

**Public Notice – Education Committee of the Whole Online Public Meeting**

A public meeting of the Education Committee of the Whole for School District 62 (Sooke) **will be held on April 19, 2022 at 6:00 pm** to discuss the upcoming budget for school year 2022/2023.

The meeting will be conducted online via MS teams. We encourage members of the public to join the LIVE Event.

To participate in the meeting please click on this link:

[EducationCommitteeoftheWholeMeeting-BudgetPlan22-23-Apri-19-2022](#)

**What is the Education Committee of the Whole (ECOW)?**

The purpose of ECOW is to allow the Board of Education an opportunity to review and discuss the recommendations with no formal motion(s) on the floor. In this case, the Board of Education is interested in hearing from members of the public as it considers its course of action.

To guide you, the following is information on how to join a live event in MS Teams.

<https://support.office.com/en-us/article/attend-a-live-event-in-teams-a1c7b989-ebb1-4479-b750-c86c9bc98d84>

If you have questions regarding the meeting and how to access it that aren't answered in the link above please email [info@sd62.bc.ca](mailto:info@sd62.bc.ca).



**EDUCATION COMMITTEE OF THE WHOLE  
PUBLIC MEETING  
April 19, 2022 – 6:00 p.m.**

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**A G E N D A**

- 1. CALL TO ORDER AND ACKNOWLEDGMENT OF FIRST NATIONS TERRITORIES**  
*We are honoured to be meeting on the traditional territories of the Coast Salish, specifically Esquimalt Nation, Songhees Nation, and acknowledge the three nations SD62 works with directly in our schools: Scia'new Nation, and T'Sou-ke Nation; including the West Coast Pacheedaht Nation, Nuu-chah-nulth. (words gifted by the three nations SD62 works with)*
- 2. AGENDA**
- 3. MINUTES**
- 4. INFORMATIONAL ITEMS AND ANNOUNCEMENTS**
- 5. EDUCATIONAL PRESENTATIONS**
  - 5.1 22/23 Budget Plan – Harold Cull (page 4)
- 6. DELEGATIONS**
  - 6.1 Standing Delegations (STA, CUPE, PVP, SPEAC, CPF, Students) – 5 minutes each
  - 6.2 Delegations (Members of the Public) – 2 minutes each
- 7. FINANCE, FACILITIES AND SERVICES**
  - 7.1 22/23 Budget Plan Discussion – Board of Education
- 8. EDUCATION PROGRAM**
- 9. STUDENTS**
- 10. FOUNDATIONS & GOVERNANCE**
- 11. ADMINISTRATION**
- 12. PERSONNEL**
- 13. UPCOMING EVENTS**
- 14. FUTURE ITEMS**

15. QUESTION PERIOD

16. ADJOURNMENT

## **Board Info Note**

### **Education Committee of the Whole Meeting**

#### **April 19, 2022**

#### **Agenda Item: 5.1 – 22/23 Budget Plan**

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#### **Background**

- The District has been working through the 22/23 Budget Development process since the middle of February and staff have now drafted a recommended plan for the Board to review and debate on April 26<sup>th</sup> and May 24<sup>th</sup>
- Staff have estimated that the total amount of pressures facing the District next school/fiscal year is approximately **\$3.085 m** as outlined on the attached summary sheet
- Also included on the summary is the Budget Plan to reduce the estimated pressures to zero which will be the focus on tonight's discussion

#### **Budget Principles/Assumptions/Priorities**

- At the beginning of the budget development process, the Board approved the following budget principles and assumptions to be used in developing the 22/23 budget:

#### **Budget Principles**

- 1) Budget decisions will be based on the existing Strategic Plan goals;
- 2) Input from the District partners and Leadership Team will help shape 22/23 funding levels; and
- 3) The annual budget process will be informed by the multi-year budget estimates on a 3-year rolling cycle.

#### **Budget Assumptions**

- 1) The District will open the 22/23 school year with the same health and safety protocols as were in place for the 21/22 school year;
- 2) No additional pandemic funding will be provided by the federal or provincial governments;
- 3) The provincial funding formula will remain the same and be based on per FTE funding; and
- 4) Domestic enrolment will continue to grow & international will approach the pre-pandemic levels.

- Throughout the process, staff reached out to our students, partner groups and the community to identify the budget priorities that the District should focus on in the next school year

## **Budget Priorities**

### Partners

- Additional classroom supports
- More learning and integrated supports especially at elementary level
- Mental health and counselling supports
- Full time hours and pay equity
- Health and safety for staff and students

### Students

- Raising awareness of mental health and wellness supports for students
- Early intervention
- Better balance of clinical counselling vs. career counselling at secondary

### Community

- A Thought Exchange has been issued and initial results will be provided at the meeting with a deeper report out at the April and May Board meetings

## **Budget Approach**

- Staff canvassed the Leadership Team and Resources Committee on what approach should be taken to address the estimated budget shortfall
- The Leadership Team responded with the following split between Conservative, Balanced or All In:

- Conservative – solve it now (50%)**
- Balanced – balance with Reserve (19%)**
- All in – all Reserve, all the time! (31%)**



- Based on this initial input on approach, staff have developed a plan that they feel is Conservative with a slight lean towards Balanced
- Staff has asked both the Leadership Team and Resources Committee about their thoughts on the type of “tools” that could be used
- The following table reflects the input we received from the Leadership Team compared to the plan developed by the Executive for the Board to consider

Options	Leadership Input	Proposed Plan
Delay PR Projects	2.22%	0.00%
Reduce PR Projects	1.11%	0.00%
Historical Surpluses	14.72%	11.09%
Enrolment Growth	15.00%	10.08%
X% Cut to All Budgets	6.39%	0.00%
Reserve & Program Review	51.67%	29.75%
Other - please list	8.89%	49.08%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>

- The big difference in approach is the amount of reliance on the financial reserve
- The Executive was not prepared to dig too deep into the reserve to fund the shortfall for next year only
- A more conservative approach by creating structural savings has been identified for the Board to consider vs. one-time savings through use of the financial reserve

### **Plan Impact on Financial Reserve**

- Based on the existing plan, staff are recommending that the Board approve the use of \$.963 m from the financial reserve as part of next year's budget
- This would leave a balance of \$2.408 m or 1.75% of the estimated operating budget
- The Board can use the reserve to direct staff to add or delete any portion of the plan in order to finalize next year's budget

### **Summary**

- Using the Principles and Assumptions approved by the Board and the Priorities identified by our partners and students, the Executive have created the attached budget plan for the 22/23 school year
- This plan will be formally presented to the Board at their April 26<sup>th</sup> meeting for review and debate and is the basis for the discussion, with our partner groups, at the April 19<sup>th</sup> ECoW meeting
- Staff will be available at both meetings to provide greater detail on the proposed plan and to answer any questions that may arise

