

Amended 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 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 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").

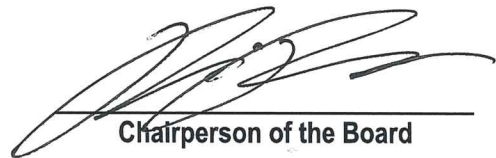
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 62 (Sooke) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$188,486,329 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2023;

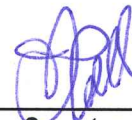
READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2023;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 28th DAY OF FEBRUARY, 2023.



Secretary Treasurer


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

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	12,763,875	12,539,000
Adult	99,438	36,438
Total Ministry Operating Grant Funded FTE's	12,863,313	12,575,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	163,941,392	150,803,293
Tuition	6,899,749	6,899,749
Other Revenue	5,036,317	3,687,765
Rentals and Leases	502,500	502,500
Investment Income	370,395	363,875
Amortization of Deferred Capital Revenue	9,581,173	9,271,906
Amortization of Deferred Capital Revenue - For Lease	61,477	61,477
Total Revenue	186,393,003	171,590,565
Expenses		
Instruction	151,717,077	138,904,388
District Administration	6,870,183	6,364,125
Operations and Maintenance	23,942,726	22,997,542
Transportation and Housing	3,951,925	3,302,851
Total Expense	186,481,911	171,568,906
Net Revenue (Expense)	(88,908)	21,659
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,111,224	1,023,234
Budgeted Surplus (Deficit), for the year	3,022,316	1,044,893
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,022,316	1,044,893
Budgeted Surplus (Deficit), for the year	3,022,316	1,044,893


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

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	145,344,959	137,328,912
Operating - Tangible Capital Assets Purchased	1,654,418	
Special Purpose Funds - Total Expense	29,362,862	22,823,740
Capital Fund - Total Expense	11,774,090	11,416,254
Capital Fund - Tangible Capital Assets Purchased from Local Capital	350,000	
Total Budget Bylaw Amount	188,486,329	171,568,906

Approved by the Board


 Signature of the Chairperson of the Board of Education

02/28/2023
 Date Signed


 Signature of the Superintendent

Feb. 28/2023
 Date Signed


 Signature of the Secretary Treasurer

Feb 28/23
 Date Signed

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(88,908)</u>	<u>21,659</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,654,418)	
From Local Capital	(350,000)	
From Deferred Capital Revenue	(21,747,390)	(20,154,465)
Total Acquisition of Tangible Capital Assets	<u>(23,751,808)</u>	<u>(20,154,465)</u>
Amortization of Tangible Capital Assets	<u>10,461,149</u>	10,103,313
Total Effect of change in Tangible Capital Assets	<u>(13,290,659)</u>	<u>(10,051,152)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(13,379,567)</u></u>	<u><u>(10,029,493)</u></u>

School District No. 62 (Sooke)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,576,128	673,449	133,722,074	139,971,651
Changes for the year				
Net Revenue (Expense) for the year	(1,106,806)		1,017,898	(88,908)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,654,418)		1,654,418	-
Local Capital	(350,000)		350,000	-
Net Changes for the year	(3,111,224)	-	3,022,316	(88,908)
Budgeted Accumulated Surplus (Deficit), end of year	2,464,904	673,449	136,744,390	139,882,743

School District No. 62 (Sooke)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	135,536,363	127,668,989
Tuition	6,899,749	6,899,749
Other Revenue	945,666	880,565
Rentals and Leases	502,500	502,500
Investment Income	353,875	353,875
Total Revenue	144,238,153	136,305,678
Expenses		
Instruction	122,691,092	116,417,525
District Administration	6,870,183	6,364,125
Operations and Maintenance	12,407,348	11,796,390
Transportation and Housing	3,376,336	2,750,872
Total Expense	145,344,959	137,328,912
Net Revenue (Expense)	(1,106,806)	(1,023,234)
Budgeted Prior Year Surplus Appropriation	3,111,224	1,023,234
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,654,418)	
Local Capital	(350,000)	
Total Net Transfers	(2,004,418)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	129,597,913	126,001,327
ISC/LEA Recovery	(515,866)	(509,565)
Other Ministry of Education and Child Care 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
Labour Settlement Funding	5,112,899	
Total Provincial Grants - Ministry of Education and Child Care	135,536,363	127,668,989
Tuition		
Continuing Education	110,000	110,000
International and Out of Province Students	6,789,749	6,789,749
Total Tuition	6,899,749	6,899,749
Other Revenues		
Funding from First Nations	515,866	509,565
Miscellaneous		
Grants for Crossing Guards	70,000	70,000
Rebates	51,000	51,000
SGF Discretionary	200,000	200,000
Miscellaneous	108,800	50,000
Total Other Revenue	945,666	880,565
Rentals and Leases	502,500	502,500
Investment Income	353,875	353,875
Total Operating Revenue	144,238,153	136,305,678

