

Public Notice –Committee of the Whole Online Public Meeting

A public meeting of the Committee of the Whole for School District 62 (Sooke) **will be held on April 18, 2023 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: [Committee of the Whole Meeting | Sooke School District \(sd62.bc.ca\)](#) and click [Follow Link](#).

What is the Committee of the Whole (COW)?

The purpose of COW 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.

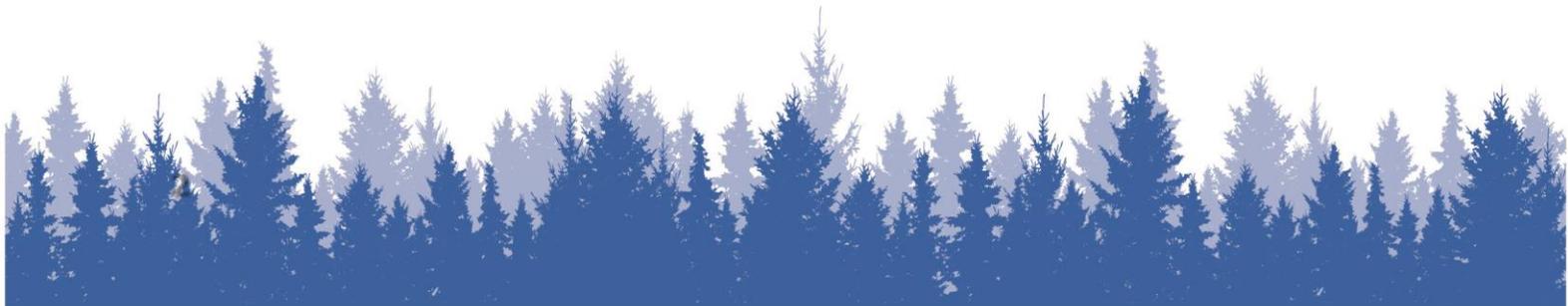
<https://support.office.com/en-us/article/attend-a-live-event-in-teams-a1c7b989-ebb1-4479-b750-c86c9bc98d84>

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.

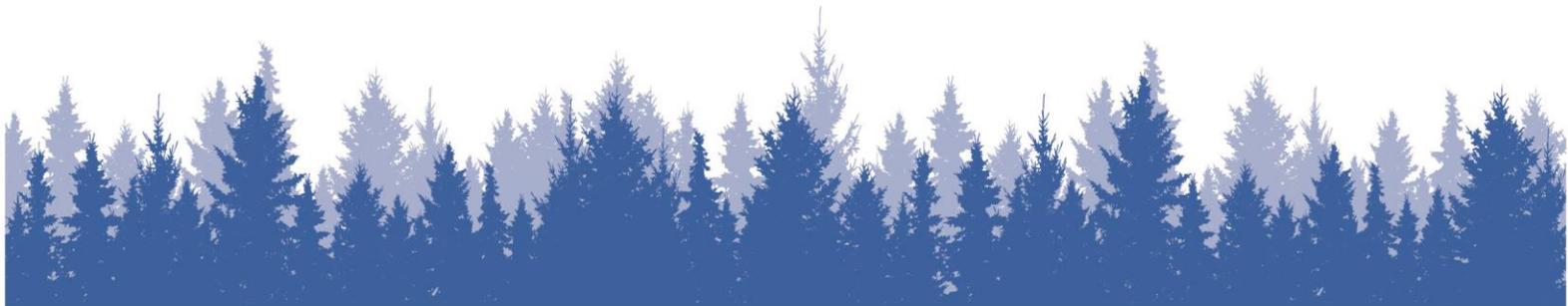
**COMMITTEE OF THE WHOLE
PUBLIC MEETING
By Live Event
April 18, 2023 – 6:00 p.m.**

AGENDA

- 1. CALL TO ORDER AND ACKNOWLEDGEMENT 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: Sc'ianew 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 23/24 Budget Plan – Harold Cull (page 4)
- 6. DELEGATIONS**
 - 6.1 Standing Delegations (STA, CUPE, PVP, SPEAC, Students) – 5 minutes each
 - 6.2 Delegations (Members of the Public) – 2 minutes each
- 7. FINANCE, FACILITIES AND SERVICES**
 - 7.1 23/24 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

Committee of the Whole Meeting

April 18, 2023

Agenda Item: 5.1 – 23/24 Budget Plan

Background

- The District has been working through the 23/24 Budget Development process since the middle of February and staff have now drafted a recommended plan for the Board of Education (BoE) to review and debate on April 25th and May 23rd
- Based on feedback received from partner and stakeholder groups, the Executive have developed the proposed budget plan noted above and summarized in the following documents:
 - 1) **23/24 Annual Budget Bylaw** – the formal Ministry document that outlines the total budget amount and the three readings conducted by the BoE
 - 2) **Summary of budget bylaw changes from 22/23 to 23/24** – a one page summary, by fund, of the changes from the 22/23 Amended Budget to the proposed 23/24 Annual Budget
 - 3) **23/24 Draft Financial Plan** – a user friendly summary of the District’s multi-year budget with an emphasis on the 23/24 school year. Ensures compliance with the Board’s *draft Policy F-334 Financial Planning & Reporting*
 - 4) **Proposed Expenditures by Strategic Plan Objective** – reflected against the June 30, 2022 Strategic Plan Accountability Framework, the proposed budget amounts by each Strategic plan objective
 - 5) **Summary of Budget Engagement Feedback** – summarized highlights of the feedback received from the public survey conducted from March 13 to 24, 2023
 - 6) **23/24 Annual Budget Template** – the Ministry’s budget document that is required to be submitted, per the School Act, by June 30 of each year

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 23/24 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 23/24 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 provincial funding formula will remain the same and be based on per FTE funding;
- 2) Domestic enrolment will continue to grow; and
- 3) All negotiated/approved salary increases will be funded.

Budget Priorities

- Through consultations with our partner and stakeholder groups, the following budget priorities continue to emerge:
 - Early Learning supports;
 - Diversity, Equity and Inclusion;
 - Mental Health & Wellness; and
 - Growth.

Budget Approach

- Based on the funding growth created from the estimated enrolment increase of 650 students, the Executive created a growth budget to meet the base operational needs of the District
- The proposed plan has been reviewed by the Leadership Team (April 5th) and the Resources Committee (April 11th)
- Additional funding into the system (\$22.872 m) is proposed to be distributed across the four priority areas noted above and also summarized by Strategic Plan objective
- The intent of the plan is to allocate funding into the system at the beginning of the year and to utilize any 22/23 surplus funding or additional enrolment growth in excess of 650 students towards longer term (years 2 and 3) capital needs as a result of continued growth

Plan Impact on Financial Reserve

- The following table outlines that estimated accumulated surplus/deficit amounts for the next 3 years:

Fiscal Year End	Accumulated Surplus/(Deficit)	
	\$	%
June 2024	2.309	1.44%
June 2025	(0.637)	(0.37%)
June 2026	(5.032)	(2.70%)

- The driving force for the projected deficits in 2025 and 2026 are the proposed portable requirements if the enrolment estimates are correct and that no other corrective action can be taken
- Staff have developed the following order of operations to address space challenges (corrective action) that will be used to eliminate the proposed future deficits:

Proposed Order of Operations (standard to be followed with some discretion at the school level):

- Utilize classrooms that have been repurposed for other uses if applicable;
- Utilize multi-purpose rooms if available;
- Overflow schools;
- Move portables if available;
- Purchase additional portables;
- Split shifts and/or extended days – secondary only; and
- Rent/acquire offsite classrooms – secondary only;

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 23/24 school year
- This plan will be the basis for the discussion, with our partner groups, at the April 18th Committee of the Whole meeting and will be formally presented to the Board at their April 25th meeting for review and debate
- Staff will be available at both meetings to provide greater detail on the proposed plan and to answer any questions that may arise

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 2023/2024 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 62 (Sooke) Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$205,967,471 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 25th DAY OF APRIL, 2023;

READ A SECOND TIME THE 23rd DAY OF MAY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF MAY, 2023;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Annual Budget Bylaw 2023/2024, adopted by the Board the 23rd DAY OF MAY, 2023.