**School District #SixTwo (Sooke)**  
**Summary of Budget Plan for the Education Committee of the Whole Meeting of April 19, 2022**  
**Fiscal 22/23**

**Initial Budget Shortfall**

Initial Budgeted Revenues/Expenditures	Amount	Comments/Details
Total Enrolment Driven Revenue Increase	2.423	Increase of 345 standard FTEs
Operating Grant Supplement Increase	0.166	Includes salary differential/geographical index
Structural Surplus from 21/22	1.000	Resulting from increased enrolment in 21/22
International Program Enrolment	(0.373)	Considered one-time as pandemic impacts lessen
Rental Revenue increases	0.100	NLC space coming on-line @ Pexsisen
<b>Total Budgeted Revenue Increases</b>	<b>3.316</b>	
<b>Direct Enrolment Costs</b>		
Additional teachers (net of CEF)	2.318	27 teachers (enroll & non-enroll)
Additional ToC costs related to growth	0.162	12 days for each additional teacher (27)
Additional Bus Route	0.075	To maintain same ratio of FTEs to routes
Various incremental enrolment driven costs	0.100	Lunchtime supervisors, school supplies, etc.
Addition VP at Journey	0.145	To maintain ratio as other middle schools; net of teacher savings
Pexsisen and Centre Mountain Lellum	1.489	Admin, clerical, custodial related to new buildings
Unfunded inflationary costs	1.555	Teacher and excluded increments; pay equity; legal; EFAP
Pressures on existing budgets	0.072	Communications; pest management; intake clerk
Program Review Initiatives	0.485	Year 1 for blended learning, core ed, recruitment
<b>Total Budgeted Expenditure Increases</b>	<b>6.401</b>	
<b>Initial Budget Shortfall to Solve</b>	<b>(3.085)</b>	

**Proposed Budget Plan to Address Shortfall**

Structural/Financial Reserve Proposals	Amount	Comments/Details
<b>Structural Proposals</b>		
Teacher FTE reallocation - 5.25 FTEs	0.558	Reallocation of total teacher FTEs throughout the system (30/25)
Excluded salary increases	0.350	Funds would be from enrolment/reserve if approved by BCPSEA
Additional Enrolment increase	0.311	Assumes additional 100 FTEs to a total of 12,106 FTEs
IES Dept. Replacement staff	0.203	Reduce replacement budget by paying TTOCS @ EA rate
Additional supplemental funding for SEFs (3)	0.120	Use supplemental funding instead of operating funding
Additional supplemental funding for EAs (2)	0.080	Use supplemental funding instead of operating funding
Psychology intern	0.060	Defer intern position to 23/24 year pending available funding
Curriculum Staffing - .5 FTE	0.053	Reduction of .5 FTE Curriculum Coordinator
Transportation Route	0.075	Do not add route to maintain existing ratio
Services, Supplies & Utilities reductions	0.297	Spread across departments (not schools)
Increase in rental rates	0.015	Childcare and other user group rental rate increases
<b>Total Structural Proposals</b>	<b>2.122</b>	
<b>Financial Reserve Proposals</b>		
International Program Enrolment	0.373	Pressure considered one-time as pandemic impacts lessen
Financial Reserve Funding	0.590	Projected financial reserve as at June 30, 2023 = 1.75%
<b>Total Financial Reserve Proposals</b>	<b>0.963</b>	
<b>Remaining Budget Shortfall</b>	<b>0.000</b>	



# 2022/23 ANNUAL BUDGET NARRATIVE

April 2022



This budget narrative document for School District #62 (Sooke) is meant to provide a high-level overview of the financial plan required to deliver on the goals and objectives of the District's Strategic Plan. The Board of Education has defined the strategic direction for the District and also has the responsibility to resource the work required to meet the desired outcomes found in the Strategic Plan. This document reflects the necessary revenue required to fund the District's operations and how the expenditures are expected to be made.

## THE SCHOOL DISTRICT

The District has approximately 12,000 students and serves the communities of Sooke, Port Renfrew, Metchosin, Highlands, Langford and Colwood. Surrounded by forests, ocean, mountains and lakes, we are located a short distance from Victoria, the capital city of the province of British Columbia. The District is one of the fastest growing school districts in the province.

The governing body of the School District is a Board of Education of seven school trustees who are each elected for a four-year term. The day-to-day matters are managed by the administrative staff of the School District, headed by the Superintendent of Schools and Chief Executive Officer.

### Our Vision

We honour student voice and choice through engaging, purposeful and experiential learning in a safe and respectful community.

### Our Values

– Relationships – Choice – Respect – Integrity – Trust – Safety – Diversity - Equity

## EXECUTIVE SUMMARY

As discussed, during last year's budget development process, the District undertook a detailed review of its programs (Program Review). The intent of the Program Review was to ensure alignment, coherence and efficacy with the Strategic Plan. As a result, this year's budget process focused on ensuring strong alignment of resources to services required to deliver on the goals and objectives of the Board's Strategic Plan.

Similar to recent years, the District is estimating a modest shortfall (1.74%) due to unfunded inflation and the operational cost of opening two new schools. The process included feedback from our partners, stakeholders and leadership team in developing a plan for the Board to consider that addresses the estimated shortfall.

To ensure student success, this plan has a balanced approach that includes structural changes and limited use of the financial reserve to minimize the impact on programs and services.

In the 22/23 school year, staff will jump into the second phase of the Program Review to address the unfunded inflationary costs that has eroded away our purchasing power. This Review will consist of looking at potential additional revenue streams and the efficacy of the existing expenditures in the District.

The following Budget Narrative provides the story behind the financial plan and health of the District.

## BUDGET DEVELOPMENT PROCESS

School Boards are required by the School Act to adopt two budgets each fiscal year:

- A preliminary or “annual” budget is adopted by June 30<sup>th</sup> for the subsequent fiscal year based on forecasted enrolment and revenues; and
- An amended budget is adopted by the end of February within the fiscal year reflecting actual fall enrolment and funding.

At their January 2022 meeting, the Board approved the following budget principles and assumptions for staff to use in the budget development process for the 2022/23 budget:

### **Budget Principles**

- 1) Budget decisions will be based on the existing Strategic Plan goals;
- 2) Input from the District partners and Leadership Team will help shape 22/23 funding levels; and
- 3) The annual budget process will be informed by the multi-year budget estimates on a 3-year rolling cycle.