School District No. 62 (Sooke)

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	54,564,115	52,869,698
Principals and Vice Principals	9,745,939	9,366,175
Educational Assistants	13,552,784	12,648,457
Support Staff	13,727,935	13,578,833
Other Professionals	5,281,009	4,929,417
Substitutes	5,437,225	5,444,922
Total Salaries	102,309,007	98,837,502
Employee Benefits	26,065,358	24,199,679
Total Salaries and Benefits	128,374,365	123,037,181
Services and Supplies		
Services	7,631,049	6,648,806
Professional Development and Travel	1,068,586	953,394
Rentals and Leases	386,891	355,391
Dues and Fees	153,156	213,991
Insurance	467,651	486,295
Supplies	5,456,617	3,827,210
Utilities	1,780,844	1,780,844
Bad Debt	25,800	25,800
Total Services and Supplies	16,970,594	14,291,731
Total Operating Expense	145,344,959	137,328,912

School District No. 62 (Sooke)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	45,783,635	261,836	149,940	1,977,706	533,374	3,762,138	52,468,629
1.03 Career Programs	233,560			195,739		13,063	442,362
1.07 Library Services	1,686,079			271,736		6,089	1,963,904
1.08 Counselling	2,211,833					1,062	2,212,895
1.10 Special Education	1,163,925	282,781	13,040,844	103,481	1,163,999	845,785	16,600,815
1.30 English Language Learning	1,886,272			80,621			1,966,893
1.31 Indigenous Education	600,500	253,700	362,000	89,350		41,600	1,347,150
1.41 School Administration		8,522,047		2,534,402		229,900	11,286,349
1.61 Continuing Education				30,938			30,938
1.62 International and Out of Province Students	987,813	273,907		352,000			1,613,720
Total Function 1	54,553,617	9,594,271	13,552,784	5,635,973	1,697,373	4,899,637	89,933,655
4 District Administration							
4.11 Educational Administration		151,668			896,716		1,048,384
4.40 School District Governance					147,500		147,500
4.41 Business Administration	10,498			617,483	2,071,174	93,140	2,792,295
Total Function 4	10,498	151,668	-	617,483	3,115,390	93,140	3,988,179
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				123,880	151,980		275,860
5.50 Maintenance Operations				5,071,734	216,493	363,282	5,651,509
5.52 Maintenance of Grounds				563,140			563,140
5.56 Utilities							-
Total Function 5	-	-	-	5,758,754	368,473	363,282	6,490,509
7 Transportation and Housing							
7.41 Transportation and Housing Administration				120,801	99,773		220,574
7.70 Student Transportation				1,594,924		81,166	1,676,090
Total Function 7	-	-	-	1,715,725	99,773	81,166	1,896,664
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	54,564,115	9,745,939	13,552,784	13,727,935	5,281,009	5,437,225	102,309,007

School District No. 62 (Sooke)