Secretary Treasurer

**Summary of Budget Changes
22/23 Amended Budget to 23/24 Budget**

Type	Strat Plan Link	FTEs	Operating	Special Purpose	Capital	Total
22/23 Amended Budget (net of carry overs)			143.585	27.737	11.774	183.096
Revenue						
22/23 Enrolment Revenue			0.634			0.634
K-12 Standard Enrolment Growth		652.00	9.573			9.573
Inclusive Education Services - Levels 1, 2 and 3			4.810			4.810
Na'tsa'maht Indigenous Education			0.188			0.188
English Language Learners (ELL)			0.717			0.717
Operating Grant - misc. changes			0.614			0.614
Revenue Total			16.535	0.000	0.000	16.535
Early Learning						
2 additional ECEs to pilot project*	L2	2.00	0.092			0.092
Additional Teachers - Early Literacy Program	L2	2.51	0.005	0.292		0.296
Diversity, Equity and Inclusion						
DEI audit recommendations*	L1		0.100			0.100
Inclusive Education Services (net of labour settlement)	L3	TBD	2.795			2.795
Na'tsa'maht Indigenous Education	E2		0.188			0.188
English Language Learners (ELL) clerical support*	L3	1.00	0.059			0.059
Additional Teachers - ELL and English Second Dialect	L3	6.80	0.013	0.790		0.802
Additional Teachers - Inclusion Support	L3	1.83	0.003	0.212		0.215
Additional Teachers - Learning Assistance	L3	9.44	0.018	1.096		1.114
Mental Health & Wellness						
School Food Infrastructure Program (Feeding Futures Fund)	L3			1.566		1.566
Student & Family Affordability Fund	L3			-1.252		-1.252
Additional Teachers - school counsellors	L3	1.23	0.146			0.146
Program Review - student wellness	E4		0.100			0.100
Program Review - wellness/attendance support	E4	1.00	0.170			0.170
Growth						
Staffing:						
Total Labour Settlement (all employee groups)	E1		6.419	0.244		6.663
Additional Teachers - Classroom and Prep	L2	34.61	2.284	1.791		4.075
School based clerical: ratio adjustments*	E1	1.58	0.095			0.095
Supervision Assistants: ratio adjustments*	E1	2.75	0.165			0.165
Custodial: ratio adjustments*	E1	2.00	0.146			0.146
Digital Literacy Coordinator*	L3	0.50	0.055			0.055
Digital Communications Coordinator*	E3	1.00	0.085			0.085
School Technology Support*	G3	1.00	0.100			0.100
						0.000
Services & Supplies:						0.000
Program Review - AFG salaries, IT device refresh	G3		0.372			0.372
Pressures - increments, benefits, ToCs, reserve policy	G2		2.217			2.217
Inflation on utilities, Facilities services/supplies & school supplies*	G2		0.194			0.194
Facilities' operating system*	G2		0.025			0.025
FOIPPA & Security: software & training/release time*	G3		0.075			0.075
School Equipment Replacement*	G2		0.075			0.075
Ratios - enrolment driven salary and supply ratios	E1		0.247			0.247
Other:						
Amortization Expense	G2				1.435	1.435
South Langford Elementary capital contribution	G2				0.350	0.350
Salary Differential	E1		0.100			0.100
Other	G2				0.007	0.007
Expenditure Total			16.341	4.739	1.792	22.872
23/24 Budget			159.926	32.475	13.566	205.967

* = Discretionary Expenditure



Sooke School District 2023-2026 Financial Plan



TERRITORIAL ACKNOWLEDGEMENT

We acknowledge the traditional territories of the Coast Salish: T'Sou-ke Nation and Sc'ianew Nation and Nuuchah-nulth: Pacheedaht Nation. We also recognize some of our schools reside on the traditional territory of the Esquimalt Nation and Songhees Nation.

EXECUTIVE SUMMARY

The Sooke School District Board of Education is pleased to present this Financial Plan identifying the resources required to deliver on our Strategic Plan 2021-2025. It is a multi-year view of the District's financial budget and highlights the estimated revenues and expenditures for the next three fiscal years (2023 to 2026).

Our budget narrative can be summarized as a growing budget that meets our base operational requirements while being challenged by the growing capital needs of our District. Based on extensive consultations with our partner and stakeholder groups, the District's priorities for the remainder of the Strategic Plan continue to be:

- Early learning;
- Diversity, equity and inclusion
- Mental health and wellness; and
- Growth

The District is one of the fastest growing school districts in the province. The following plan simplifies the complex financial requirements of an organization serving almost 13,000 students through the services of over 2,000 employees in the communities of Sooke, Port Renfrew, Metchosin, Highlands, Langford and Colwood.

More about the District including the traditional territories, the Board of Education, and the Strategic Plan can be found on our website at www.sd62.bc.ca.

Consistent with our Strategic Plan, this document has been created by listening to our community's needs while managing within a finite amount of resources.



HOW DOES THE BOARD CREATE THE BUDGET?

The Board has established a comprehensive budget process that ensures:

- The priorities of the Strategic Plan are properly funded;
- A transparent process that includes partner and public input through communication and consultation;
- Decisions are reported back to the public and partner groups; and
- Compliance with the School Act, collective agreements, Board policy, and other regulatory requirements.

BUDGET TIMELINES

As per the School Act, the Board must adopt an annual budget on or before June 30 of each year for the next fiscal year. The District starts the budget process in early January with the first reading of the budget planned for April. Through the Resources Committee, a special Committee of the Whole meeting in April, public Board Meetings, and communication through the District website and social media, the process is transparent and provides multiple consultation opportunities for partner and public input.

Month	Executive	Leadership Team	Resource Committee	Board Meetings
January	Confirm Budget process and timelines	Jan 4 – review the budget process and timelines	Jan 10 – review and input on process & timelines	Jan 24 – Approve Budget Development Process
February	Confirm 23/24 (Year 3) Operational Plan work	Feb 1 – Identify proposed costs for Operational Plan	Feb 14 – Review & input on draft Operational Plan work	Feb 28 – Review & input on draft Operational Plan; Stakeholder Presentations (Feb 21)
March	Draft Budget based on Operational Plan	Mar 1 – Review and prioritize activities on the Operational Plan	Mar 8 – Review & input on draft Operational Plan priorities	Mar 14 – Review & input on draft Operational Plan priorities
April	Finalize Budget for presentation	Apr 5 – Review and input on draft Budget	Apr 11 – Review and input on draft Budget	April 18 – Committee of the Whole April 25 – 1 st reading of the Budget
May	Tweak Budget (if applicable)	May 3 – Review revised Budget (if applicable)	May 9 – Review and input on revised Budget (if applicable)	May 23 – 2 nd and 3 rd readings of the Budget

BUDGETING STRATEGIC PRIORITIES

With the Strategic Plan as the guiding document, staff consulted with the District's partners and public and developed a list of priorities that will remain the focus of our financial plan. The budget priorities that emerged through these touch points were identified as:

PRIORITIES	ACTIONS
Mental Health and Wellness	Continue to implement the Healthy Schools, Healthy People Framework (Engagement Objective 4)
Diversity, Equity and Inclusion	Begin to implement audit recommendations for diversity, equity and inclusion (Learning Objective 1)
Early Learning	Early learning and childcare programs - (1) Continue to build a strategy to ensure early learning programs are effective pathways for transition to school; and (2) Build community partnerships (Learning Objective 2)
Growth	Implement cyber security and privacy policies in partnership with Curriculum, Inclusive Education, and Safe School objectives (Growth Objective 3)



BUDGET FUND TYPES

The District's Budget is comprised of three separate Funds: Operating Fund, Special Purpose Fund, and Capital Fund. The District's total budget bylaw amount includes expenses and asset purchases from all funds. The Operating Fund is where the majority of the District's expenses are reported and is driven by domestic and international student enrolment.

OPERATING FUND

Revenue

- Operating Grant Revenue
- International Revenue
- Other Revenue

Expenditures

- Instruction
- District Administration
- Operations and Maintenance
- Transportation

SPECIAL PURPOSE FUND

- Classroom Enhancement Fund (CEF)
- Annual Facilities Grant (AFG)
- School Food Programs
- Community Link
- Academies
- School Generated Funds

CAPITAL FUND

- New Schools
- School Enhancement Programs (HVAC, Roofing Upgrades)
- Seismic Mitigation Projects
- Bus Purchases
- Playgrounds
- Land Purchases