### **Budget Assumptions**

- 1) The District will open the 22/23 school year with the same health and safety protocols as were in place for the 21/22 school year;
- 2) No additional pandemic funding will be provided by the federal or provincial governments;
- 3) The provincial funding formula will remain the same and be based on per full-time equivalent (FTE) funding; and
- 4) Domestic enrolment will continue to grow and international enrolment will approach the pre-pandemic levels.

Similar to prior years, the District started the annual budget development process in mid-February when enrolment projections for the coming fall are due to the Ministry. Staff consulted with the District’s partners and developed a list of priorities that will remain the focus of our financial plan. The process focused on increasing the partner and stakeholder touch points on the budget with the strategic plan as the guiding document. The budget priorities that emerged through these touch points were identified as:

### **Budget Priorities**

#### Partners

- Additional classroom supports
- More learning and integrated supports especially at the elementary level
- Mental health and counselling support
- Full time hours and pay equity
- Health and safety for staff and students

#### Students

- Raising awareness of mental health and wellness supports for students
- Early intervention
- Better balance of clinical counselling vs. career counselling at secondary

#### Community

- A Thought Exchange has been issued and initial results will be provided at the meeting with a deeper report out at the April and May Board meetings

### **Budget Pressures Identified**

During the budget development process, several funding pressures were identified in the amount of \$3.085 million. These pressures stem largely from unfunded inflation (\$1.5 million) and the opening of Pexsisen Elementary and Centre Mountain Lellum Middle School (\$1.5 million total).

The following table (values presented in millions of dollars) provides details of the estimated revenues and expenditures leading to the \$3.085 million pressure:

<b>Initial Budgeted Revenues/Expenditures</b>	<b>Amount</b>	<b>Comments/Details</b>
Total Enrolment Driven Revenue Increase	2.423	Increase of 345 standard FTEs
Operating Grant Supplement Increase	0.166	Includes salary differential/geographical index
Structural Surplus from 21/22	1.000	Resulting from increased enrolment in 21/22
International Program Enrolment	(0.373)	Considered one-time as pandemic impacts lessen
Rental Revenue increases	0.100	NLC space coming on-line @ Pexsisen
<b>Total Budgeted Revenue Increases</b>	<b>3.316</b>	
<b>Direct Enrolment Costs</b>		
Additional teachers (net of CEF)	2.318	27 teachers (enroll & non-enroll)
Additional ToC costs related to growth	0.162	12 days for each additional teacher (27)
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Program Review Initiatives	0.485	Year 1 for blended learning, core ed, recruitment
<b>Total Budgeted Expenditure Increases</b>	<b>6.401</b>	
<b>Initial Budget Shortfall to Solve</b>	<b>(3.085)</b>	

Based on the budget principles and assumptions approved by the Board and the budget priorities identified by the partner and stakeholder groups, the Executive developed a budget plan for the Board to consider. Staff did their best to identify enough structural options to address the structural pressures but given the limitations on the above noted principles and priorities, a total amount of \$0.590 million of the structural pressure remains to be addressed in future budget years.

The following table (values presented in millions of dollars) reflects the plan:

Structural/Financial Reserve Proposals	Amount	Comments/Details
<b>Structural Proposals</b>		
Teacher FTE reallocation - 5.25 FTEs	0.558	Reallocation of total teacher FTEs throughout the system (30/25)
Excluded salary increases	0.350	Funds would be from enrolment/reserve if approved by BCPSEA
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<b>Financial Reserve Proposals</b>		
International Program Enrolment	0.373	Pressure considered one-time as pandemic impacts lessen
Financial Reserve Funding	0.590	Projected financial reserve as at June 30, 2023 = 1.75%
<b>Total Financial Reserve Proposals</b>	<b>0.963</b>	
<b>Remaining Budget Shortfall</b>	<b>0.000</b>	

Given the uncertainty as to when the International Program may return to pre-pandemic enrolment, the District's plan is not only with consideration of the coming fiscal year but over the next several years. The budgeted expenditures assume that if not in 2022/23, the program may rebound in 2023/24. As such, it is important that the infrastructure of the program is maintained to support the program should that normalcy return in the near future.

To maintain existing infrastructure and program services elsewhere in the District, the District will use the financial reserve to accommodate the anticipated loss in net revenues from the International Program

The following table provides detail of the shortfall of \$0.373 million from the structural budget of the Program:

	<b>A</b>	<b>B</b>	<b>C = A-B</b>
	<b>ANNUAL BUDGET</b>	<b>STRUCTURAL BUDGET</b>	<b>INCREASE / (DECREASE)</b>
	<b>FY23</b>	<b>FY22</b>	<b>FY23</b>
INTERNATIONAL TUITION REVENUES	\$ 6,789,749	\$ 6,602,900	\$ 186,849
INTERNATIONAL PROGRAM EXPENSES	\$ 5,545,639	\$ 4,986,290	\$ 559,349
NET REVENUE / (EXPENSE)	<b>\$ 1,244,110</b>	\$ 1,616,610	\$ (372,500)

## STATEMENT OF OPERATIONS AND BUDGET BYLAW

The total budget bylaw amount is presented at the end of the Statement of Operations (Statement 2).

The Statement of Operations consolidates all revenues and expenses by function reported for the Operating (Schedule 2), Special Purpose (Schedule 3) and Capital funds (Schedule 4).

The following table shows an increase of \$4.5 million from the prior year's budget bylaw for a total of \$171.5 million in 2022/23:

<b>Statement 2</b>	STATEMENT OF OPERATIONS			
	TOTAL			
	2022-23	2021-22		
	Annual	Amended	Incr / (Decr)	
	\$	\$	\$	
Operating - Total Expense	137,268,912	131,606,275	5,662,637	
Operating - Tangible Capital Assets Purchased	0	171,305	(171,305)	
Special Purpose Funds - Total Expense	22,823,740	24,567,858	(1,744,118)	
Capital Fund - Total Expense	11,416,254	10,614,570	801,684	
<b>Total Budget Bylaw Amount</b>	<b>171,508,906</b>	<b>166,960,008</b>	<b>4,548,898</b>	

The Operating Fund is where the majority of the Districts operations are reported. As this will be of particular concern to the users of the financial statements, considerable focus and analysis is provided on the Operating Fund.

### **OPERATING FUND**

The Operating Fund is comprised of four components: revenues, expenses, tangible capital assets purchased, and prior year surplus appropriation. The summary schedule for the Operating Fund can be found in Schedule 2.

### **REVENUES**

The summary schedule for the District operating revenues can be found in Schedule 2A – the Schedule of Operating Revenue by Source.

The most significant District operating revenues are generated from three sources: the operating grant, international tuition, and other Ministry of Education grants.

