



# One *Learning* Community

# BUDGET 2020-2021

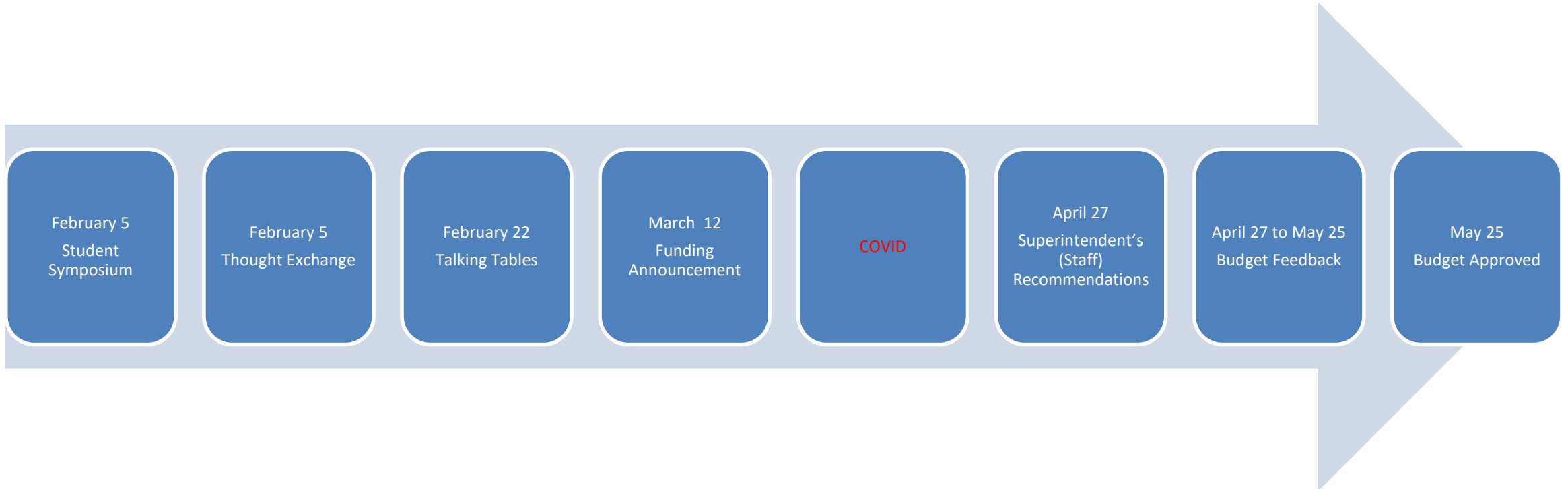
Regular Open Meeting  
Board of Education  
May 25, 2020

# Alignment

How will our annual budget ensure:

1. Student learning is at the forefront
2. Resources are aligned with goals
3. Input and consultation are meaningful
4. Decisions are sustainable

# Process to Date



# Consultation

- <https://www.sd61.bc.ca/our-district/financial/>
- Student Symposium
- ThoughtExchange
- Talking Tables

# Student Symposium: What We Heard

- **Student Voice:**
  - Increased opportunities to tell the Board what we want
  - Opportunities to share with each other
- **Transitions:**
  - Middle to Secondary: Good
  - Elementary to Middle: Improve?
  - Care about feelings
- **Reconciliation:**
  - Hands on experiences
  - Relevant and contemporary
  - Move on from repetition
  - Come together across the system to discuss the topics
  - Understand past, how to walk together in future
- **Climate:**
  - Recycling
  - Local food
  - Capital Projects

# Student Symposium: What We Can Do

- **Student Voice:**
  - Create more forums like the Diversity & Inclusion Forum and Student Symposium (existing budget)
  - Integrate student voice at all levels like creating space at a staff meeting for student voice and concern (no budget required)
  - Continuing with Student Representatives at Board & Committee meetings (existing budget)
- **Transitions:**
  - Continue the good work middle to secondary (existing budget)
  - Incorporate the middle to secondary transition strategies to elementary to middle (support with funding if necessary)
  - Mental health supports (existing budgets supplemented with Equity of Opportunity grant)
- **Reconciliation:**
  - Student voice and youth forums to connect the community (existing budgets)
  - Land-based education (existing budgets)
  - Knowledge to knowing by developing a process to access funding to support strategies and intention (re-purposed but existing budget)
  - Created position in 20-21 budget to support (re-purposed but existing budget)
- **Climate:**
  - Shifting/understanding recycling (what we do at the end of consumption) vs. upstream (making choices at the start of consumption)
  - Expanded garden and bike rack projects (existing budgets and grant writing)
  - Preparing capital plans for new construction or renovation of non-heritage buildings with NET ZERO principles of design and budgeting (existing funding to plan, property disposal to fund)
  - Energy Manager (\$50,000 grant from BC Hydro and remainder from AFG)

# ThoughtExchange: What We Heard

## Top Themes

- Education Assistant Support
- Class Size & Composition
- Inclusion
- Social & Mental Health Supports
- Classroom and School Resources
- Funding
- Staff Training & Pro-D

# ThoughtExchange: What We Can DO

- **Education Assistant Support**
  - Professional Learning Series (Equity of Opportunity grant)
  - Support for K-3 (Equity of Opportunity grant)
  - More? Or More Training?
- **Class Size & Composition**
  - Restored language added 164 teachers
  - PTR's range from lowest at 13:1 (Craigflower) to highest at Willows (19:1)
  - Medians for:
    - Elementary: 17.1:1
    - Middle 16:6:1
    - Secondary 17.9:1
- **Inclusion**
  - Inclusion survey to inform (existing budgets)
  - Differentiated instruction
  - Professional learning series for school-based teams
  - Enhance EA professional learning opportunities
  - Targeted supports for students with challenging behavior
  - Support for K-3 (Equity of Opportunity grant)
- **Social & Mental Health Supports**
  - Second Step
  - Teenmentalhealth.org
  - Physical Literacy
  - Mindfulness For Educators
  - Social Emotional Wellness Advocates
  - Counsellor Collaboration

# ThoughtExchange: What We Can Do

- **Classroom and School Resources**
  - School allocation review Fall 2020 (existing budget)
- **Funding**
  - Re-allocate according to need (District or School?)
  - Prep for Funding Model Review Phase II
- **Staff Training & Pro-D**
  - Training and skills of staff (existing budget and Equity of Opportunity grant)
  - Continuity of staff (existing budgets)
  - Service to students catered to individual need (existing budgets)