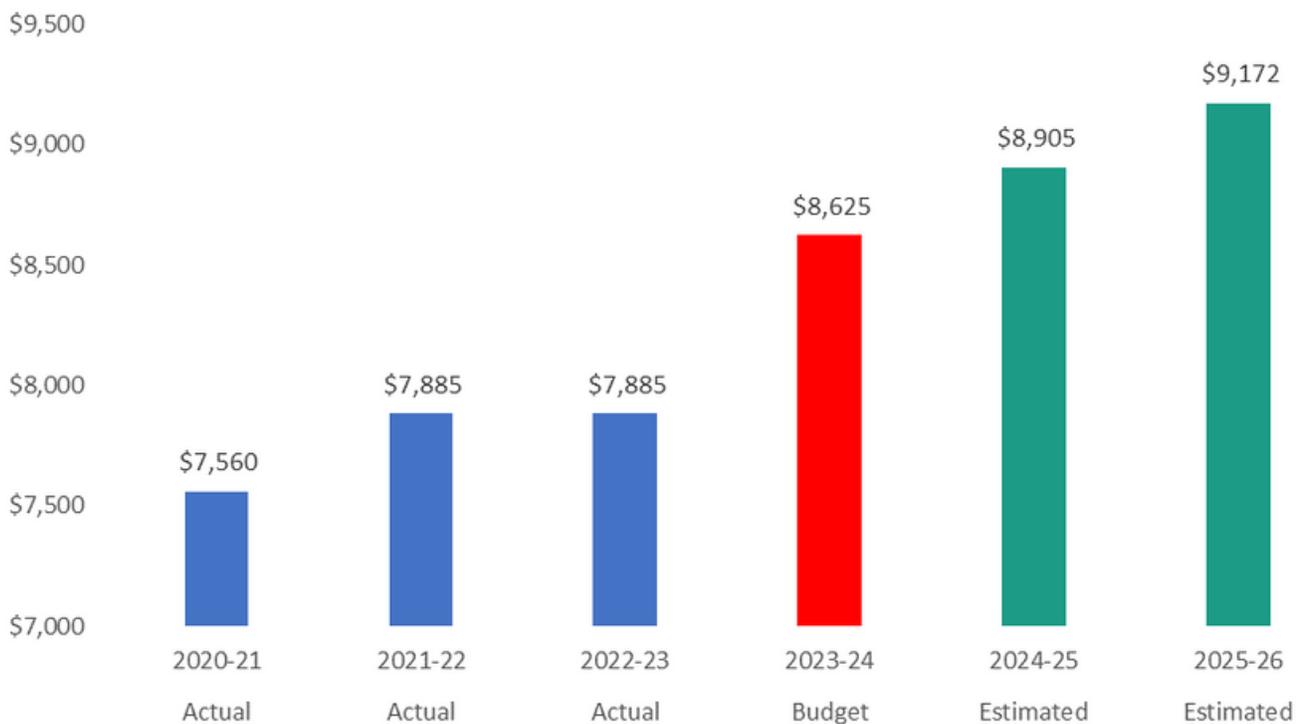




OPERATING GRANT ALLOCATION

In March 2023, the Ministry announced an increase to the basic per-student Operating Grant allocation by approximately 9.4% from a standard (regular) FTE funding allocation of \$7,885 to \$8,625. This increase is to fund the labour settlements for District staff. In April 2023, the provincial government announced that the District’s unionized employees will get the maximum (1.25%) cost-of-living adjustment (COLA) for their year 2 wage increase. Since this was announced after the basic allocation was determined, it is estimated that the 1.25% COLA will be applied to the allocation in 2024/25 and the maximum (1.00%) COLA for year 3 will be applied to the allocation in 2025/26 in addition to the 2.00% general wage increases in each of those years.

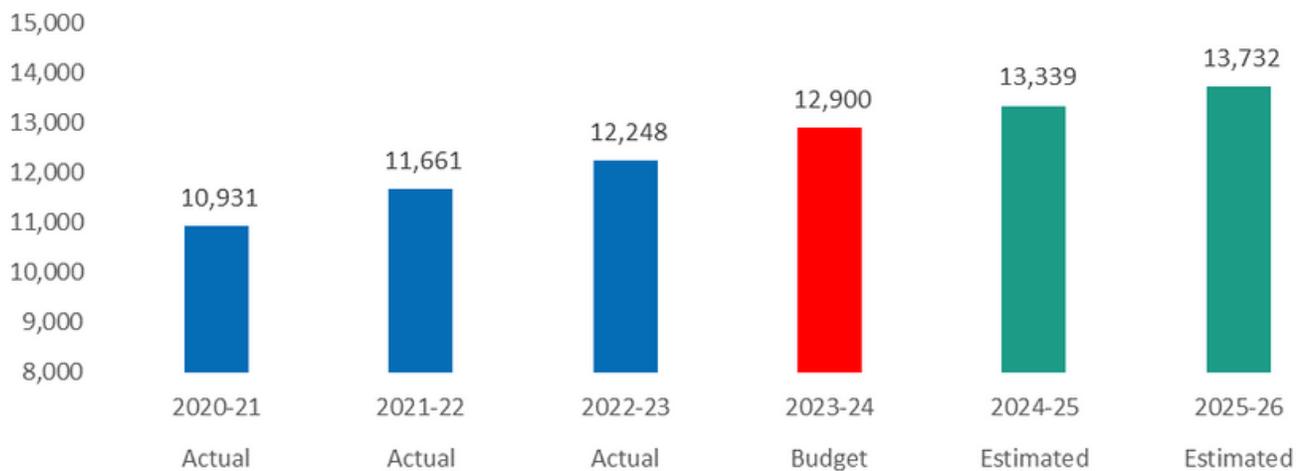
Per Student Allocation - Standard (Regular) FTE



SEPTEMBER K-12 STANDARD ENROLMENT

The chart below shows 3 years of historical September K-12 Standard Enrolment, and the projected enrolment for the next 3 years. At 12,900 FTE in 2023/24, enrolment is expected to increase by 652 FTE over the prior year which is 11% of the anticipated total 5,876 FTE enrolment growth across the province. Enrolment is expected to increase by a further 832 FTE in the subsequent two years.

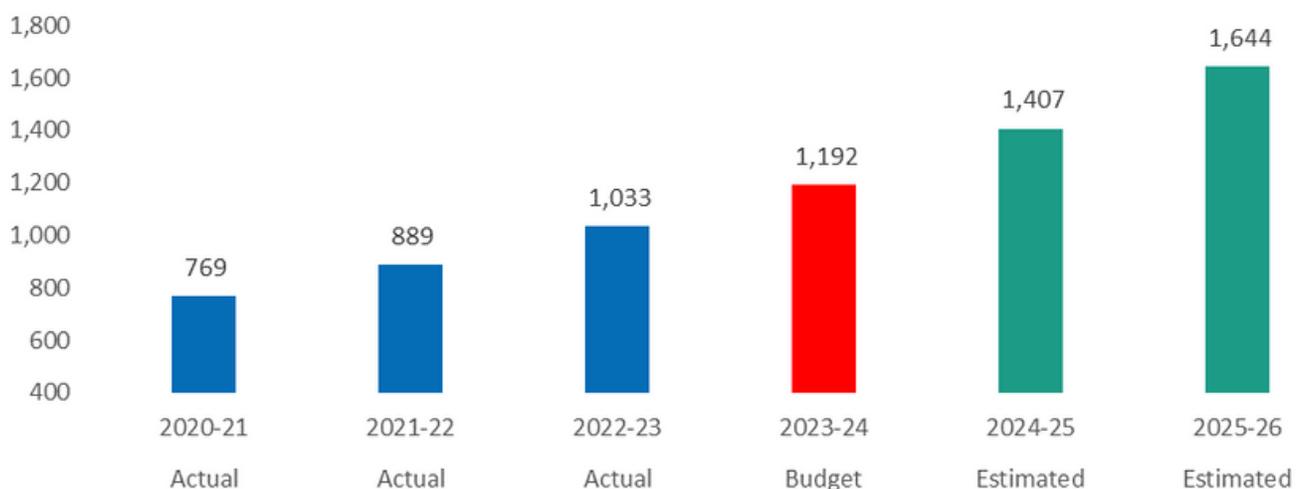
September K-12 Standard Enrolment (FTE)



SEPTEMBER SPECIAL NEEDS ENROLMENT

School districts also receive supplemental funding in the Operating Grant for those students with special needs in order to provide additional supports and resources. The enrolment count of students with special needs is reported in September and February. At 1,192 FTE in 2023/24, the chart below shows a budgeted increase of 159 FTE (15%) from the prior year and a further 452 FTE estimated increase in the subsequent two years.

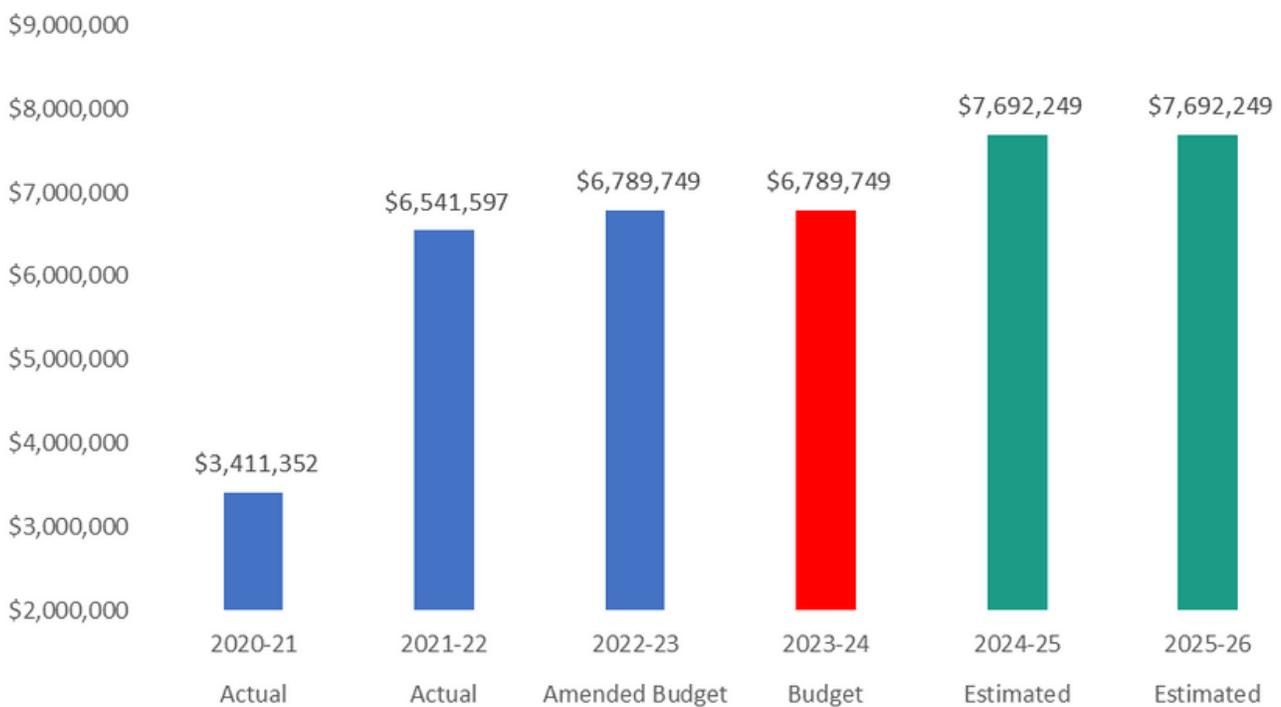
Special Needs Level 1-3 (FTE)