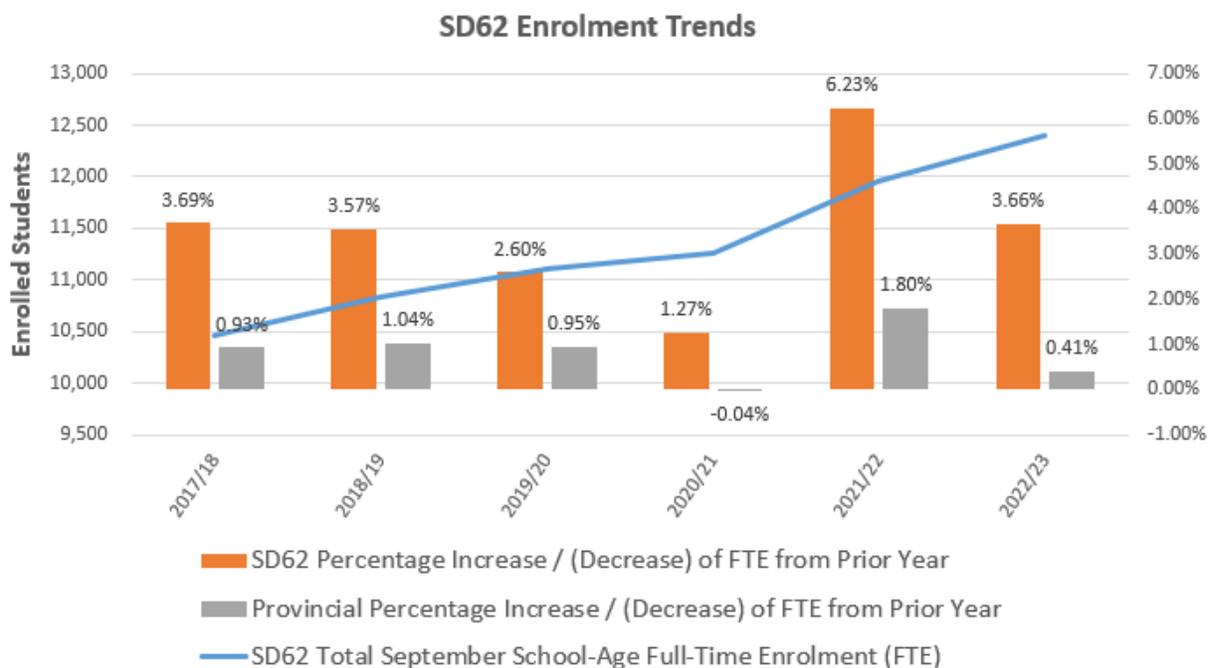
	ANNUAL BUDGET FY23	AMENDED BUDGET FY22	INCREASE / (DECREASE) FY23	INCREASE / (DECREASE) % FY23
	A	B	C = A-B	D = C/B
OPERATING REVENUES (in \$ thousands)				
MOE OPERATING GRANTS	126,837	121,144	5,693	5%
OTHER PROVINCIAL FUNDING	1,341	1,341	-	-
NET LEA FUNDING	-	-	-	-
CONTINUING ED TUITION	110	110	-	-
INTERNATIONAL TUITION	6,790	6,603	187	3%
MISCELLANEOUS	371	421	(50)	(12%)
RENTALS AND LEASES	503	389	114	29%
INVESTMENT INCOME	354	354	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>136,306</b>	<b>130,361</b>	<b>5,944</b>	<b>5%</b>

Budgeted operating revenues are increasing by \$5.944 million largely due to a \$5.693 million increase in the operating grant.

### Operating Grant

The Funding Allocation System allocates the General Operating Grants using individual district enrolments and specific factors that apply to each school district.

The District saw an enrolment increase of 6.2% in 2021/22 as the District returned to full-time in-class instruction. The District is projecting enrolment growth of 445 full-time equivalent (FTE), resulting in a total of 12,106 FTE standard school-age enrolment. This growth is similar to the pre-pandemic growth rates with an increase of 3.66% as highlighted in the graph below:



The Ministry of Education announced operating grant funding rates for 2022/23 on March 11, 2022. The funding rates are unchanged from the prior year which highlights that the ongoing inflationary costs are unfunded through the funding formula.

## EXPENDITURES

The summary schedule for the District operating expenditures (both expenses and tangible capital assets purchased) can be found in Schedule 2. The total operating expenditures budgeted for 2022/23 is an increase of \$5.491 million over 2021/22.

	ANNUAL BUDGET FY23	AMENDED BUDGET FY22	INCREASE / (DECREASE) FY23	INCREASE / (DECREASE) % FY23
OPERATING EXPENDITURES (in \$ thousands)	<b>A</b>	<b>B</b>	<b>C = A-B</b>	<b>D = C/B</b>
TOTAL EXPENSE	137,269	131,606	5,663	4%
TANGIBLE CAPITAL ASSETS PURCHASED	-	171	(171)	(100%)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>137,269</b>	<b>131,778</b>	<b>5,491</b>	<b>4%</b>

The \$5.491 million increase is due to unfunded inflationary pressures, the operating costs associated with the opening of Pexsisen Elementary and Centre Mountain Lellum Middle School, and the costs associated with providing services to an increase in 445 additional students.

The summary schedule for the District operating expenses can be found in Schedule 2B (the Schedule of Operating Expense by Object) and Schedule 2C (the Schedule of Operating Expense by Function, Program and Object).

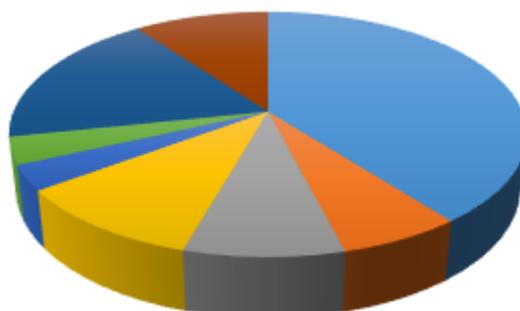
The provincial averages are taken from data available to the public on the Ministry of Education financial reporting website. At the time of issuance of this report, the provincial budgets for fiscal 2022/23 were not yet available, as such the amended provincial budgets for fiscal 2021/2022 were used for comparative purposes.

## Expenses by Type (Object)

The District's spending allocations by object are in line with provincial averages - with 89.6% of its expenses on salaries and benefits and 10.4% on services and supplies.

The chart below further details spending allocations for the District in the year compared to provincial averages.