# Talking Tables: What We Heard

- **Reconciliation**
  - Resources & training
  - Community connection
  - Graduation
- **Climate**
  - Understand issue and ideate solutions
  - Partners
  - Common Framework
- **Student Supports**
  - Collaboration/Teaming: Family of Schools; EA's and Teachers;
  - Data: needs based; patterns of staffing (absence); student attendance; assessment
  - Training & In-Service
  - Early Learning
- **Facilities**
  - Limited space
  - Staffing
  - Fair and equitable investment
  - Refresh cycles (paint, washrooms, furniture and equipment)

# Talking Tables: What We Can Do

- **Reconciliation**
  - Develop Indigenous Education plans for each school
  - Improve academic outcomes and student transition rates
  - Increase understanding and appreciation of Indigenous worldviews, histories and practices
  - Support Indigenous student well-being, identity and belonging
- **Climate**
  - Shifting/understanding recycling (what we do at the end of consumption) vs. upstream (making choices at the start of consumption)
  - Expanded garden and bike rack projects (existing budgets and grant writing)
  - Preparing capital plans for new construction or renovation of non-heritage buildings with NET ZERO principles of design and budgeting (existing funding to plan, property disposal to fund)
  - Energy Manager (\$50,000 grant from BC Hydro and remainder from AFG)
- **Facilities**
  - Learning studios, outdoor classrooms, boundary review to balance enrolments/capacity (existing budgets)
  - Status quo staffing (existing budgets) with goal to make data driven staffing decisions (benchmarking, facility analysis, equipment modernization)
  - Equity of service and service model analysis & standards setting (existing budgets)
  - Refresh cycles (paint, washrooms, furniture and equipment) (surplus or 1x money)

# Talking Tables: What We Can Do

- **Student Supports**

- Children In Care
- Food Program
- Youth & Family Counsellor
- District Counselling Support
- Literacy
- Numeracy
- Redesigned Curriculum Development Grades 9-12
- Early Years- Strengthening transitions to Kindergarten
- Differentiated instruction
- Professional learning series for school-based teams
- Enhance EA professional learning opportunities
- Targeted supports for students with challenging behavior
- Second Step
- Teenmentalhealth.org
- Physical Literacy
- Mindfulness For Educators
- Social Emotional Wellness Advocates
- Counsellor Collaboration

- **Student Supports**

- Support of K-12 Career Education Curriculum
- K-12 Student Engagement (creates balance, purpose, & supports overall mental health)
  - Elementary (Expose): ADST & Maker
  - Middle (Explore): Career paths and skills in school & community
  - Secondary (Experience): work experience, apprenticeships, dual credit, postsecondary & community
- Connection with Community, Industry, Business, & Post-Secondary Partners
- Early Literacy (Building Oral Language)
- Content Language Integration
- Inclusion
- Strengthen Core French Program
- Wrap around supports for newcomer families
- Inter-departmental “French Connections”
- Evergreen technology refresh cycle - student devices, educator laptops, TEC Packages, staff workstations.

# Written Submissions

# GVTA: What We Heard

- Avoiding cuts to direct student support
- Facilities
- Inclusion
- Professional Development
- In-Service and Training
- Recruitment and Retention

# GVTA: What We Can Do

## Avoiding cuts to direct student support

- Teacher Staffing
  - Only reduction to student support is ISP teacher FTE due to loss of 483 students
  - Staffing adjustments up or down based on enrolment is common
  - 33+ FTE reduction is reduced to overall 12 FTE reduction with retirements, resignations & postings
- District level administrator staffing
  - Rollover budget; no increases
  - Can be reviewed for alignment, along with all budget lines, with Strategic Plan when approved

# GVTA: What We Can Do

## Facilities

- Safe, Hygienic and Effective for Learning and Teaching
  - Custodial training program
  - Standardize cleaning expectations
  - Revitalize budgeting to identify cost savings
  - Improve communication
  - Rollover custodial budget with safety protocols in place for COVID
  - Board is actively working to refresh space with robust Annual 5-Year Capital Planning
  - Boundary review to balance enrolments
  - Improve support of school shop programs
  - Preventative Maintenance solutions to better support capital planning and reduce operational costs
  - Revise work order system to increase facility data collection
  - COVID space requirements continue to challenge; new and learning together

# GVTA: What We Can Do

- Decreased SBIL Funding in Schools
  - There are 26 less Level 1/2/3 students projected for 2020-2021 = \$420,000 decrease in funding=less SBIL
  - Cycle of SBIL funding and supports:
    - April
      - Preliminary budget funding allocated for projected students
    - September
      - Data collection (1701) determines actual student count
      - Supports are increased or decreased based on actual, not projected enrolment
    - October to June
      - Contingency allocated to schools based on emerging need (as assessments are completed) or new need (new students in the district)
  - Between October and May of this year (19-20), \$1.1m was added to the inclusion budget
  - Funding at preliminary budget is always less than the previous year because not all the funding has been allocated (ie contingency held)
  - Funding is allocated based on the number of level 1/2/3 students in each school and provided to schools less contingency.

# GVTA: What We Can Do

- Professional Development

- Currently:

• Board contribution to contractual joint pro-d:	\$109,000	
• Supplement for Education Plan:	\$ 50,000	
• Equity of Opportunity Grant:	\$100,000	
• Contribution to Tapestry:	<u>\$ 5,000</u>	
• Total 2020-2021	\$264,000	↑ \$46,000
• Total 2019-2020	\$218,000	

# GVTA: What We Can Do

## In-Service

- During the 19-20 school year planned events included:
  - 37 separate offerings
  - 2,020 seats
  - CPI to self-regulation to trauma informed practice to creating safer spaces to fostering resilience to Indigenous youth in schools to tech for learning and so on

# CUPE: What We Heard

- Clerical
  - Staffing Allocation
  - Workload
  - Equity
  - Replacement

# CUPE: What We Can Do

## Staffing allocation

- Conclude data analysis that Clerical employees began
- Benchmark other districts staffing allocation methodology
- Update SD61 allocation model