INTERNATIONAL STUDENT PROGRAM

The International Student Program generates additional tuition revenue separate from the Operating Grant and helps fund existing infrastructure and services elsewhere in the District. Due to post pandemic impacts the market has become increasingly competitive as school districts across the country struggle to maintain International Student Program enrolment. As a result, the projected enrolment is estimated to remain static at 250 FTE for the next three years supplemented by an increase in student fees in 2024/25 to pay for program cost increases.

International Student Program Revenues



OPERATING FUND EXPENSES

Staffing levels take various factors into consideration including student and educational needs, funding availability, enrolment growth, and organizational capacity. As student enrolment is projected to increase so will staffing levels. For the 2024 to 2026 years, teacher staffing increases assume additions at a 1 to 24 teacher to student ratio. Staffing for educational assistants are still to be determined (TBD) as plans on how to utilize the Operating Grant's special needs supplemental funding for 2023/24 and subsequent years are still being finalized.

The District will continue to grow in other areas, but for the 2025/26 year, the additional support staff, principal and vice principal, only reflect the needs of the new elementary school in South Langford.

Staffing Chart – Total FTE – Operating

	Actual 2020-21	Actual 2021-22	Amended Budget 2022-23	Budget 2023-24	Estimated 2024-25	Estimated 2025-26
Teachers*	584	592	614	648	666	682
Principals and Vice Principals	64	65	72	72	72	74
Educational Assistants	281	315	358	TBD	TBD	TBD
Support Staff	271	263	263	273	273	276
Other Professionals	41	47	49	51	51	51
Total	1,241	1,282	1,356	1,044	1,062	1,083

*Total teachers (including CEF) Amended Budget 2022-23 is 790 FTE and Budget 2023-24 is 846 FTE

Staffing Chart – Year over Year Changes in Total FTE – Operating

	Actual 2021-22	Amended Budget 2022-23	Budget 2023-24	Estimated 2024-25	Estimated 2025-26
Teachers*	8	22	34	18	16
Principals and Vice Principals	1	7	-	-	2
Educational Assistants	34	43	TBD	TBD	TBD
Support Staff	(8)	-	10	-	3
Other Professionals	6	2	2	-	-
Total	41	74	46	18	21

*Total teachers (including CEF) year over year increase for Budget 2023-24 is approximately 56 FTE

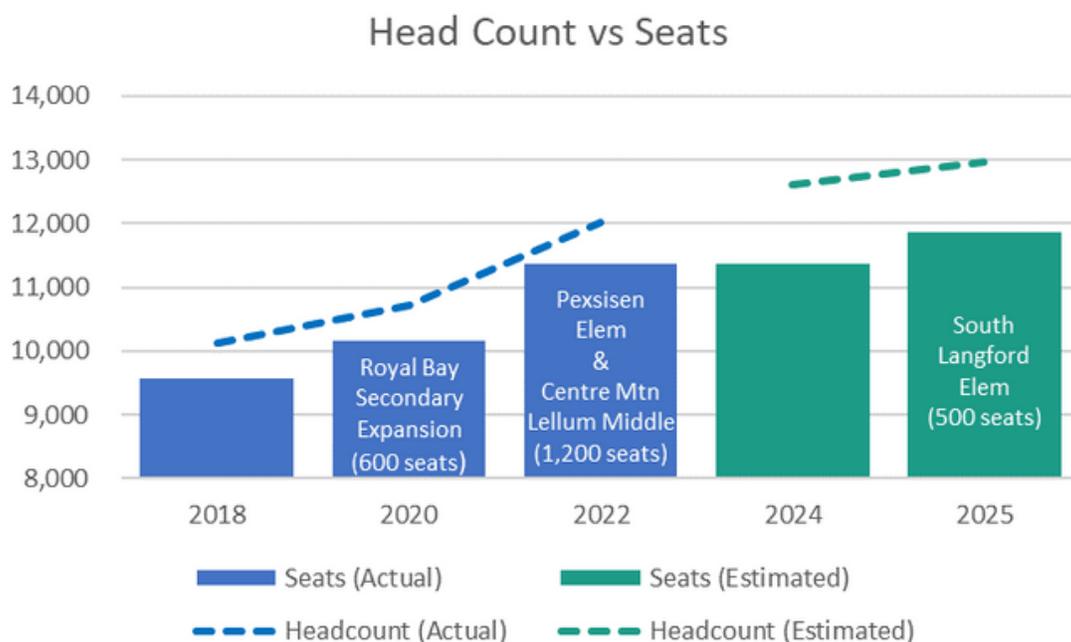
All labour settlement impacts known as of March 2023 and released through the Operating Grant have been incorporated into the 2023/24 Budget. Cost of living adjustments of 1.25% in 2024/25 and 1.00% in 2025/26 and general wage increases of 2.00% for each of the future years are incorporated into the estimated salary expenses. No salary increases have been assumed for the future years for Other Professionals and principal and vice principal as there has not been any decision made regarding exempt compensation for those years.

INTERFUND TRANSFERS AND CAPITAL PLANNING

When capital assets are purchased with operating funds, they must be transferred from the Operating Fund to the Capital Fund in order to be properly capitalized and amortized (expensed) over the life of the asset. This transfer is reflected as an inter-fund transfer.

In December 2021, the Ministry approved the construction of a new elementary school in South Langford with a requirement that the District contribute \$1.00 million towards the project prior to completion of construction. Since the District has exhausted other funding sources on prior construction projects, the \$1.00 million is to come out of operating funds as a local capital interfund transfer. The District contributed \$350,000 in 2022/23 and has budgeted another \$350,000 contribution for 2023/24 with the remaining \$300,000 to be contributed in 2024/25. The \$350,000 contribution budgeted for 2023/24 is causing a \$156,344 deficit for the year – resulting in the utilization of operating surplus to fund the project.

The response from the Ministry to the District's 2023-24 Annual Five-Year Capital Plan submission did not include support for any new expansion program capital projects. As a result, the District must purchase portables to accommodate the estimated growth in the coming years. The Ministry does not provide funding for portables which is estimated to cause a financial pressure of \$3,300,000 in 2024/25 and \$5,200,000 in 2025/26 on the Operating Fund to meet the needs of growing communities within the District that do not have an approved capital expansion project.



ACCUMULATED OPERATING SURPLUS

The use of the operating surplus enables the Board to engage in long-term planning, mitigate financial risk and support consistent services. The Board has a policy to maintain a contingency of 2% of operating expenses. The capital planning financial pressures on the Operating Fund is estimated to deplete the District's contingency in 2024/25 and 2025/26 unless alternative funding sources or mitigation strategies are utilized.



MULTI-YEAR OPERATING FUND FINANCIAL PLAN SUMMARY

The following table is a detailed financial plan summary for the Operating Fund. It considers the projected enrolment and related effects on staffing and expenditures, interfund transfers, and the Accumulated Operating Surplus.