### 2021/22 EXPENSES BY OBJECT



<span style="color: blue;">■</span> TEACHER SALARIES (SD62=38.5%; Prov=42.3%)	<span style="color: orange;">■</span> PVP SALARIES (SD62=6.8%; Prov=5.7%)
<span style="color: grey;">■</span> EA SALARIES (SD62=9.2%; Prov=8.2%)	<span style="color: yellow;">■</span> SUPPORT STAFF SALARIES (SD62=9.9%; Prov=9.0%)
<span style="color: blue;">■</span> OTHER PROF. SALARIES (SD62=3.6%; Prov=2.8%)	<span style="color: green;">■</span> SUBSTITUTE SALARIES (SD62=4.0%; Prov=3.4%)
<span style="color: darkblue;">■</span> EMPLOYEE BENEFITS (SD62=17.6%; Prov=17.2%)	<span style="color: brown;">■</span> TOTAL SERVICES AND SUPPLIES (SD62=10.4%; Prov=11.4%)

	ANNUAL BUDGET FY23	AMENDED BUDGET FY22	INCREASE / (DECREASE) FY23	INCREASE / (DECREASE) % FY23
EXPENSES BY OBJECT (in \$ thousands)	A	B	C = A-B	D = C/B
<b>SALARIES</b>				
TEACHERS	52,870	50,731	2,138	4%
PRINCIPALS AND VICE PRINCIPALS	9,366	8,648	718	8%
EDUCATIONAL ASSISTANTS	12,648	10,979	1,669	15%
SUPPORT STAFF	13,534	12,837	697	5%
OTHER PROFESSIONALS	4,929	4,726	203	4%
SUBSTITUTES	5,445	5,626	(181)	(3%)
<b>TOTAL SALARIES</b>	<b>98,793</b>	<b>93,548</b>	<b>5,244</b>	<b>6%</b>
EMPLOYEE BENEFITS	24,185	22,822	1,363	6%
SERVICES AND SUPPLIES	14,292	15,236	(944)	(6%)
<b>TOTAL OPERATING EXPENSES</b>	<b>137,269</b>	<b>131,606</b>	<b>5,663</b>	<b>4%</b>
TANGIBLE CAPITAL ASSET PURCHASES	-	171	(171)	(100%)
<b>TOTAL OPERATING BUDGETED EXPENDITURES</b>	<b>137,269</b>	<b>131,778</b>	<b>5,491</b>	<b>4%</b>

The \$6.607 million increase in salaries and benefits is largely due to more teachers and educational assistants to accommodate the anticipated student enrolment growth.

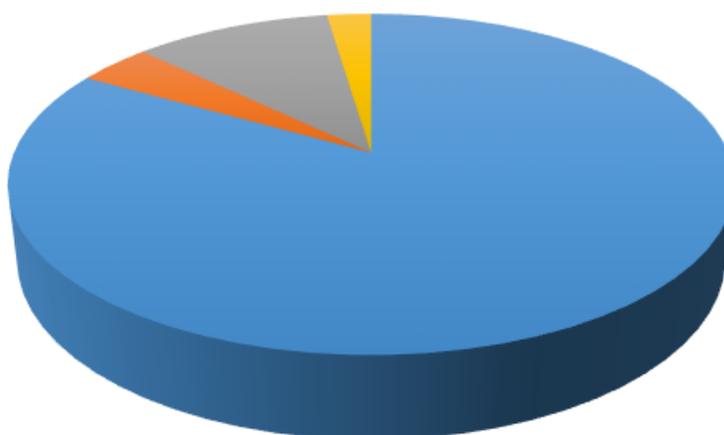
### Expenses by Function

The District's expenditures can be categorized by the following functions: Instruction; District Administration; Operations and Maintenance; and Transportation. The functions are defined as follows:

- The **Instruction** function incorporates all programs related to the instruction of students.
- The **District Administration** function incorporates the cost of all programs related to district governance and district administration of educational, business, human resource and labour relations activities.
- The **Operations and Maintenance** function incorporates all programs related to the district's responsibility for the operation, maintenance and safety of sites, buildings, and equipment.
- The **Transportation** function incorporates programs involving the transportation of students.

Over 84% of the District's expenses are categorized under the Instruction function.

**2022/23 EXPENSES BY FUNCTION**



**INSTRUCTION**  
(SD62=84.8%; Prov=82.8%)

**OPERATIONS AND MAINTENANCE**  
(SD62=8.6%; Prov=11.4%)

**TRANSPORTATION**  
(SD62=2.0%; Prov=1.9%)

**DISTRICT ADMINISTRATION**  
(SD62=4.6%; Prov=3.9%)

The District's expense allocations are generally in line with the Provincial averages, however the District's expenditures are slightly more heavily allocated towards Instruction and less in Operations and Maintenance than other Districts.

As indicated in Schedule 2 and the table below, there is a \$5.663 million increase in operating expenses.

	<b>ANNUAL BUDGET FY23</b>	<b>AMENDED BUDGET FY22</b>	<b>INCREASE / (DECREASE) FY23</b>	<b>INCREASE / (DECREASE) % FY23</b>
<b>EXPENSES BY FUNCTION (in \$ thousands)</b>	<b>A</b>	<b>B</b>	<b>C = A-B</b>	<b>D = C/B</b>
INSTRUCTION	116,358	111,109	5,249	5%
DISTRICT ADMINISTRATION	6,364	6,303	62	1%
OPERATIONS AND MAINTENANCE	11,796	11,444	352	3%
TRANSPORTATION	2,751	2,751	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>137,269</b>	<b>131,606</b>	<b>5,663</b>	<b>4%</b>

Variance explanation to follow.

### **Tangible Capital Assets Purchased**

The 2021/22 Amended Budget has \$0.171 million budgeted for tangible capital assets which includes \$0.150 million in one-time funds carried over from 2020/21 for the purchase of an electric bus. The purchase of the electric bus is expected to be completed in 2021/22 and no additional tangible capital asset purchases are budgeted for in 2022/23.

## ACCUMULATED SURPLUS / RESERVE

In 2018 the Board established a financial reserve policy of 2% of operating expenditures to build and maintain an accumulated reserve to ensure the necessary resources are available when required.

As per the 2021/22 Amended Budget, the Board has restricted \$3,371,116 of the \$4,787,255 Operating Fund accumulated surplus for this purpose. To maintain existing infrastructure and program services elsewhere in the District, the District will use the financial reserve to accommodate the residual structural shortfall that will be addressed the second phase of the Program Review.

As per the table below, District staff anticipate to end fiscal year 2022/23 with an accumulated reserve of \$2,407,882 or 1.75% of budgeted expenses:

Financial reserve as at June 30, 2021	\$ 4,787,255	
2021/22 Amended Budget Net Expense	\$ (1,416,139)	
Budgeted financial reserve as at June 30, 2022	\$ 3,371,116	A
2022/23 Preliminary Budget Net Expense	\$ (963,234)	B
Budgeted financial reserve as at June 30, 2023	\$ 2,407,882	C = A+B
2022/23 Preliminary Budget Total Operating Fund Expense	\$ 137,268,912	D
Budgeted financial reserve as % of Total Operating Fund Expense	1.75%	E = C/D

## 3 YEAR BUDGET OUTLOOK

To be completed.