# CUPE: What We Can Do

## Workload

- Summer start-up session
- Gather key stakeholders (clerical staff & PVP)
- Review day to day responsibilities
- Review district processes to streamline work in the field
- Work smarter with integrated PowerSchool modules: Finance, HR, Payroll, Accounts

# CUPE: What We Can Do

## Equity

- Conclude data analysis that Clerical employees began
- Understand nuances and uniqueness of each school and how PVP allocate clerical hours to meet needs of each school

# CUPE: What We Can Do

## Replacement

- Commit to analyzing absence data of clerical staff
- Determine cost of replacement
- Modify budget for 20-21 if funding or surplus allow
- Build into 21-22 budget for equity with other CUPE 947 classifications, for Board's consideration

# Draft 4 - Financials

# Revenue

## Draft 3 to Draft 4 Changes:

• Labour Settlement Funds Announced	\$5.65m
• Support Staff Benefits Grant Confirmed	\$ .09m
• BC Hydro Energy Manager Grant Agreement	<u>\$ .05m</u>
Total Increase	\$5.79m

# Surplus

## Draft 3 to Draft 4 Changes:

- Surplus for Labour Settlement not required (\$3.3m)
  - Labour Settlement Funding > Est. Expenditure (\$1.8m)
- Total decrease in surplus required (\$5.1m)

# Net Change

## Draft 3 to Draft 4 Changes:

• Revenue Increase	\$5.79m
• Surplus Decrease	<u>(5.10m)</u>
Total Increase	\$ 0.7m

# Teacher Staffing

## Staffing status quo except:

• International Student Program decrease	(33.571 FTE)
• SBIL allocations by Principals increase	2.220 FTE
• George Jay increase to backfill admin time	0.200 FTE
• Indigenous Education increase	<u>0.143 FTE</u>
• Total Decrease	(31.008 FTE)
• Offset Retirements, resignations & postings	<u>19.008 FTE</u>
• Net impact	(12.000 FTE)

# Education Assistant Staffing

Staffing status quo except:

- SBIL allocations by Principals decrease (\$188,712)
  - Level 1/2/3 funding decrease due to enrolment (\$420,000)
  - October '19 to May '20 decrease (\$569,000)
  - Net impact (\$1,177,712)
- REMINDER: Between October and May this year \$1.1m was added to SBIL allocations once September and subsequent needs were identified

# SBIL Contingency

Funds held at District level as of May 25:

• SBIL contingency for Spring/Fall 2020 Needs	\$329,255
• Inclusion Funding from Labour Settlement	<u>\$433,485</u>
• Total	\$762,740

# Services & Supplies

Status quo except for:

- **Addition of \$1.1m Equity of Opportunity Grant for:**
  - Children and youth in care
  - Children and youth receiving non-clinical mental health supports
  - Students in bottom half of Canadian after-tax income distribution

# Equity Of Opportunity Spending Plan

<u>Budget</u>	<u>Use of Funds</u>	<u>Grades</u>	<u>Amount</u>
GVTA Allocation	GVTA Professional Learning	K - 12	\$100,000
District Team	Learning Series	K - 12	\$125,000
District Team - Learning / Inclusion	Physical Literacy Series	K - 8	\$100,000
District Team - Mental Health	Mental Health (teenmentalhealth.org)	K - 8	\$100,000
District Team - Mental Health	SNAPSHOTS	6 - 12	\$15,000
District Team - Mental Health	Counsellor Collaboration	K - 12	\$110,000
District Team - Learning/Inclusion	Trauma Informed Practice	K - 8	\$45,000
District Team - Learning/Inclusion	Support for K - 3	K - 3	\$300,000
District Team - Learning/Inclusion	Educational Assistants Professional Learning Series	K - 12	\$100,000
District Team - Learning/Inclusion	Centre for Assessment & Programming Excellence (CAPE)	5 - 8	\$50,000
District Team - Mental Health	Middle Years Development Instrument (MDI)	4 - 7	\$33,000
	To be allocated		\$68,360
		Total:	\$1,146,360

# Services & Supplies

Status quo except for:

- **Elimination of transfers to local capital**
  - Technology for learning \$539,270
    - Allows tech refresh to start 2020-2021 and puts technology in students' and staffs' hands on an annual basis
  - Childcare reserve \$100,000
    - Allows repairs and maintenance to occur on an annual basis
- **Makes line items an annual expenditure and a “cost of doing business” rather than saving for a rainy day**

# Services & Supplies

Status quo except for:

- Labour settlement funding added back to departments
  - Offsets the amount transferred to wages and benefits to fund increases

# Surplus & Reserves

Surplus History	Unspent Schools	Unspent District	Purchase Order Commitments	BCTF/GVTA		Budgeted in Future Years' Budget	Total
				CA Increase Reimb. From MOE			
2013-2014	4,966,701	2,507,438	530,882			6,300,000	14,305,021
2014-2015	6,108,287	2,579,856	682,969			8,300,000	17,671,112
2015-2016	5,735,930	3,750,175	961,965			7,710,764	18,158,834
2016-2017	5,379,427	3,729,737	1,385,806			5,500,000	15,994,970
2017-2018	4,246,216	5,307,670	1,018,775			3,900,000	14,472,661
2018-2019	3,400,360	4,843,799	419,972			6,845,754	15,509,885
2019-2020 Draft 3 (Estimated)	3,500,000	-	500,000	3,285,807		6,126,496	13,412,303
2019-2020 Draft 4 (Estimated)	3,500,000		500,000			4,327,010	8,327,010
* Includes \$2,719,796 for 2020-2021							