Amended 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 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	52,468,629	13,851,059	66,319,688	3,894,055	70,213,743	66,613,575
1.03 Career Programs	442,362	122,746	565,108	388,447	953,555	832,636
1.07 Library Services	1,963,904	507,067	2,470,971	45,194	2,516,165	2,269,178
1.08 Counselling	2,212,895	568,683	2,781,578	6,237	2,787,815	2,682,852
1.10 Special Education	16,600,815	4,339,083	20,939,898	646,038	21,585,936	20,799,755
1.30 English Language Learning	1,966,893	508,795	2,475,688	160,000	2,635,688	1,779,135
1.31 Indigenous Education	1,347,150	349,425	1,696,575	306,959	2,003,534	1,945,295
1.41 School Administration	11,286,349	2,467,094	13,753,443	622,519	14,375,962	13,857,905
1.61 Continuing Education	30,938	6,005	36,943	36,112	73,055	91,555
1.62 International and Out of Province Students	1,613,720	377,032	1,990,752	3,554,887	5,545,639	5,545,639
Total Function 1	89,933,655	23,096,989	113,030,644	9,660,448	122,691,092	116,417,525
4 District Administration						
4.11 Educational Administration	1,048,384	220,231	1,268,615	556,475	1,825,090	1,744,046
4.40 School District Governance	147,500	9,500	157,000	157,088	314,088	254,088
4.41 Business Administration	2,792,295	638,126	3,430,421	1,300,584	4,731,005	4,365,991
Total Function 4	3,988,179	867,857	4,856,036	2,014,147	6,870,183	6,364,125
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	275,860	63,941	339,801	760,307	1,100,108	625,805
5.50 Maintenance Operations	5,651,509	1,447,959	7,099,468	1,403,349	8,502,817	8,414,373
5.52 Maintenance of Grounds	563,140	138,419	701,559	322,020	1,023,579	975,368
5.56 Utilities	-	-	-	1,780,844	1,780,844	1,780,844
Total Function 5	6,490,509	1,650,319	8,140,828	4,266,520	12,407,348	11,796,390
7 Transportation and Housing						
7.41 Transportation and Housing Administration	220,574	53,881	274,455	157,991	432,446	305,481
7.70 Student Transportation	1,676,090	396,312	2,072,402	871,488	2,943,890	2,445,391
Total Function 7	1,896,664	450,193	2,346,857	1,029,479	3,376,336	2,750,872
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	102,309,007	26,065,358	128,374,365	16,970,594	145,344,959	137,328,912

School District No. 62 (Sooke)