	Actual 2020/2021	Actual 2021/2022	Amended Budget 2022/2023	Budget 2023/2024	Estimated 2024/2025	Estimated 2025/2026
Revenues						
Provincial Grants						
Ministry of Education and Child Care	113,365,893	122,740,094	135,536,363	151,437,995	164,580,852	177,905,663
Other	26,509	730	-	-	-	-
Tuition	3,505,226	6,637,195	6,899,749	6,879,749	7,692,249	7,692,249
Other Revenue	997,217	1,273,555	945,666	945,666	945,666	945,666
Rentals and Leases	230,065	393,661	502,500	502,500	502,500	502,500
Investment Income	290,632	241,165	353,875	353,875	353,875	353,875
Total Operating Revenue	118,415,542	131,286,400	144,238,153	160,119,785	174,075,142	187,399,953
Salaries						
Teachers	48,393,009	49,878,807	54,564,115	60,310,293	65,188,394	69,722,296
Principals and Vice Principals	8,085,645	8,513,507	9,745,939	9,909,659	9,909,659	10,179,659
Educational Assistants	10,136,051	11,477,073	13,552,784	16,600,332	20,606,561	25,143,449
Support Staff	12,221,148	12,454,246	13,727,935	15,209,931	16,197,102	16,983,206
Other Professionals	4,226,866	4,770,015	5,281,009	5,506,595	5,506,595	5,506,595
Substitutes	3,808,405	5,215,605	5,437,225	6,173,919	6,416,101	6,646,919
Total Salaries	86,871,124	92,309,253	102,309,007	113,710,729	123,824,412	134,182,124
Employee Benefits	21,108,220	22,819,832	26,065,358	29,188,926	31,849,962	34,588,400
Employee Benefit Rate (as a % of Total Salaries)	24.30%	24.72%	25.48%	25.67%	25.72%	25.78%
Services and Supplies						
Services	5,573,755	6,604,171	7,631,049	7,343,233	7,923,293	7,994,013
Professional Development and Travel	659,429	934,188	1,068,586	1,063,697	1,063,697	1,063,697
Rentals and Leases	379,508	411,859	386,891	311,891	311,891	311,891
Dues and Fees	192,150	161,730	153,156	153,156	153,156	153,156
Insurance	311,885	429,514	467,651	522,651	522,651	522,651
Supplies	3,601,625	4,770,322	5,456,617	5,790,202	5,930,390	5,936,979
Utilities	1,602,549	1,770,045	1,780,844	1,815,844	1,815,844	1,815,844
Bad Debt	1,515	-	25,800	25,800	25,800	25,800
Total Services and Supplies	12,322,416	15,081,829	16,970,594	17,026,474	17,746,722	17,824,031
Total Operating Expense	120,301,760	130,210,914	145,344,959	159,926,129	173,421,095	186,594,556
Net Revenue (Expense)	(1,886,218)	1,075,486	(1,106,806)	193,656	654,047	805,398
Interfund Transfers						
Tangible Capital Assets Purchased and Work in Progress	(519,417)	(286,613)	(1,654,418)	-	(3,300,000)	(5,200,000)
Local Capital	-	-	(350,000)	(350,000)	(300,000)	-
Total Interfund Transfers	(519,417)	(286,613)	(2,004,418)	(350,000)	(3,600,000)	(5,200,000)
Total Operating Surplus (Deficit), for the year	(2,405,635)	788,873	(3,111,224)	(156,344)	(2,945,953)	(4,394,602)
Operating Surplus, beginning of year	7,192,890	4,787,255	5,576,128	2,464,904	2,308,560	(637,393)
Total Operating Surplus (Deficit), for the year	(2,405,635)	788,873	(3,111,224)	(156,344)	(2,945,953)	(4,394,602)
Operating Surplus, end of year	4,787,255	5,576,128	2,464,904	2,308,560	(637,393)	(5,031,995)
Operating Surplus, end of year						
Restricted for future capital cost-sharing	-	-	-	-	-	-
Internally Restricted Operating Surplus	3,094,139	3,068,088	-	-	-	-
Unrestricted Operating Surplus (Contingency)	1,693,116	2,508,040	2,464,904	2,308,560	(637,393)	(5,031,995)
Total Operating Surplus, end of year	4,787,255	5,576,128	2,464,904	2,308,560	(637,393)	(5,031,995)
Contingency as % of Operating Expense	1.41%	1.93%	1.70%	1.44%	-0.37%	-2.70%



SPECIAL PURPOSE FUNDS

Contributions restricted from an external party are reported as Special Purpose Funds (SPF). The annual funding received varies from year to year and the funding is not always confirmed at the time that the budget is prepared. The more significant SPF of the District include the Classroom Enhancement Fund (CEF), Learning Improvement Fund (LIF), Community LINK, Official Languages in Education French Programs (OLEP), Strong Start, Academies, School Generated Funds, and the new Feeding Futures Fund.

As the Student and Family Affordability Fund (SFAF) was a one-time SPF in 2022/23, the new Feeding Futures Fund is intended to ensure students are fed and ready to learn, by expanding existing school food programs.

The Ministry announced in April 2023 that the District would be receiving \$1,565,710 for the Feeding Futures Fund in 2023/24.

The District also anticipates receiving an additional \$5,022,812 in CEF staffing and overhead funding to pay for an additional estimated 23 FTE teachers.

CAPITAL FUNDS

The Capital Fund includes capital expenditures for land, buildings, buses and other tangible capital assets that are funded from the Ministry capital grants, local capital, the Operating Fund, and Special Purposes Funds.

The 2023/24 budget includes \$17.873 million in anticipated total capital additions that are to be amortized (expensed) over the useful life of the asset.

Some of the more significant capital projects include:

- Expansion Program (EXP) – \$14.3 million for the continuation of building construction and site development of an elementary school in South Langford.
- School Enhancement Program (SEP) - \$0.88 million for a HVAC upgrade at Spencer Middle School and \$0.24 million for roofing upgrades at Millstream Elementary.
- Carbon Neutral Capital Program (CNCP) – \$0.5 million for energy upgrades at John Muir Elementary.
- Bus Acquisition Program (BUS) – \$1.24 million for seven new buses.
- Playground Equipment Program (PEP) - \$0.195 million for a new playground at Dunsmuir Middle School.

There were no new Expansion Program projects supported by the Ministry in response to the District's 2023-24 Annual Five-Year Capital Plan submission.



SUMMARY OF BUDGET BYLAW CHANGES

22-23 Amended Budget to 23-24 Budget (in \$ millions)

Type	Strat Plan Link	FTEs	Operating	SPF	Capital	Total
22/23 Amended Budget (net of carry overs)			143.585	27.737	11.774	183.096
Early Learning						
2 additional ECEs to pilot project*	L2	2.00	0.092			0.092
Additional Teachers - Early Literacy Program	L2	2.51	0.005	0.292		0.296
Diversity, Equity and Inclusion						
DEI audit recommendations*	L1		0.100			0.100
Inclusive Education Services (net of labour settlement)	L3	TBD	2.795			2.795
Na'tsa'maht Indigenous Education	E2		0.188			0.188
English Language Learners (ELL) clerical support*	L3	1.00	0.059			0.059
Additional Teachers - ELL and English Second Dialect	L3	6.80	0.013	0.790		0.802
Additional Teachers - Inclusion Support	L3	1.83	0.003	0.212		0.215
Additional Teachers - Learning Assistance	L3	9.44	0.018	1.096		1.114
Mental Health & Wellness						
School Food Infrastructure Program (Feeding Futures Fund)	L3			1.566		1.566
Student & Family Affordability Fund	L3			-1.252		-1.252
Additional Teachers - school counsellors	L3	1.23	0.146			0.146
Program Review - student wellness	E4		0.100			0.100
Program Review - wellness/attendance support	E4	1.00	0.170			0.170
Growth						
Staffing:						
Total Labour Settlement (all employee groups)	E1		6.419	0.244		6.663
Additional Teachers - Classroom and Prep	L2	34.61	2.284	1.791		4.075
School based clerical: ratio adjustments*	E1	1.58	0.095			0.095
Supervision Assistants: ratio adjustments*	E1	2.75	0.165			0.165
Custodial: ratio adjustments*	E1	2.00	0.146			0.146
Digital Literacy Coordinator*	L3	0.50	0.055			0.055
Digital Communications Coordinator*	E3	1.00	0.085			0.085
School Technology Support*	G3	1.00	0.100			0.100
Services & Supplies:						
Program Review - AFG salaries, IT device refresh	G3		0.372			0.372
Pressures - increments, benefits, ToCs, reserve policy	G2		2.217			2.217
Inflation on utilities, Facilities services/supplies & school supplie	G2		0.194			0.194
Facilities' operating system*	G2		0.025			0.025
FOIPPA & Security: software & training/release time*	G3		0.075			0.075
School Equipment Replacement*	G2		0.075			0.075
Ratios - enrolment driven salary and supply ratios	E1		0.247			0.247
Other:						
Amortization Expense	G2				1.435	1.435
South Langford Elementary capital contribution	G2				0.350	0.350
Salary Differential	E1		0.100			0.100
Other	G2				0.007	0.007
23/24 Budget			159.926	32.475	13.566	205.967