Schedule 2: Operating Revenue & Expense	19-20 Preliminary A	19-20 Amended B	20-21 Preliminary C	20-21 Prelim to	20-21 Prelim to
				19-20 Prelim	19-20 Amended
				C-A	C-B
Revenue:					
Provincial Grants					
- Ministry of Education	183,560,993	184,861,060	191,590,691	4%	4%
- Other	-	49,795	50,000	100%	0%
Tuition	14,398,648	14,787,615	8,333,604	-42%	-44%
Other Revenue	1,953,506	2,124,304	1,689,341	-14%	-20%
Rentals and Leases	1,829,940	1,821,508	1,815,064	-1%	0%
Investment Income	1,030,000	1,030,000	1,030,000	0%	0%
	202,773,087	204,674,282	204,508,700	1%	0%
Expense:					
Instruction	176,411,084	180,994,304	178,823,989	1%	-1%
District Administration	5,792,715	6,001,576	6,083,638	5%	1%
Operations & Maintenance	23,545,476	24,163,497	24,150,979	3%	0%
Transportation & Housing	1,033,579	1,165,524	1,157,630	12%	-1%
	206,782,854	212,324,901	210,216,236	2%	-1%
Net Revenue	(4,009,767)	(7,650,619)	(5,707,536)	42%	-25%
Budgeted Prior Year Surplus Appropriation	5,449,037	8,949,889	7,046,806	29%	-21%
Net Transfers from Other Funds					
- Tangible Capital Assets Purchased	(800,000)	(660,000)	(1,339,270)	67%	103%
- Local Capital	(639,270)	(639,270)	-	-100%	-100%
	(1,439,270)	(1,299,270)	(1,339,270)	-7%	3%

Schedule 2C: Expense by Function-Program & Object	19-20 Preliminary A	19-20 Amended B	20-21 Preliminary C	20-21 Prelim to 19-20	20-21 Prelim to 19-20
				Prelim C-A	Amended C-B
Instruction:					
102 Regular Instruction	103,253,266	103,836,420	108,032,881	5%	4%
103 Career Programs	1,934,678	2,355,490	1,832,970	-5%	-22%
107 Library Services	3,084,774	3,253,944	3,168,229	3%	-3%
108 Counselling	3,694,864	3,666,154	3,796,913	3%	4%
110 Special Education	33,474,185	34,805,614	34,468,816	3%	-1%
130 English Language Learners	2,815,085	3,179,056	3,127,695	11%	-2%
131 Indigenous Education	2,590,445	2,716,373	2,647,518	2%	-3%
141 School Administration	13,944,440	14,655,775	14,539,319	4%	-1%
160 Summer School	173,782	184,590	174,352	0%	-6%
161 Continuing Education	371,404	449,553	370,795	0%	-18%
162 International & Out of Province Students	11,060,787	11,877,375	6,650,753	-40%	-44%
164 Other	13,374	13,960	13,748	3%	-2%
	176,411,084	180,994,304	178,823,989	1%	-1%
District Administration:					
411 Educational Administration	1,825,461	1,870,966	1,931,344	6%	3%
440 School District Governance	485,995	499,980	514,939	6%	3%
441 Business Administration	3,481,259	3,630,630	3,637,355	4%	0%
	5,792,715	6,001,576	6,083,638	5%	1%
Operations & Maintenance					
541 Operations & Maintenance Administration	2,091,271	2,047,056	2,192,661	5%	7%
550 Maintenance Operations	15,379,167	16,124,660	15,814,167	3%	-2%
552 Maintenance of Grounds	1,596,526	1,550,929	1,628,867	2%	5%
556 Utilities	4,478,512	4,440,852	4,515,284	1%	2%
	23,545,476	24,163,497	24,150,979	3%	0%
Transportation & Housing					
741 Transportation & Housing Administration	33,619	127,290	157,670	369%	24%
770 Student Transportation	999,960	1,038,234	999,960	0%	-4%
	1,033,579	1,165,524	1,157,630	12%	-1%
Total Function 1-9	206,782,854	212,324,901	210,216,236	2%	-1%

# Special Purpose Funds

- Status quo
- However, carry forwards should be reviewed to spend down, especially MOE targeted funds:
  - Strong Start
  - Ready, Set, Learn
  - Community LINK

Schedule 3A: Special Purpose Funds Deferred/Unspent	19-20 Preliminary A	19-20 Amended B	20-21 Preliminary C	20-21 Prelim to 19-20	20-21 Prelim to 19-20
				Prelim C-A	Amended C-B
Annual Facilities Grant	-	-	-	0%	0%
Learning Improvement Fund (LIF)	-	-	-	0%	0%
Scholarships & Bursaries	627,797	653,678	674,242	7%	3%
Special Education Technology	-	-	-	0%	0%
School Generated Funds	2,855,342	3,217,865	3,217,865	13%	0%
Strong Start	7,892	15,137	15,137	92%	0%
Ready, Set, Learn	10,357	10,357	10,357	0%	0%
OLEP/Federal French	-	-	-	0%	0%
Community LINK	518,691	264,337	264,337	-49%	0%
Classroom Enhancement Fund (CEF)	-	-	-	0%	0%
Ledger School	-	-	-	0%	0%
Provincial Inclusion Outreach	-	-	-	0%	0%
Estate Trust	47,236	53,726	53,726	14%	0%
Total Carry-Forwards	4,067,315	4,215,100	4,235,664	4%	0%

# Capital

- Expecting less bylaw revenue from MOE
- Expecting less capital expenditure
  - Cedar Hill seismic replacement planning and design work
  - Shoreline seismic upgrade planning and design work
  - Vic High construction will be kept in Work in Progress until completed

Schedule 4: Capital Revenue & Expense	19-20 Preliminary A	19-20 Amended B	20-21 Preliminary C	20-21 Prelim to 19-20	20-21 Prelim to 19-20
				Prelim C-A	Prelim C-B
Revenues:					
Provincial Grants					
- Ministry of Education	2,200,000	3,100,000	1,375,000	-38%	-56%
Investment Income	80,000	55,000	55,000	-31%	0%
Amortization of Deferred Capital Revenue	7,432,739	7,432,739	7,522,773	1%	1%
	9,712,739	10,587,739	8,952,773	-8%	-15%
Expense:					
Operations & Maintenance	2,200,000	3,100,000	1,430,000	-35%	-54%
Amortization of Tangible Capital Assets	11,517,168	11,517,168	11,880,269	3%	3%
	13,717,168	14,617,168	13,310,269	-3%	-9%
Net Revenue/(Expense)	(4,004,429)	(4,029,429)	(4,357,496)	9%	8%
Net Transfers from Other Funds					
Tangible Capital Assets Purchased	800,000	765,000	1,339,270	67%	75%
Local Capital	639,270	639,270	-	-100%	-100%
	1,439,270	1,404,270	1,339,270	-7%	-5%
Budgeted Surplus/(Deficit) for the Year	(2,565,159)	(2,625,159)	(3,018,226)	18%	15%