## **SPECIAL PURPOSE FUNDS**

All restricted contributions received, with the exception of capital contributions and unearned revenues (tuition, rentals, etc.) must be reported as Special Purpose Funds. Revenues are recognized when the stipulation or restriction the contribution is subject to is met.

The following table compares the most material Special Purpose Funds (SPF) expense budgets for 2022/23 to the prior year.

	<b>ANNUAL BUDGET FY23</b>	<b>AMENDED BUDGET FY22</b>	<b>INCREASE / (DECREASE) FY23</b>	<b>INCREASE / (DECREASE) % FY23</b>
	<b>A</b>	<b>B</b>	<b>C = A-B</b>	<b>D = C/B</b>
<b>SPECIAL PURPOSE FUNDS (in \$ thousands)</b>				
ANNUAL FACILITIES GRANT	337	330	7	2%
LEARNING IMPROVEMENT FUND	429	402	27	7%
SCHOOL GENERATED FUNDS	2,000	2,710	(710)	-26%
STRONG START	192	196	(4)	-2%
OFFICIAL LANGUAGES IN EDUCATION PROTOCOL	251	245	7	3%
COMMUNITY LINK	788	870	(81)	-9%
ACADEMIES	730	1,010	(280)	-28%
CLASSROOM ENHANCEMENT FUND - STAFFING	16,555	16,555	-	0%
CLASSROOM ENHANCEMENT FUND - OVERHEAD	1,430	1,430	-	0%
MENTAL HEALTH IN SCHOOLS	-	140	(140)	-100%
SAFE RETURN TO SCHOOL GRANT	-	279	(279)	-100%
OTHER	111	403	(291)	-72%
<b>TOTAL SPECIAL PURPOSE FUNDS EXPENSES</b>	<b>22,824</b>	<b>24,568</b>	<b>(1,744)</b>	<b>-7%</b>

The \$1.744 million decrease in budgeted SPF expenses is largely due to not budgeting for any carry forward of unspent funds. When the 2021/22 financial statements are completed and the carry over amount becomes known, the 2022/23 SPF budgets will likely increase. Also, the classroom enhancement fund (CEF) staffing budget of \$16.555 million is reflective of the amount notionally approved by the Ministry at this time. Adjustments to the District's allocation may be made once final fall 2022 staffing is known.

## STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

The Statement of Changes in Net Financial Assets (Statement 4) presents the surplus for the year plus the changes in non-financial assets including tangible capital asset acquisitions.

The 2022/23 budget includes \$20.154 million in anticipated total capital additions.

	<b>ANNUAL BUDGET FY23</b>
CAPITAL ADDITIONS (in \$ thousands)	<b>A</b>
CAPITAL FUND	
EXPANSION PROGRAM	18,080
SCHOOL ENHANCEMENT PROGRAM	1,000
CARBON NEUTRAL CAPITAL PROGRAM	350
BUS ACQUISITION PROGRAM	585
ANNUAL FACILITIES GRANT	139
OPERATING FUND	-
SPECIAL PURPOSE FUND	-
<b>TOTAL CAPITAL ADDITIONS</b>	<b>20,154</b>



Some of the more significant capital projects include:

- **Expansion Program (EXP)** – \$10.169 million for the continuation of building construction and site development of Pexsisen Elementary & Centre Mountain Lellum Middle Schools in West Langford.
- **School Enhancement Program (SEP)** - \$1.0 million for a HVAC upgrade at Spencer Middle School.
- **Carbon Neutral Capital Program (CNCP)** – \$0.350 million for exterior wall systems upgrades at John Muir Elementary.
- **Bus Acquisition Program (BUS)** – \$0.585 million for three new buses.

## RISKS AND UNCERTAINTIES

The 2022/23 budget is predicated on the general assumption that, other than a reduction to 250 FTE enrolled in the International Program, the financial and operational impact of the pandemic will be minimal and a general sense of normalcy will return. The District has not budgeted for additional expenses related to cleaning or sanitization as a result of health protocols.

### Annual Risks

The following list are some of the significant annual financial risks (risks that are present every year) that the District is aware of that could negatively affect operations:

- **Enrolment** – enrolment drives the District's revenues and an inaccurate estimation of future enrolment could result in either an over or under deployment of resources.
- **Staff benefit rates** – benefit rates fluctuate from year to year dependent on staff usage so are difficult to accurately predict.
- **Utilities** – expenditures on utilities fluctuate based on usage so is difficult to predict.
- **Leave liability** – leave balances (such as unused vacation balances) are recorded in the year they are earned. The larger the balance, the larger the expense. It is difficult to predict with accuracy across the District exactly how many vacation days staff plan on using in any given year.
- **Salary differential** – a component of the Operating Grant is the supplement for salary differential which provides additional funding to districts with average teacher salaries higher than the provincial average. Since it is difficult to predict whether the district's average teacher salary is higher or lower than the provincial average, this could reduce the amount of the Operating Grant the district receives.

## NEXT STEPS

As we approach the fall, the 2022/23 fiscal climate will become clearer. The 2021/22 financials will be completed and the total reserve available for 2022/23 will be known. As the amended budget is adopted by the end of February 2023, there will be an opportunity for the District to reassess the risks and adjust the strategic approach accordingly.

Annual Budget

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

June 30, 2023

# School District No. 62 (Sooke)

June 30, 2023

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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 2022/2023 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*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$171,508,906 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 26th DAY OF APRIL, 2022;

READ A SECOND TIME THE 24th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF JUNE, 2022;

\_\_\_\_\_  
**Chairperson of the Board**

( Corporate Seal )

\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Annual Budget Bylaw 2022/2023, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 62 (Sooke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	12,539,000	12,138,313
Adult	36,438	40,438
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>12,575,438</b>	<b>12,178,751</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	150,803,293	144,598,542
Tuition	6,899,749	6,712,900
Other Revenue	3,687,765	4,835,368
Rentals and Leases	502,500	388,500
Investment Income	363,875	378,090
Amortization of Deferred Capital Revenue	9,271,906	8,440,864
Amortization of Deferred Capital Revenue - for lease	61,477	61,477
<b>Total Revenue</b>	<b>171,590,565</b>	<b>165,415,741</b>
<b>Expenses</b>		
Instruction	138,844,388	135,346,792
District Administration	6,364,125	6,302,624
Operations and Maintenance	22,997,542	21,822,891
Transportation and Housing	3,302,851	3,316,396
<b>Total Expense</b>	<b>171,508,906</b>	<b>166,788,703</b>
<b>Net Revenue (Expense)</b>	<b>81,659</b>	<b>(1,372,962)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>963,234</b>	<b>1,416,139</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,044,893</b>	<b>43,177</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,044,893	43,177
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,044,893</b>	<b>43,177</b>