* = Discretionary Expenditure

STRATEGIC PLAN ACCOUNTABILITY FRAMEWORK

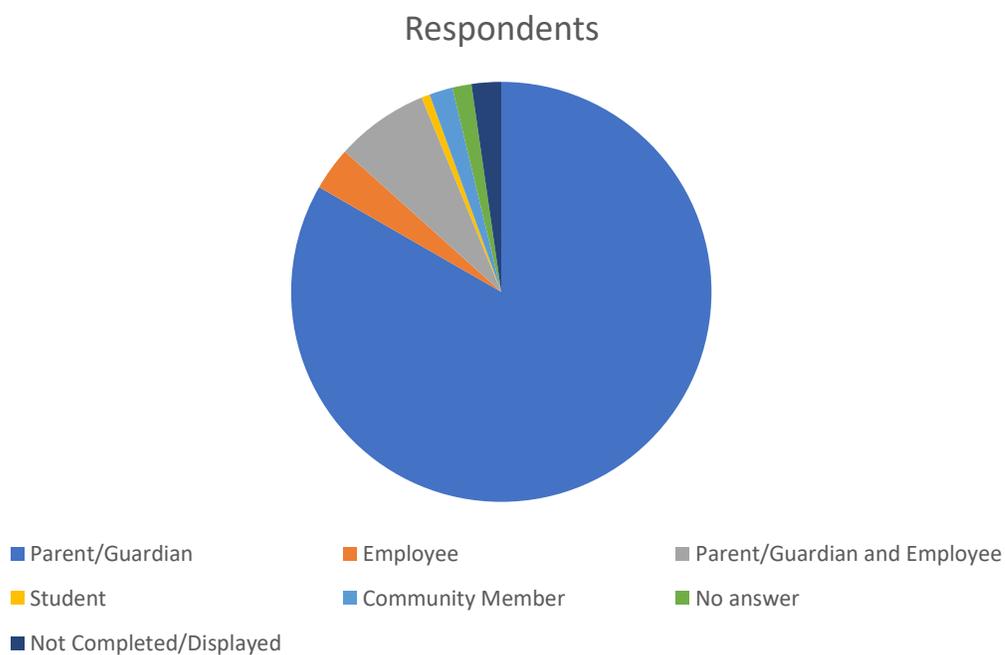
RUBRIC PROGRESS AS OF JUNE 30, 2022, WITH PROPOSED 23/24 FUNDING AMOUNTS (MILLIONS)

		EMERGING	DEVELOPING	PROFICIENT	EXTENDING
LEARNING GOAL - Develop and support adaptable learners who are creative, critical and social thinkers with the capacity to be educated citizens					
OBJECTIVE	1 To provide opportunities for learners to understand, respect and appreciate diversity and inclusion				\$0.100
	2 To provide opportunities for learners to develop critical and creative thinking skills				\$4.463
	3 To ensure our learning environments are safe, accessible and welcoming.				\$5.500
	4 To enhance student choice and voice				
ENGAGEMENT GOAL - Create a culture of belonging					
OBJECTIVE	1 To develop, expand and implement, inclusive and collaborative, practices and processes			\$7.416	
	2 To further the goals of the Na'tsa'maht agreement following the objectives of 'One Mind' and 'One Spirit'		\$0.188		
	3 To develop, expand and implement respectful, effective, clear and transparent communications			\$0.085	
	4 To continue to develop, expand and implement a culture of wellness			\$0.270	
GROWTH GOAL - Pursue organizational excellence to support a vibrant school district					
OBJECTIVE	1 To strengthen organizational practices to ensure diversity, equity and inclusion (DEI).				
	2 To build and maintain spaces and resources that support our creative and critical learning and our culture of belonging.			\$4.303	
	3 To embrace digital technologies and manage increasing complexity by leveraging the strategic use of resources			\$0.547	
	4 Expand our culture of social responsibility and implement long-term commitments that strive to support society and protect the environment				

□

Survey Responses

A total of 1229 responses to the survey were recorded. The survey was predominantly completed by **parents/guardians** (83.32%), followed by **employee and parents** (7.16%), **employees** (3.34%) **community members** (1.79%) and **students** (0.65%). Some respondents did not complete the question or chose not to answer (3.74).



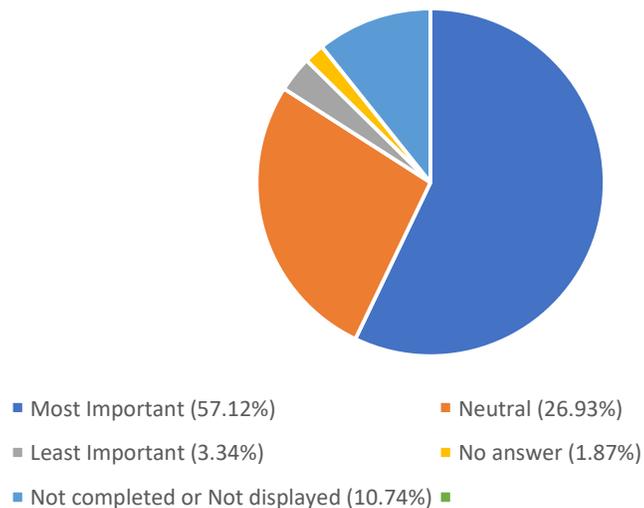
Early Learning

Respondents were asked:

*Early learning years (birth through 8 years old) are the foundation for a child's future development, providing a strong base for lifelong learning and learning abilities including cognitive and social development. It is an essential building block of a child's future success. Focusing on early learning could look like: Creating effective pathways for transition to school. Support through Early Childhood Educators. Early intervention for literacy, numeracy and social emotional learning. **Please select the importance of allocating staff and financial resources to early learning.***

The most frequently selected answer on the importance of allocating staff and financial resources to early learning was **most important** (57%) followed by **neutral** (26.93%).

% Importance of Resources for Early Learning



Themes From Additional 'Early Learning' Comments

Respondents were asked if they had any other comments or additional considerations on this topic; 197 (16.03%) did. The additional comments overall highlighted the importance of:

- Building a strong foundation for lifelong success through **early learning**, with a **focus on**
 - **academic support,**
 - **parental involvement,**
 - **early intervention,**
 - **allocation of resources,**
 - **social-emotional learning,**
 - **play and physical activity, and**
 - **accessibility for all children.**
- Comments also emphasized the need for **consistency in:**
 - **expectations and standards,**
 - **inclusion and support for children with disabilities, and**
 - **support for early childhood educators,**
 - **programs outside of school hours to further support healthy development in early learners.**

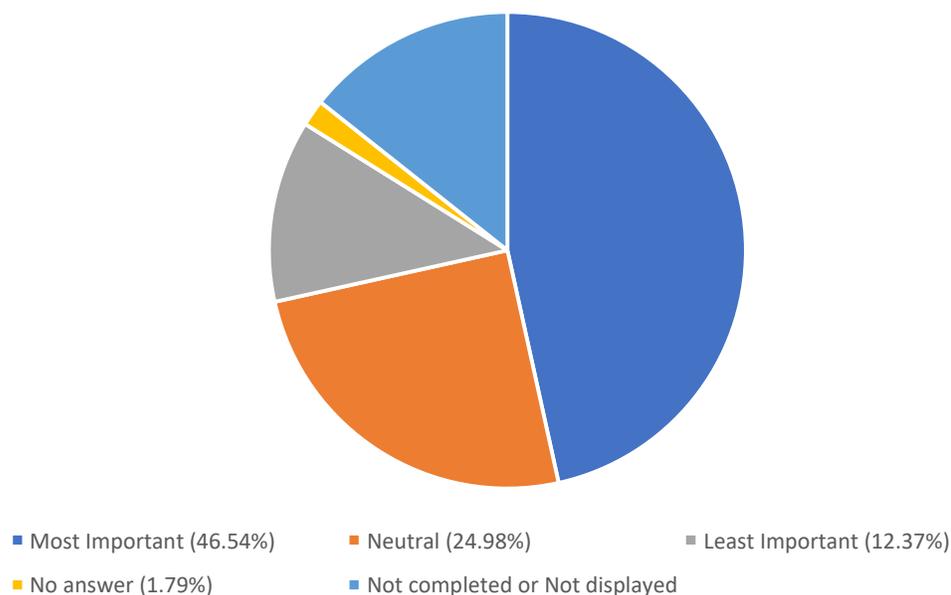
Diversity, Equity and Inclusion

Respondents were asked:

*Our school district is expanding and diversifying. It is important that our students and staff feel a sense of belonging regardless of their cultural, linguistic, or other diverse backgrounds. Focusing on diversity, equity and inclusion could look like: Training on cultural competency, anti-racism and anti-oppression. Authentic inclusion and celebrating differences through teaching tools and resources. Support for mental health. **Please select the importance of allocating financial and staff resources to supporting diversity, equity and inclusion.***

The most frequently selected answer on the importance of allocating staff and financial resources to diversity, equity and inclusion was **most important** (46.54%) followed by **neutral** (24.98%).

Importance by Percentage



Themes From Additional ‘Diversity, Equity and Inclusion’ Comments

Respondents were asked if they had any other comments or additional considerations on this topic; 251 (20.42%) did.