# Budget Bylaw

Statement 2: Budget Bylaw Amount	19-20 Preliminary A	19-20 Amended B	20-21 Preliminary C	20-21 Prelim to 19-20 Prelim	20-21 Prelim to 19-20 Amended
				C-A	C-B
Operating - Total Expense	206,782,854	212,324,901	210,216,236	2%	-1%
Operating - Tangible Capital Assets Purchased	800,000	660,000	1,339,270	67%	103%
Special Purpose Funds - Total Expense	27,818,793	33,690,332	26,945,030	-3%	-20%
Capital Fund - Total Expense	13,717,168	14,617,168	13,310,269	-3%	-9%
Capital Fund - Total Capital Assets Purchased from Local Capital	1,635,700	1,000,000	1,795,502	10%	80%
	250,754,515	262,292,401	253,606,307	1%	-3%

# Superintendent's Recommendations

Recommend

- Status quo to provide normalcy during COVID
- Work toward living with means 21-22 (no structural deficit)

# Alignment

The 2020-2021 preliminary budget:

- Responds to consultation
- Speaks to written submissions from Stakeholders
- Aligns to student learning
- Promotes transparency
- Builds toward elimination of structural deficit
- Will be amended as Strategic Plan is approved and implemented

# Thank You

## Data Collection of Estimated Enrolments for 2020/21, 2021/22 and 2022/23

Version 1 - Revised 30/12/19

**Step 1:** Enter your school district number here: **61** **Greater Victoria**  
Ministry of Education enrolment trend estimates are automatically filled once a school district number is entered above.

**Step 2:** Enter your district's enrolment estimates in the shaded cells of the District column for each of the three years displayed.

		Estimated Enrolment						Notes
	2019/20 Interim Base	2020/21		2021/22		2022/23		
		District	Ministry*	District	Ministry*	District	Ministry*	
July Enrolment Count								
Summer Learning: Grades 1-7 Headcount Enrolment	0		0		0		0	
Summer Learning: Grades 8-9 Course Enrolment	76	76	76	76	76	76	76	
Summer Learning: Grades 10-12 Course Enrolment	301	301	301	301	301	301	301	
Grade 8 & 9 Cross-Enrolment Courses	0		0		0		0	
September Enrolment Count - School-Age Basic Allocation								
K-12 Standard (Regular) Schools FTE (School-Age)	19,346.2855	19,405.7000	19,494.6450	19,513.7000	19,700.5317	19,708.0000	19,905.4092	
Continuing Education FTE (School-Age)	22.2500	13.4000	22.2500	12.9000	22.2500	15.0000	22.2500	
Alternate Schools FTE (School-Age)	236.0000	211.0000	236.0000	192.0000	236.0000	186.0000	236.0000	
Distributed Learning FTE (School-Age)	43.1875	40.8000	43.1875	37.1000	43.1875	36.2000	43.1875	
Total Estimated School-Age Enrolment	19,647.7230	19,670.9000	19,796.0825	19,755.7000	20,001.9692	19,945.2000	20,206.8467	
Change from Previous Year		23.1770	148.3595	84.8000	205.8867	189.5000	204.8775	
September Enrolment Count - Unique Student Needs								
Level 1 Special Needs FTE	25	23	25	23	25	23	25	
Level 2 Special Needs FTE	809	800	843	800	879	800	916	
Level 3 Special Needs FTE	465	450	520	450	582	450	651	
English Language Learning FTE	1,987	1,969	2,073	1,969	2,163	1,969	2,256	
Indigenous Education FTE	1,500	1,559	1,502	1,559	1,504	1,559	1,506	
Adult Education FTE (Non-Graduates only)	11.6250	9.0000	11.6250	10.0000	11.6250	9.8000	11.6250	
Do not include Graduated Adult enrolment								
February Enrolment Count - Continuing Education, Distributed Learning, Special Needs Growth and Newcomer Refugees								
Continuing Education FTE - School-Age	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000	Include only new post-September enrolment activity
Continuing Education FTE - Non-Graduate Adults	13.2500	13.2500	13.2500	13.2500	13.2500	13.2500	13.2500	Do not include Graduated Adult enrolment
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	Include only new post-September enrolment activity
Distributed Learning FTE Grades 10-12 (School-Age)	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	
Distributed Learning FTE - Non-Graduate Adults	2.8750	2.8750	2.8750	2.8750	2.8750	2.8750	2.8750	Do not include Graduated Adult enrolment
Level 1 Special Needs FTE Growth (All Schools)	0		0		0		0	
Level 2 Special Needs FTE Growth (All Schools)	0		0		0		0	
Level 3 Special Needs FTE Growth (All Schools)	0		0		0		0	
Newcomer Refugees FTE (Standard & Alternate only)	0.0000		0.0000		0.0000		0.0000	Include only new post-September enrolment activity
ELL FTE (applies to Newcomer Refugees only)	0		0		0		0	
May Enrolment Count - Continuing Education and Distributed Learning								
Continuing Education FTE - School-Age	0.0000		0.0000		0.0000		0.0000	Include only new post-February enrolment activity
Continuing Education FTE - Non-Graduate Adults	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	Do not include Graduated Adult enrolment
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	Include only new post-February enrolment activity
Distributed Learning FTE Grades 10-12 (School-Age)	9.6250	9.6250	9.6250	9.6250	9.6250	9.6250	9.6250	
Distributed Learning FTE - Non-Graduate Adults	1.8750	1.8750	1.8750	1.8750	1.8750	1.8750	1.8750	

**\*Notes:** Ministry estimates for school-age FTE enrolment in standard (regular) schools are determined by applying the Ministry-projected percentage change in enrolment for each district to the funded school-age FTE enrolment as used in the 2019/20 operating grant autumn recalculation

Special Needs, ELL and Indigenous Education have been estimated using five-year enrolment trends.

Continuing Education, Distributed Learning, Alternate Schools, Adult FTE, Summer Learning and Grade 8-9 Cross-Enrolment enrolment totals are all carried forward from the 2019/20 operating grant autumn recalculation.

Enrolments for February and May are carried forward from estimates contained in the 2019/20 operating grant autumn recalculation.

**Step 3:** Enter estimates for the cause of your district's student movement for 2020/21. Include any relevant key assumptions that your district has made in its estimates in the Comments column.