# School District No. 62 (Sooke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>137,268,912</b>	131,606,275
Operating - Tangible Capital Assets Purchased		171,305
Special Purpose Funds - Total Expense	<b>22,823,740</b>	24,567,858
Capital Fund - Total Expense	<b>11,416,254</b>	10,614,570
<b>Total Budget Bylaw Amount</b>	<b>171,508,906</b>	166,960,008

## Approved by the Board

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

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Signature of the Secretary Treasurer

Date Signed

**School District No. 62 (Sooke)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>81,659</b>	(1,372,962)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(171,305)
From Deferred Capital Revenue	<b>(20,154,465)</b>	(47,299,170)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(20,154,465)</b>	(47,470,475)
Amortization of Tangible Capital Assets	<b>10,103,313</b>	9,295,178
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(10,051,152)</b>	(38,175,297)
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(9,969,493)</b>	(39,548,259)

**School District No. 62 (Sooke)**  
 Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	127,668,989	121,975,601
Tuition	6,899,749	6,712,900
Other Revenue	880,565	930,565
Rentals and Leases	502,500	388,500
Investment Income	353,875	353,875
<b>Total Revenue</b>	<b>136,305,678</b>	<b>130,361,441</b>
<b>Expenses</b>		
Instruction	116,357,525	111,108,643
District Administration	6,364,125	6,302,624
Operations and Maintenance	11,796,390	11,444,136
Transportation and Housing	2,750,872	2,750,872
<b>Total Expense</b>	<b>137,268,912</b>	<b>131,606,275</b>
<b>Net Revenue (Expense)</b>	<b>(963,234)</b>	<b>(1,244,834)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>963,234</b>	<b>1,416,139</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(171,305)
<b>Total Net Transfers</b>	<b>-</b>	<b>(171,305)</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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	126,001,327	120,951,499
ISC/LEA Recovery	(509,565)	(509,565)
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 Enrolment Increase	835,810	192,250
<b>Total Provincial Grants - Ministry of Education</b>	<b>127,668,989</b>	<b>121,975,601</b>
<b>Tuition</b>		
Continuing Education	110,000	110,000
International and Out of Province Students	6,789,749	6,602,900
<b>Total Tuition</b>	<b>6,899,749</b>	<b>6,712,900</b>
<b>Other Revenues</b>		
Funding from First Nations	509,565	509,565
Miscellaneous		
Grants for Crossing Guards	70,000	70,000
Rebates	51,000	51,000
SGF Discretionary	200,000	200,000
Miscellaneous	50,000	100,000
<b>Total Other Revenue</b>	<b>880,565</b>	<b>930,565</b>
<b>Rentals and Leases</b>	<b>502,500</b>	<b>388,500</b>
<b>Investment Income</b>	<b>353,875</b>	<b>353,875</b>
<b>Total Operating Revenue</b>	<b>136,305,678</b>	<b>130,361,441</b>

# School District No. 62 (Sooke)

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	52,869,698	50,731,418
Principals and Vice Principals	9,366,175	8,648,042
Educational Assistants	12,648,457	10,979,163
Support Staff	13,533,833	12,837,058
Other Professionals	4,929,417	4,726,417
Substitutes	5,444,922	5,626,091
<b>Total Salaries</b>	<b>98,792,502</b>	<b>93,548,189</b>
<b>Employee Benefits</b>	<b>24,184,679</b>	<b>22,822,078</b>
<b>Total Salaries and Benefits</b>	<b>122,977,181</b>	<b>116,370,267</b>
<b>Services and Supplies</b>		
Services	6,648,806	6,546,701
Professional Development and Travel	953,394	1,116,517
Rentals and Leases	355,391	355,391
Dues and Fees	213,991	214,991
Insurance	486,295	514,545
Supplies	3,827,210	4,768,219
Utilities	1,780,844	1,693,844
Bad Debt	25,800	25,800
<b>Total Services and Supplies</b>	<b>14,291,731</b>	<b>15,236,008</b>
<b>Total Operating Expense</b>	<b>137,268,912</b>	<b>131,606,275</b>

# School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	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	44,418,979	246,106	144,693	2,050,609	404,549	3,771,860	51,036,796
1.03 Career Programs	226,912			188,890		22,802	438,604
1.07 Library Services	1,511,882			262,228		5,876	1,779,986
1.08 Counselling	2,148,878					1,000	2,149,878
1.10 Special Education	1,624,807	261,582	12,141,764	99,860	1,158,206	883,280	16,169,499
1.30 English Language Learning	1,339,861			65,800			1,405,661
1.31 Indigenous Education	600,500	253,700	362,000	89,350		17,000	1,322,550
1.41 School Administration		8,186,302		2,485,406		221,225	10,892,933
1.61 Continuing Education				29,347			29,347
1.62 International and Out of Province Students	987,813	273,907		352,000			1,613,720
<b>Total Function 1</b>	<b>52,859,632</b>	<b>9,221,597</b>	<b>12,648,457</b>	<b>5,623,490</b>	<b>1,562,755</b>	<b>4,923,043</b>	<b>86,838,974</b>
<b>4 District Administration</b>							
4.11 Educational Administration		144,578			830,000		974,578
4.40 School District Governance					120,500		120,500
4.41 Business Administration	10,066			595,876	1,964,725	87,883	2,658,550
<b>Total Function 4</b>	<b>10,066</b>	<b>144,578</b>	<b>-</b>	<b>595,876</b>	<b>2,915,225</b>	<b>87,883</b>	<b>3,753,628</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				119,545	142,749		262,294
5.50 Maintenance Operations				5,033,083	208,191	350,570	5,591,844
5.52 Maintenance of Grounds				543,434			543,434
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,696,062</b>	<b>350,940</b>	<b>350,570</b>	<b>6,397,572</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				116,574	100,497		217,071
7.70 Student Transportation				1,501,831		83,426	1,585,257
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,618,405</b>	<b>100,497</b>	<b>83,426</b>	<b>1,802,328</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>52,869,698</b>	<b>9,366,175</b>	<b>12,648,457</b>	<b>13,533,833</b>	<b>4,929,417</b>	<b>5,444,922</b>	<b>98,792,502</b>