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	25,255,691	20,006,540
Other Revenue	4,090,651	2,807,200
Investment Income	16,520	10,000
Total Revenue	29,362,862	22,823,740
Expenses		
Instruction	29,025,985	22,486,863
Operations and Maintenance	336,877	336,877
Total Expense	29,362,862	22,823,740
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Amended 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
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	5,320	704,626	19,777	34,385	88,669	29,666	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	336,877	428,877			192,000	41,650	339,831	768,299	1,483,350
Other				2,000,000				46,000	
Investment Income			10,000						
	336,877	428,877	10,000	2,000,000	192,000	41,650	339,831	814,299	1,483,350
Less: Allocated to Revenue	336,877	428,877	15,320	2,704,626	211,777	76,035	428,500	843,965	1,483,350
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	336,877	428,877			211,777	76,035	428,500	797,965	1,483,350
Other Revenue				2,704,626				46,000	
Investment Income			15,320						
	336,877	428,877	15,320	2,704,626	211,777	76,035	428,500	843,965	1,483,350
Expenses									
Salaries									
Teachers							70,000		28,601
Principals and Vice Principals								43,000	
Educational Assistants		335,061							176,540
Support Staff				8,000	148,507				145,386
Other Professionals									165,000
Substitutes				15,000		48,085	15,000	12,100	825,796
	-	335,061	-	23,000	148,507	48,085	85,000	274,600	1,176,323
Employee Benefits		93,816		5,750	53,270	5,950	20,500	62,200	267,367
Services and Supplies	336,877		15,320	2,675,876	10,000	22,000	323,000	507,165	39,660
	336,877	428,877	15,320	2,704,626	211,777	76,035	428,500	843,965	1,483,350
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	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	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		18,919	100,059	26,466	1,507	118,076	666	22,152	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,617,492	29,044	51,000	6,000			55,400		1,251,529
Other									
Investment Income									
	19,617,492	29,044	51,000	6,000	-	-	55,400	-	1,251,529
Less: Allocated to Revenue	19,617,492	47,963	151,059	32,466	1,507	118,076	56,066	22,152	1,251,529
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	19,617,492	47,963	151,059	32,466	1,507	118,076	56,066	22,152	1,251,529
Other Revenue									
Investment Income									
	19,617,492	47,963	151,059	32,466	1,507	118,076	56,066	22,152	1,251,529
Expenses									
Salaries									
Teachers	15,746,902								
Principals and Vice Principals									
Educational Assistants									
Support Staff							39,766		
Other Professionals									
Substitutes			10,000	5,000					
	15,746,902	-	10,000	5,000	-	-	39,766	-	-
Employee Benefits	3,870,590		4,000	1,500			14,300		
Services and Supplies		47,963	137,059	25,966	1,507	118,076	2,000	22,152	1,251,529
	19,617,492	47,963	151,059	32,466	1,507	118,076	56,066	22,152	1,251,529
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Academies	Donations	Theatres	Horner	Kidsport	BCSSA Island Chapter	Artstarts
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	320,337	60,607	43,447	3,158	1,439	18,128	3,665
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000							
Other			805,191	40,000	1,500				7,600
Investment Income					1,200				
	19,000	175,000	805,191	40,000	2,700	-	-	-	7,600
Less: Allocated to Revenue	19,000	175,000	1,125,528	100,607	46,147	3,158	1,439	18,128	11,265
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000							
Other Revenue			1,125,528	100,607	44,947	3,158	1,439	18,128	11,265
Investment Income					1,200				
	19,000	175,000	1,125,528	100,607	46,147	3,158	1,439	18,128	11,265
Expenses									
Salaries									
Teachers		34,125	80,000						
Principals and Vice Principals		37,900	20,000						
Educational Assistants									
Support Staff		5,400	60,000						
Other Professionals									
Substitutes	5,000	35,690	9,300						
	5,000	113,115	169,300	-	-	-	-	-	-
Employee Benefits	1,000	31,885	42,000						
Services and Supplies	13,000	30,000	914,228	100,607	46,147	3,158	1,439	18,128	11,265
	19,000	175,000	1,125,528	100,607	46,147	3,158	1,439	18,128	11,265
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Nature K	Youth Work In Trades	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	4,953	-	1,626,022
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			24,795,349
Other	-	30,000	2,930,291
Investment Income			11,200
	-	30,000	27,736,840
Less: Allocated to Revenue	4,953	30,000	29,362,862
Deferred Revenue, end of year	-	-	-
Revenues			
Provincial Grants - Ministry of Education and Child Care			25,255,691
Other Revenue	4,953	30,000	4,090,651
Investment Income			16,520
	4,953	30,000	29,362,862
Expenses			
Salaries			
Teachers		21,600	15,981,228
Principals and Vice Principals			100,900
Educational Assistants			511,601
Support Staff			461,559
Other Professionals			165,000
Substitutes			980,971
	-	21,600	18,201,259
Employee Benefits		8,400	4,482,528
Services and Supplies	4,953		6,679,075
	4,953	30,000	29,362,862
Net Revenue (Expense)	-	-	-

School District No. 62 (Sooke)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	3,149,338		3,149,338	3,127,764
Amortization of Deferred Capital Revenue	9,581,173		9,581,173	9,271,906
Amortization of Deferred Capital Revenue - For Lease	61,477		61,477	61,477
Total Revenue	12,791,988	-	12,791,988	12,461,147
Expenses				
Operations and Maintenance	1,312,941		1,312,941	1,312,941
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,885,560		9,885,560	9,551,334
Transportation and Housing	575,589		575,589	551,979
Total Expense	11,774,090	-	11,774,090	11,416,254
Net Revenue (Expense)	1,017,898	-	1,017,898	1,044,893
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,654,418		1,654,418	
Local Capital		350,000	350,000	
Total Net Transfers	1,654,418	350,000	2,004,418	-
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	350,000	(350,000)	-	
Total Other Adjustments to Fund Balances	350,000	(350,000)	-	
Budgeted Surplus (Deficit), for the year	3,022,316	-	3,022,316	1,044,893