<b>September 2020 Enrolment Count - Estimated School-Age Enrolment Movement</b>		
<b>Please provide additional detail for the Change from Previous Year line above by indicating the reasons that your district anticipates enrolment change in the lines below:</b>		
	2020/21	Comments:
Net provincial in-migration		Enrolment projections prepared using assistance of external consultant. Compared to Baragar projections for reasonableness.
Net international in-migration		
Net migration to/from independent schools		
Net other entrances/exits (to/from other districts, graduates, Kindergarten)	23.1770	
<b>Total Estimated School-Age Enrolment Movement</b>	<b>23.1770</b>	

ESTIMATED OPERATING GRANT 2020-2021 - February 2020 Enrolment Projections & Mar 12/20 Funding Announcement  
Mar 12/2020

Mar 12/2020			A			B			C (A-B)			1920 Per Pupil Rates			Increase / (Decrease)			%																				
School District #			61			Greater Victoria			Estimate 2020-2021			Actual 2019-2020			Variance																							
									(Incl. Adult FTE & Feb/May)			19,671			19,648			23																				
SEPTEMBER																																						
Student Base Allocation:																																						
= 19,405.700			= School-age FTE x			\$7,560			146,707,092			144,478,060			2,229,032			\$7,468			\$92			1.23%														
= 13.400			= Continuing Education FTE x			\$7,560			101,304			166,163			- 64,859			\$7,468			\$92			1.23%														
= 211.000			= Alternate Schools FTE x			\$7,560			1,595,160			1,762,448			- 167,288			\$7,468			\$92			1.23%														
= 40.800			= Distributed Learning School Age FTE x			\$6,100			248,880			263,444			- 14,564			\$6,100			\$0			0.00%														
= 17.000			= number of Home School students x			\$250			4,250			4,250			-			\$250			\$0			0.00%														
= 9.000			= Course Challenges x			\$236			2,124			2,097			27			\$233			\$3			1.29%														
19,670.900			= September Enrolment						148,658,810			146,676,462			1,982,348																							
2. Unique Student Needs																																						
a. English Language Learner (ELL)			1,969.0 = ESL FTE x			\$1,520			\$2,992,880			2,992,880			2,970,565			22,315			\$1,495			\$25			1.67%											
b. Indigenous Education			1,559.0 = Indigenous FTE x			\$1,500			\$2,338,500			2,338,500			2,175,000			163,500			\$1,450			\$50			3.45%											
c. Special Education																																						
- Level 1:			23.0 = Level 1 FTE x			\$43,000			\$989,000			989,000			1,060,000			- 71,000			\$42,400			\$600			1.42%											
- Level 2:			800.0 = Level 2 FTE x			\$20,400			\$16,320,000			16,320,000			16,341,800			- 21,800			\$20,200			\$200			0.99%											
- Level 3:			450.0 = Level 3 FTE x			\$10,300			\$4,635,000			4,635,000			4,766,250			- 131,250			\$10,250			\$50			0.49%											
d. Adult Education			9.0000 = Adult FTE x			\$4,823			\$43,407			43,407			55,486			- 12,079			\$4,773			\$50			1.05%											
e. Equity of Opportunity Supplement (Old Vulnerable Students)						\$1,146,364			1,146,364			-			1,146,364																							
Total Unique Student Needs									28,465,151			27,369,101			1,096,050																							
3. Salary Differential																																						
Differential:			\$369			multiplied by			1,092.828			\$ 403,438						369.000			\$0			0.00%														
School-age FTE			19,670.900			multiplied by			\$180.33			\$ 3,548,876						3,952,315			3,948,187			4,128						\$180.33			\$0			0.00%		
4. Unique Geographic Factors																																						
5. Supplement for the Education Plan																																						
Total September									183,420,950			180,505,593			2,915,357																							
JULY																																						
Student Base Allocation:																																						
= 0.000			= Summer Learning Gr 1-7			\$215			-			-			-																							
= 76.00			= Summer Learning Gr 8-9			\$215			16,340			16,340			-																							
= 301.00			= Summer Learning G 10-12			\$430			129,430			129,430			-																							
			= Supplement for Summer Learning						-			-			-																							
= 0.00			= Cross Enrolment Grade 8 and 9			\$430			-			-			-																							
Total July									145,770			145,770			-																							
FEBRUARY																																						
Student Base Allocation:																																						
= 6.50			= School Age FTE - Continuing Ed			\$7,560			49,140			173,631			- 124,491																							
= 13.25			= Adult FTE - Continuing Ed			\$4,823			63,905			54,890			9,015																							
= 0.00			= K-Gr 9 School Age FTE - Distr Lrn			\$3,050			-			-			-																							
= 12.00			= Gr 10-12 School Age FTE - Distr Lrn			\$6,100			73,200			205,113			- 131,913																							
= 2.88			= Adult FTE - Distr Lrn			\$4,823			13,866			10,143			3,723																							
			Special Education Enrolment Growth																																			
- Level 1:			0.0 = Level 1 FTE x			\$21,500			-			21,200			- 21,200																							
- Level 2:			0.0 = Level 2 FTE x			\$10,200			-			-			-																							
- Level 3:			0.0 = Level 3 FTE x			\$5,150			-			20,500			- 20,500																							
= 0			= Newcomer Refugees			\$3,780			-			33,606			- 33,606																							
= 0			= ELL Supplement - Newcomer Refugee			\$760			-			5,236			- 5,236																							
Total February									200,111			524,319			-			324,208																				
MAY																																						
Student Base Allocation:																																						
= 0.00			= School Age FTE - Continuing Ed			\$7,560			-			-			-																							
= 10.00			= Adult FTE - Continuing Ed			\$4,823			48,230			47,730			500																							
= 0.00			= K-Gr 9 School Age FTE - Distr Lrn			\$2,033			-			-			-																							
= 9.63			= Gr 10-12 School Age FTE - Distr Lrn			\$6,100			58,713			58,713			-			1																				
= 1.88			= Adult FTE - Distr Lrn			\$4,823			9,043			8,949			94																							
Total May									115,986			115,392			594																							
TOTAL ESTIMATED OPERATING GRANT 2020/2021									183,882,816			181,291,074			2,591,742																							