Key themes that emerged from the comments were:

- **Mental Health:** There is a dire need for better mental health support for children, and mental health should be prioritized as a top priority in education.
- **Inclusion:** Ensuring inclusive environments for all students, including those with special needs, English Language Learners, and LGBTQ2+ students.
- **Diversity, Equity, and Inclusion:** Diversity, equity, and inclusion should be cornerstones of education.
- **Balanced Approach to Education:** Striving for a balanced approach to education that includes a wide range of topics, including diversity, equity, and inclusion, without neglecting other important aspects of education.
- **Parent and Community Involvement:** Encouraging parents and guardians to be involved in diversity and education initiatives, providing education and support to parents, and recognizing the importance of community-wide efforts.
- **Addressing Bullying, Racism, and Anti-Oppression:** Recognizing the importance of addressing issues of bullying, racism, and anti-oppression in schools through appropriate approaches.
- **Basic Needs:** Recognizing the importance of addressing basic needs such as access to food, promoting self-esteem, and higher education opportunities for all students.
- **Arts and Diversity:** Recognizing the importance of arts in promoting diversity and equity, providing opportunities for arts education, and creating safe spaces for diverse experiences.

- **Teacher Training:** Providing training for teachers to authentically include diverse perspectives in their curriculum and effectively address issues of racism, anti-oppression, and bullying.
- **Balanced Approach to Diversity:** Acknowledging the importance of diversity and inclusion while avoiding an overly excessive or biased approach that may exclude or marginalize certain groups of students.

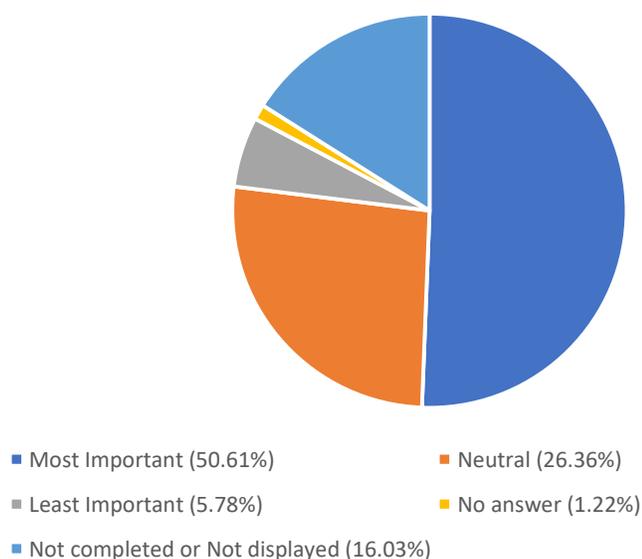
Growth

Respondents were asked:

*As one of the fastest growing school districts in BC, we are challenged with supporting both an increasing number of students and managing the increasing complexity growth adds to the school system. Please note that we are unable to allocate funding new schools through our operating budget, which comes through specific Capital funding we receive from the government. Focusing on growth could look like: Additional staff in departments to support the growth in the school system such as IT, Human Resources, Finance, Safe & Healthy Schools, etc. Portables for temporary accommodations to manage growth. Improving operational efficiency through investment in digital hardware and resources. **Please select the importance of allocating financial and staff resources to growth.***

The most frequently selected answer on the importance of allocating staff and financial resources to growth was **most important** (50.61%) followed by **neutral** (26.36%).

Importance by Percentage



Themes From Additional 'Growth' Comments

Respondents were asked if they had any other comments or additional considerations on this topic; 197 (16.03%) did. The additional comments overall highlight the importance of:

- **Adequate funding and resources** for education, including increased funds, resources, and staffing allocation to schools.
- **Support for students with disabilities**, including more resources, support, and hiring of specialized staff for students with learning disabilities.
- **Growth and overcrowding** challenges in schools, including the need for proactive and preventative decision-making, new schools or temporary accommodations, and infrastructure planning.
- **Operational efficiency** and technology, including investment in digital hardware and resources, and potential of technology to reduce the need for additional staff.
- **Safety and infrastructure concerns**, including safety in drop-off and pick-up areas, proper planning and infrastructure for growing numbers of students, and long-term planning for growth.
- **Support for specific subjects** and programs, including resources and support for music, science, STEM, and after-school programs.
- **Support for teachers and staff**, including adequate resources, training, and positive working environment.
- **Mental health and diversity needs**, including more staff for mental health support, restorative justice, and engaging students through alternative programs.
- **Transportation challenges**, including addressing overcrowded buses, hiring more transportation staff, and optimizing bus routes.
- **Advocacy and lobbying efforts** for increased funding, planning, and support for schools and students from government and stakeholders.

Annual Budget

School District No. 62 (Sooke)

June 30, 2024

School District No. 62 (Sooke)

June 30, 2024

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 2023/2024 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 62 (Sooke) Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$205,967,471 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 25th DAY OF APRIL, 2023;

READ A SECOND TIME THE 23rd DAY OF MAY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF MAY, 2023;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 62 (Sooke) Annual Budget Bylaw 2023/2024, adopted by the Board the 23rd DAY OF MAY, 2023.

Secretary Treasurer

School District No. 62 (Sooke)

Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,330,000	12,763,875
Adult	16,500	99,438
Total Ministry Operating Grant Funded FTE's	13,346,500	12,863,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	182,231,009	163,941,392
Tuition	6,879,749	6,899,749
Other Revenue	3,876,766	5,036,317
Rentals and Leases	502,500	502,500
Investment Income	363,875	370,395
Amortization of Deferred Capital Revenue	11,034,978	9,581,173
Amortization of Deferred Capital Revenue - For Lease	61,477	61,477
Total Revenue	204,950,354	186,393,003
Expenses		
Instruction	168,514,190	151,717,077
District Administration	7,121,344	6,870,183
Operations and Maintenance	26,040,348	23,942,726
Transportation and Housing	3,941,589	3,951,925
Total Expense	205,617,471	186,481,911
Net Revenue (Expense)	(667,117)	(88,908)
Budgeted Allocation (Retirement) of Surplus (Deficit)	156,344	3,111,224
Budgeted Surplus (Deficit), for the year	(510,773)	3,022,316
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(510,773)	3,022,316
Budgeted Surplus (Deficit), for the year	(510,773)	3,022,316

School District No. 62 (Sooke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	159,926,129	145,344,959
Operating - Tangible Capital Assets Purchased		1,654,418
Special Purpose Funds - Total Expense	32,475,454	29,362,862
Capital Fund - Total Expense	13,215,888	11,774,090
Capital Fund - Tangible Capital Assets Purchased from Local Capital	350,000	350,000
Total Budget Bylaw Amount	205,967,471	188,486,329

Approved by the Board

Signature of the Chairperson of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 62 (Sooke)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(667,117)</u>	<u>(88,908)</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)	(350,000)
From Deferred Capital Revenue		(21,747,390)
Total Acquisition of Tangible Capital Assets	<u>(350,000)</u>	<u>(23,751,808)</u>
Amortization of Tangible Capital Assets	<u>11,895,751</u>	10,461,149
Total Effect of change in Tangible Capital Assets	<u>11,545,751</u>	<u>(13,290,659)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>10,878,634</u></u>	<u><u>(13,379,567)</u></u>

School District No. 62 (Sooke)
Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	151,437,995	135,536,363
Tuition	6,879,749	6,899,749
Other Revenue	945,666	945,666
Rentals and Leases	502,500	502,500
Investment Income	353,875	353,875
Total Revenue	160,119,785	144,238,153
Expenses		
Instruction	136,375,613	122,691,092
District Administration	7,121,344	6,870,183
Operations and Maintenance	13,116,992	12,407,348
Transportation and Housing	3,312,180	3,376,336
Total Expense	159,926,129	145,344,959
Net Revenue (Expense)	193,656	(1,106,806)
Budgeted Prior Year Surplus Appropriation	156,344	3,111,224
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(1,654,418)
Local Capital	(350,000)	(350,000)
Total Net Transfers	(350,000)	(2,004,418)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	150,612,444	129,597,913
ISC/LEA Recovery	(515,866)	(515,866)
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
Labour Settlement Funding		5,112,899
Total Provincial Grants - Ministry of Education and Child Care	151,437,995	135,536,363
Tuition		
Continuing Education	90,000	110,000
International and Out of Province Students	6,789,749	6,789,749
Total Tuition	6,879,749	6,899,749
Other Revenues		
Funding from First Nations	515,866	515,866
Miscellaneous		
Grants for Crossing Guards	70,000	70,000
Rebates	51,000	51,000
SGF Discretionary	200,000	200,000
Miscellaneous	108,800	108,800
Total Other Revenue	945,666	945,666
Rentals and Leases	502,500	502,500
Investment Income	353,875	353,875
Total Operating Revenue	160,119,785	144,238,153

School District No. 62 (Sooke)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	60,310,293	54,564,115
Principals and Vice Principals	9,909,659	9,745,939
Educational Assistants	16,600,332	13,552,784
Support Staff	15,209,931	13,727,935
Other Professionals	5,506,595	5,281,009
Substitutes	6,173,919	5,437,225
Total Salaries	113,710,729	102,309,007
Employee Benefits	29,188,926	26,065,358
Total Salaries and Benefits	142,899,655	128,374,365
Services and Supplies		
Services	7,343,233	7,631,049
Professional Development and Travel	1,063,697	1,068,586
Rentals and Leases	311,891	386,891
Dues and Fees	153,156	153,156
Insurance	522,651	467,651
Supplies	5,790,202	5,456,617
Utilities	1,815,844	1,780,844
Bad Debt	25,800	25,800
Total Services and Supplies	17,026,474	16,970,594
Total Operating Expense	159,926,129	145,344,959

