35,000	4,953	30,000	1,009,698
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Art Starts	Donations	Theatres	SEY2K	Kidsport	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	6,642	59,418	42,194	6,380	14,654	1,358,545
Add: Restricted Grants						
Provincial Grants - Ministry of Education						20,392,113
Other	7,200	20,000				2,807,200
Investment Income						10,000
	7,200	20,000	-	-	-	23,209,313
Less: Allocated to Revenue	13,842	79,418	42,194	6,380	14,654	24,567,858
Deferred Revenue, end of year	-	-	-	-	-	-
Revenues						
Provincial Grants - Ministry of Education				6,380		20,638,840
Other Revenue	13,842	79,418	42,194		14,654	3,904,803
Investment Income						24,215
	13,842	79,418	42,194	6,380	14,654	24,567,858
Expenses						
Salaries						
Teachers						13,446,254
Principals and Vice Principals						50,000
Educational Assistants						483,791
Support Staff						490,500
Other Professionals						157,000
Substitutes				5,000		889,710
	-	-	-	5,000	-	15,517,255
Employee Benefits				1,000		3,801,336
Services and Supplies	13,842	79,418	42,194	380	14,654	5,249,267
	13,842	79,418	42,194	6,380	14,654	24,567,858
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 62 (Sooke)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,984,101		1,984,101	1,988,580
Amortization of Deferred Capital Revenue	8,440,864		8,440,864	7,456,368
Amortization of Deferred Capital Revenue - for lease	61,477		61,477	61,477
Total Revenue	10,486,442	-	10,486,442	9,506,425
Expenses				
Operations and Maintenance	1,319,392		1,319,392	1,248,432
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,729,654		8,729,654	7,769,951
Transportation and Housing	565,524		565,524	442,237
Total Expense	10,614,570	-	10,614,570	9,460,620
Net Revenue (Expense)	(128,128)	-	(128,128)	45,805
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	171,305		171,305	
Total Net Transfers	171,305	-	171,305	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	43,177	-	43,177	45,805