# School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	51,036,796	12,643,276	63,680,072	2,873,503	66,553,575	65,807,898
1.03 Career Programs	438,604	116,102	554,706	277,930	832,636	850,568
1.07 Library Services	1,779,986	441,599	2,221,585	47,593	2,269,178	2,123,043
1.08 Counselling	2,149,878	526,737	2,676,615	6,237	2,682,852	2,499,222
1.10 Special Education	16,169,499	4,129,371	20,298,870	500,885	20,799,755	18,418,862
1.30 English Language Learning	1,405,661	343,474	1,749,135	30,000	1,779,135	1,571,272
1.31 Indigenous Education	1,322,550	347,015	1,669,565	275,730	1,945,295	1,995,865
1.41 School Administration	10,892,933	2,377,046	13,269,979	587,926	13,857,905	12,759,955
1.61 Continuing Education	29,347	1,596	30,943	60,612	91,555	91,555
1.62 International and Out of Province Students	1,613,720	377,032	1,990,752	3,554,887	5,545,639	4,990,403
<b>Total Function 1</b>	<b>86,838,974</b>	<b>21,303,248</b>	<b>108,142,222</b>	<b>8,215,303</b>	<b>116,357,525</b>	<b>111,108,643</b>
<b>4 District Administration</b>						
4.11 Educational Administration	974,578	204,661	1,179,239	564,807	1,744,046	1,826,046
4.40 School District Governance	120,500	6,500	127,000	127,088	254,088	254,088
4.41 Business Administration	2,658,550	605,191	3,263,741	1,102,250	4,365,991	4,222,490
<b>Total Function 4</b>	<b>3,753,628</b>	<b>816,352</b>	<b>4,569,980</b>	<b>1,794,145</b>	<b>6,364,125</b>	<b>6,302,624</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	262,294	66,041	328,335	297,470	625,805	725,805
5.50 Maintenance Operations	5,591,844	1,438,374	7,030,218	1,384,155	8,414,373	8,029,036
5.52 Maintenance of Grounds	543,434	133,575	677,009	298,359	975,368	995,451
5.56 Utilities	-	-	-	1,780,844	1,780,844	1,693,844
<b>Total Function 5</b>	<b>6,397,572</b>	<b>1,637,990</b>	<b>8,035,562</b>	<b>3,760,828</b>	<b>11,796,390</b>	<b>11,444,136</b>
<b>7 Transportation and Housing</b>						
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
<b>Total Function 7</b>	<b>1,802,328</b>	<b>427,089</b>	<b>2,229,417</b>	<b>521,455</b>	<b>2,750,872</b>	<b>2,750,872</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>98,792,502</b>	<b>24,184,679</b>	<b>122,977,181</b>	<b>14,291,731</b>	<b>137,268,912</b>	<b>131,606,275</b>

# School District No. 62 (Sooke)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>20,006,540</b>	20,638,840
Other Revenue	<b>2,807,200</b>	3,904,803
Investment Income	<b>10,000</b>	24,215
<b>Total Revenue</b>	<b>22,823,740</b>	24,567,858
<b>Expenses</b>		
Instruction	<b>22,486,863</b>	24,238,149
Operations and Maintenance	<b>336,877</b>	329,709
<b>Total Expense</b>	<b>22,823,740</b>	24,567,858
<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, 2023

	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	336,877	428,877			192,000	44,100	251,436	768,299	1,429,873
Other				2,000,000				20,000	
Investment Income			10,000						
	336,877	428,877	10,000	2,000,000	192,000	44,100	251,436	788,299	1,429,873
<b>Less:</b> Allocated to Revenue	336,877	428,877	10,000	2,000,000	192,000	44,100	251,436	788,299	1,429,873
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	336,877	428,877			192,000	44,100	251,436	768,299	1,429,873
Other Revenue				2,000,000				20,000	
Investment Income			10,000						
	336,877	428,877	10,000	2,000,000	192,000	44,100	251,436	788,299	1,429,873
<b>Expenses</b>									
Salaries									
Teachers							50,000		27,541
Principals and Vice Principals								35,000	
Educational Assistants		335,060							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
	-	335,060	-	30,000	135,000	19,500	50,000	310,500	1,132,751
Employee Benefits		93,817		12,000	33,000	2,000	12,000	75,000	257,462
Services and Supplies	336,877		10,000	1,958,000	24,000	22,600	189,436	402,799	39,660
	336,877	428,877	10,000	2,000,000	192,000	44,100	251,436	788,299	1,429,873
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Youth Work Trades	Academies	Art Starts	Donations	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	-	-
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	16,555,078					20,006,540
Other		30,000	730,000	7,200	20,000	2,807,200
Investment Income						10,000
	16,555,078	30,000	730,000	7,200	20,000	22,823,740
<b>Less:</b> Allocated to Revenue	16,555,078	30,000	730,000	7,200	20,000	22,823,740
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-
<b>Revenues</b>						
Provincial Grants - Ministry of Education	16,555,078					20,006,540
Other Revenue		30,000	730,000	7,200	20,000	2,807,200
Investment Income						10,000
	16,555,078	30,000	730,000	7,200	20,000	22,823,740
<b>Expenses</b>						
Salaries						
Teachers	13,288,713	25,000	55,000			13,446,254
Principals and Vice Principals			15,000			50,000
Educational Assistants						505,060
Support Staff			45,000			423,500
Other Professionals						157,000
Substitutes						859,710
	13,288,713	25,000	115,000	-	-	15,441,524
Employee Benefits	3,266,365	5,000	25,000			3,781,644
Services and Supplies			590,000	7,200	20,000	3,600,572
	16,555,078	30,000	730,000	7,200	20,000	22,823,740
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

**School District No. 62 (Sooke)**  
 Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	3,127,764		3,127,764	1,984,101
Amortization of Deferred Capital Revenue	9,271,906		9,271,906	8,440,864
Amortization of Deferred Capital Revenue - for lease	61,477		61,477	61,477
<b>Total Revenue</b>	<b>12,461,147</b>	<b>-</b>	<b>12,461,147</b>	<b>10,486,442</b>
<b>Expenses</b>				
Operations and Maintenance	1,312,941		1,312,941	1,319,392
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,551,334		9,551,334	8,729,654
Transportation and Housing	551,979		551,979	565,524
<b>Total Expense</b>	<b>11,416,254</b>	<b>-</b>	<b>11,416,254</b>	<b>10,614,570</b>
<b>Net Revenue (Expense)</b>	<b>1,044,893</b>	<b>-</b>	<b>1,044,893</b>	<b>(128,128)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	171,305
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,305</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,044,893</b>	<b>-</b>	<b>1,044,893</b>	<b>43,177</b>