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	51,036,397	261,836	158,187	2,368,670	533,374	4,387,991	58,746,455
1.03 Career Programs	245,412			206,505		13,781	465,698
1.07 Library Services	556,467			311,682		6,424	874,573
1.08 Counselling	2,021,227					1,120	2,022,347
1.10 Special Education	4,060,063	282,781	16,080,145	109,172	1,219,585	892,304	22,644,050
1.30 English Language Learning	791,339			131,512			922,851
1.31 Indigenous Education	600,500	253,700	362,000	89,350		41,600	1,347,150
1.41 School Administration		8,685,767		2,681,761		242,544	11,610,072
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	60,299,218	9,757,991	16,600,332	6,281,590	1,752,959	5,585,764	100,277,854
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	11,075			651,443	2,241,174	119,262	3,022,954
Total Function 4	11,075	151,668	-	651,443	3,285,390	119,262	4,218,838
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				130,693	151,980		282,673
5.50 Maintenance Operations				5,742,002	216,493	383,263	6,341,758
5.52 Maintenance of Grounds				594,113	-		594,113
5.56 Utilities							-
Total Function 5	-	-	-	6,466,808	368,473	383,263	7,218,544
7 Transportation and Housing							
7.41 Transportation and Housing Administration				127,445	99,773		227,218
7.70 Student Transportation				1,682,645		85,630	1,768,275
Total Function 7	-	-	-	1,810,090	99,773	85,630	1,995,493
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,310,293	9,909,659	16,600,332	15,209,931	5,506,595	6,173,919	113,710,729

School District No. 62 (Sooke)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	58,746,455	15,574,754	74,321,209	4,285,744	78,606,953	70,213,743
1.03 Career Programs	465,698	130,525	596,223	355,730	951,953	953,555
1.07 Library Services	874,573	225,393	1,099,966	45,194	1,145,160	2,516,165
1.08 Counselling	2,022,347	529,123	2,551,470	6,237	2,557,707	2,787,815
1.10 Special Education	22,644,050	5,825,853	28,469,903	624,549	29,094,452	21,585,936
1.30 English Language Learning	922,851	240,334	1,163,185	160,000	1,323,185	2,635,688
1.31 Indigenous Education	1,347,150	349,425	1,696,575	423,825	2,120,400	2,003,534
1.41 School Administration	11,610,072	2,693,651	14,303,723	669,998	14,973,721	14,375,962
1.61 Continuing Education	30,938	6,005	36,943	19,500	56,443	73,055
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	100,277,854	25,952,095	126,229,949	10,145,664	136,375,613	122,691,092
4 District Administration						
4.11 Educational Administration	1,048,384	220,231	1,268,615	596,592	1,865,207	1,825,090
4.40 School District Governance	147,500	9,500	157,000	132,088	289,088	314,088
4.41 Business Administration	3,022,954	692,025	3,714,979	1,252,070	4,967,049	4,731,005
Total Function 4	4,218,838	921,756	5,140,594	1,980,750	7,121,344	6,870,183
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	282,673	65,765	348,438	376,918	725,356	1,100,108
5.50 Maintenance Operations	6,341,758	1,629,520	7,971,278	1,516,016	9,487,294	8,502,817
5.52 Maintenance of Grounds	594,113	146,032	740,145	348,353	1,088,498	1,023,579
5.56 Utilities	-	-	-	1,815,844	1,815,844	1,780,844
Total Function 5	7,218,544	1,841,317	9,059,861	4,057,131	13,116,992	12,407,348
7 Transportation and Housing						
7.41 Transportation and Housing Administration	227,218	55,648	282,866	57,991	340,857	432,446
7.70 Student Transportation	1,768,275	418,110	2,186,385	784,938	2,971,323	2,943,890
Total Function 7	1,995,493	473,758	2,469,251	842,929	3,312,180	3,376,336
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	113,710,729	29,188,926	142,899,655	17,026,474	159,926,129	145,344,959

School District No. 62 (Sooke)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	29,534,354	25,255,691
Other Revenue	2,931,100	4,090,651
Investment Income	10,000	16,520
Total Revenue	32,475,454	29,362,862
Expenses		
Instruction	32,138,577	29,025,985
Operations and Maintenance	336,877	336,877
Total Expense	32,475,454	29,362,862
Budgeted Surplus (Deficit), for the year	-	-

School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	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	-	-	-	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	336,877	570,089			192,000	41,650	339,831	789,819	1,564,934
Other				2,000,000				46,000	
Investment Income			10,000						
	336,877	570,089	10,000	2,000,000	192,000	41,650	339,831	835,819	1,564,934
Less: Allocated to Revenue	336,877	570,089	10,000	2,000,000	192,000	41,650	339,831	835,819	1,564,934
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	336,877	570,089			192,000	41,650	339,831	789,819	1,564,934
Other Revenue				2,000,000				46,000	
Investment Income			10,000						
	336,877	570,089	10,000	2,000,000	192,000	41,650	339,831	835,819	1,564,934
Expenses									
Salaries									
Teachers							45,000		30,217
Principals and Vice Principals								46,000	
Educational Assistants		445,382							186,516
Support Staff				8,000	125,000			54,500	153,602
Other Professionals								165,000	
Substitutes				15,000	10,000	19,500		15,000	872,462
	-	445,382	-	23,000	135,000	19,500	45,000	280,500	1,242,797
Employee Benefits		124,707		5,750	33,000	5,950	11,000	67,000	282,476
Services and Supplies	336,877		10,000	1,971,250	24,000	16,200	283,831	488,319	39,661
	336,877	570,089	10,000	2,000,000	192,000	41,650	339,831	835,819	1,564,934
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	School Food Programs	Youth Work Trades
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	23,798,000	29,044	51,000	6,000	55,400	19,000	175,000	1,565,710	
Other									30,000
Investment Income									
	23,798,000	29,044	51,000	6,000	55,400	19,000	175,000	1,565,710	30,000
Less: Allocated to Revenue	23,798,000	29,044	51,000	6,000	55,400	19,000	175,000	1,565,710	30,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	23,798,000	29,044	51,000	6,000	55,400	19,000	175,000	1,565,710	
Other Revenue									30,000
Investment Income									
	23,798,000	29,044	51,000	6,000	55,400	19,000	175,000	1,565,710	30,000
Expenses									
Salaries									
Teachers	18,932,379						36,000		25,000
Principals and Vice Principals							40,000		
Educational Assistants									
Support Staff					40,000		6,000		
Other Professionals									
Substitutes			10,000			5,000	38,000		
	18,932,379	-	10,000	-	40,000	5,000	120,000	-	25,000
Employee Benefits	4,865,621		2,000		14,300	1,000	34,000		5,000
Services and Supplies		29,044	39,000	6,000	1,100	13,000	21,000	1,565,710	
	23,798,000	29,044	51,000	6,000	55,400	19,000	175,000	1,565,710	30,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 62 (Sooke)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Academies	Artstarts	Donations	Theatres	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care					29,534,354
Other	806,000	7,600	40,000	1,500	2,931,100
Investment Income					10,000
	806,000	7,600	40,000	1,500	32,475,454
Less: Allocated to Revenue	806,000	7,600	40,000	1,500	32,475,454
Deferred Revenue, end of year	-	-	-	-	-
Revenues					
Provincial Grants - Ministry of Education and Child Care					29,534,354
Other Revenue	806,000	7,600	40,000	1,500	2,931,100
Investment Income					10,000
	806,000	7,600	40,000	1,500	32,475,454
Expenses					
Salaries					
Teachers	70,000				19,138,596
Principals and Vice Principals	20,000				106,000
Educational Assistants					631,898
Support Staff	60,000				447,102
Other Professionals					165,000
Substitutes	9,300				994,262
	159,300	-	-	-	21,482,858
Employee Benefits	38,000				5,489,804
Services and Supplies	608,700	7,600	40,000	1,500	5,502,792
	806,000	7,600	40,000	1,500	32,475,454
Net Revenue (Expense)	-	-	-	-	-

School District No. 62 (Sooke)
 Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	1,258,660		1,258,660	3,149,338
Amortization of Deferred Capital Revenue	11,034,978		11,034,978	9,581,173
Amortization of Deferred Capital Revenue - For Lease	61,477		61,477	61,477
Total Revenue	12,355,115	-	12,355,115	12,791,988
Expenses				
Operations and Maintenance	1,320,137		1,320,137	1,312,941
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,266,342		11,266,342	9,885,560
Transportation and Housing	629,409		629,409	575,589
Total Expense	13,215,888	-	13,215,888	11,774,090
Net Revenue (Expense)	(860,773)	-	(860,773)	1,017,898
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	1,654,418
Local Capital		350,000	350,000	350,000
Total Net Transfers	-	350,000	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	(510,773)	-	(510,773)	3,022,316