2020-2021 Preliminary Operating Budget - Structural Deficit  
April 27, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
			Draft 1		Draft 3	Draft 4	Draft 5 -			
	2019-2020	2020-2021	2020-2021 Status	Draft 2	Superintendent's	Superintendent's	Superintendent's	Second Reading	2020-2021	Total Change
	Amended	Status Quo	Quo less 2019-2020 Surplus	Structural Deficit	Recommendations	Recommendations	Recommendations	Debate Changes	Preliminary	from Previous
					April 27	May 11	May 25th	May 25th		Year
Funded FTE	19,762	19,762	-	23					19,785	23
REVENUE										
Operating Grant	181,291,074	181,291,074		2,591,742					183,882,816	2,591,742
Pay Equity	2,896,617	2,896,617							2,896,617	-
Student Transportation Fund	20,027	20,027							20,027	-
Provincial Assessment (Formerly FSA)	17,740	17,740							17,740	-
Graduated Adults	133,022	133,022		(73,930)					59,092	(73,930)
Carbon Tax Reimbursement	110,000	110,000		(110,000)					-	(110,000)
Employer Health Tax Grant	1,633,354	1,633,354		(1,633,354)					-	(1,633,354)
Support Staff Benefits Grant	115,780	115,780		(115,780)					-	(115,780)
Provincial - Other	49,795	49,795		205					50,000	205
Summer School	28,581	28,581							28,581	-
Continuing Education	22,500	22,500							22,500	-
Distributed Learning	8,975	8,975		(175)					8,800	(175)
International	15,443,764	15,443,764		(6,736,041)					8,707,723	(6,736,041)
Local Education Agreement		-							-	-
Odyssey French Language Assistant Funding	21,275	21,275		5,525					26,800	5,525
Aboriginal Nations Education Curriculum Project	27,596	27,596		(27,596)					-	(27,596)
Cafeteria	118,000	118,000		2,000					120,000	2,000
Arts Starts Grant	17,600	17,600							17,600	-
Miscellaneous	192,687	192,687		(182,687)					10,000	(182,687)
Rentals and Leases	1,821,508	1,821,508		(6,444)					1,815,064	(6,444)
Interest	1,030,000	1,030,000							1,030,000	-
Surplus to Fund BCTF/GVTA Collective Agreement *		-							-	-
Surplus Appropriated from 2018-2019		-							-	-
Surplus Projection/Underspend 2019-2020	8,949,889	8,949,889	(8,949,889)						-	(8,949,889)
Total Revenue	213,949,784	213,949,784	(8,949,889)	(6,286,535)	-	-	-	-	198,713,360	(15,236,424)

\* MOE Instructions are to use 2019-2020 Surplus to Fund Teacher Collective Agreement Increases until 2020-2021 Operating Grant is Re-Calculated to Fully Fund Cost of Negotiated Collective Agreement

2020-2021 Preliminary Operating Budget - Structural Deficit  
April 27, 2020

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
				Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus	Draft 2 Structural Deficit	Draft 3 Superintendent's Recommendations April 27	Draft 4 Superintendent's Recommendations May 11	Draft 5 - Superintendent's Recommendations May 25th	Second Reading Debate Changes May 25th	2020-2021 Preliminary	Total Change from Previous Year
EXPENSES		<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>								
WAGES											
	Teachers	91,382,828	91,382,828	(84,779)						91,298,049	(84,779)
	Principals and Vice-Principals	13,831,746	13,831,746	(291,118)						13,540,628	(291,118)
	Education Assistants	18,976,041	18,976,041	(71,038)						18,905,003	(71,038)
	Aboriginal Support Assistants		-							-	-
	Language Assistants	18,500	18,500							18,500	-
	Noon Hour Supervision		-							-	-
	Clerical - Office	8,822,011	8,822,011							8,822,011	-
	Clerical - Library		-							-	-
	Maintenance	3,712,564	3,712,564							3,712,564	-
	Grounds		-							-	-
	Custodial	5,784,721	5,784,721							5,784,721	-
	Info Tech for Learning		-							-	-
	Transportation		-							-	-
	Other Professionals (Excluded)	4,246,502	4,246,502	(68,000)						4,178,502	(68,000)
	Trustees	216,714	216,714							216,714	-
	Substitutes - TTOC's	6,941,639	6,941,639	(238,395)						6,703,244	(238,395)
	Substitutes - Support Staff Relief	1,221,415	1,221,415							1,221,415	-
	Sub-Total Wages	155,154,681	155,154,681	(753,330)	-	-	-	-	-	154,401,351	(753,330)
BENEFITS		35,307,502	35,307,502	(111,560)						35,195,942	(111,560)
	Sub-Total Wages and Benefits	190,462,183	190,462,183	(864,890)	-	-	-	-	-	189,597,293	(864,890)

2020-2021 Preliminary Operating Budget - Structural Deficit  
April 27, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
			Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus	Draft 2 Structural Deficit	Draft 3 Superintendent's Recommendations April 27	Draft 4 Superintendent's Recommendations May 11	Draft 5 - Superintendent's Recommendations May 25th	Second Reading Debate Changes May 25th		Total Change from Previous Year
	<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>							<i>2020-2021 Preliminary</i>	
SERVICES & SUPPLIES										
Services	6,757,323	6,757,323	(686,126)						6,071,197	(686,126)
Student Transportation	1,112,389	1,112,389	(36,885)						1,075,504	(36,885)
Professional Development and Travel	1,055,785	1,055,785	(138,414)						917,371	(138,414)
Rentals and Leases	115,235	115,235							115,235	-
Dues and Fees	102,877	102,877							102,877	-
Insurance	359,998	359,998							359,998	-
Service Charges	-	-							-	-
Supplies	8,246,472	8,246,472	(7,223,574)						1,022,898	(7,223,574)
Utilities	4,438,252	4,438,252							4,438,252	-
Contingency - Inclusive Learning	-	-							-	-
Capital Assets Purchased Transfer	660,000	660,000							660,000	-
Local Capital Transfer	639,270	639,270							639,270	-
Surplus	-	-	-						-	-
Sub-Total Service & Supplies	23,487,601	23,487,601	(8,084,999)	-	-	-	-	-	15,402,602	(8,084,999)
Total Expenses	213,949,784	213,949,784	(8,949,889)	-	-	-	-	-	204,999,895	(8,949,889)
Surplus / (Deficit)	0	0	0	(6,286,535)	0	0	0	0	(6,286,535)	(6,286,535)

2020-2021 Preliminary Operating Budget - Draft 3 - Superintendent's Recommendations  
April 27, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
			Draft 1		Draft 3	Draft 4	Draft 5 -			
	2019-2020	2020-2021	2020-2021 Status	Draft 2	Superintendent's	Superintendent's	Superintendent's	Second Reading	2020-2021	Total Change
	Amended	Status Quo	Quo less 2019-2020 Surplus	Structural Deficit	Recommendations	Recommendations	Recommendations	Debate Changes	Preliminary	from Previous
					April 27	May 11	May 25th	May 25th		Year
Funded FTE	19,762	19,762	-	23					19,785	23
REVENUE										
Operating Grant	181,291,074	181,291,074		2,591,742					183,882,816	2,591,742
Pay Equity	2,896,617	2,896,617							2,896,617	-
Student Transportation Fund	20,027	20,027							20,027	-
Provincial Assessment (Formerly FSA)	17,740	17,740							17,740	-
Graduated Adults	133,022	133,022		(73,930)					59,092	(73,930)
Carbon Tax Reimbursement	110,000	110,000		(110,000)					-	(110,000)
Employer Health Tax Grant	1,633,354	1,633,354		(1,633,354)					-	(1,633,354)
Support Staff Benefits Grant	115,780	115,780		(115,780)					-	(115,780)
Provincial - Other	49,795	49,795		205					50,000	205
Summer School	28,581	28,581							28,581	-
Continuing Education	22,500	22,500							22,500	-
Distributed Learning	8,975	8,975		(175)					8,800	(175)
International	15,443,764	15,443,764		(6,736,041)					8,707,723	(6,736,041)
Local Education Agreement		-							-	-
Odyssey French Language Assistant Funding	21,275	21,275		5,525					26,800	5,525
Aboriginal Nations Education Curriculum Project	27,596	27,596		(27,596)					-	(27,596)
Cafeteria	118,000	118,000		2,000					120,000	2,000
Arts Starts Grant	17,600	17,600							17,600	-
Miscellaneous	192,687	192,687		(182,687)					10,000	(182,687)
Rentals and Leases	1,821,508	1,821,508		(6,444)					1,815,064	(6,444)
Interest	1,030,000	1,030,000							1,030,000	-
Surplus to Fund BCTF/GVTA Collective Agreement *		-			3,285,807				3,285,807	3,285,807
Surplus Appropriated from 2018-2019		-			2,719,796				2,719,796	2,719,796
Surplus Projection/Underspend 2019-2020	8,949,889	8,949,889	(8,949,889)		6,126,496				6,126,496	(2,823,393)
Total Revenue	213,949,784	213,949,784	(8,949,889)	(6,286,535)	12,132,099	-	-	-	210,845,459	(3,104,325)

\* MOE Instructions are to use 2019-2020 Surplus to Fund Teacher Collective Agreement Increases until 2020-2021 Operating Grant is Re-Calculated to Fully Fund Cost of Negotiated Collective Agreement

2020-2021 Preliminary Operating Budget - Draft 3 - Superintendent's Recommendations  
April 27, 2020

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
				Draft 1		Draft 3	Draft 4	Draft 5 -			
		2019-2020	2020-2021	2020-2021 Status	Draft 2	Superintendent's	Superintendent's	Superintendent's	Second Reading	2020-2021	Total Change
		Amended	Status Quo	Quo less 2019- 2020 Surplus	Structural Deficit	Recommendations April 27	Recommendations May 11	Recommendations May 25th	Debate Changes May 25th	Preliminary	from Previous Year
EXPENSES											
WAGES											
	Teachers	91,382,828	91,382,828	(84,779)		12,168				91,310,217	(72,611)
	Principals and Vice-Principals	13,831,746	13,831,746	(291,118)		638,198				14,178,826	347,080
	Education Assistants	18,976,041	18,976,041	(71,038)		(192,009)				18,712,994	(263,047)
	Aboriginal Support Assistants		-							-	-
	Language Assistants	18,500	18,500			6,500				25,000	6,500
	Noon Hour Supervision		-							-	-
	Clerical - Office	8,822,011	8,822,011			48,173				8,870,184	48,173
	Clerical - Library		-							-	-
	Maintenance	3,712,564	3,712,564			57,800				3,770,364	57,800
	Grounds		-							-	-
	Custodial	5,784,721	5,784,721			48,210				5,832,931	48,210
	Info Tech for Learning		-							-	-
	Transportation		-							-	-
	Other Professionals (Excluded)	4,246,502	4,246,502	(68,000)		652,095				4,830,597	584,095
	Trustees	216,714	216,714			7,381				224,095	7,381
	Substitutes - TTOC's	6,941,639	6,941,639	(238,395)		196,723				6,899,967	(41,672)
	Substitutes - Support Staff Relief	1,221,415	1,221,415			4,499				1,225,914	4,499
	Sub-Total Wages	155,154,681	155,154,681	(753,330)	-	1,479,738	-	-	-	155,881,089	726,408
BENEFITS		35,307,502	35,307,502	(111,560)		888,350				36,084,292	776,790
	Sub-Total Wages and Benefits	190,462,183	190,462,183	(864,890)	-	2,368,088	-	-	-	191,965,381	1,503,198

2020-2021 Preliminary Operating Budget - Draft 3 - Superintendent's Recommendations  
April 27, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
	<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>	<i>Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus</i>	<i>Draft 2 Structural Deficit</i>	<i>Draft 3 Superintendent's Recommendations April 27</i>	<i>Draft 4 Superintendent's Recommendations May 11</i>	<i>Draft 5 - Superintendent's Recommendations May 25th</i>	<i>Second Reading Debate Changes May 25th</i>	<i>2020-2021 Preliminary</i>	<i>Total Change from Previous Year</i>
SERVICES & SUPPLIES										
Services	6,757,323	6,757,323	(686,126)		(2,646,176)				3,425,021	(3,332,302)
Student Transportation	1,112,389	1,112,389	(36,885)		(46,044)				1,029,460	(82,929)
Professional Development and Travel	1,055,785	1,055,785	(138,414)		(243,354)				674,017	(381,768)
Rentals and Leases	115,235	115,235							115,235	-
Dues and Fees	102,877	102,877			(6,562)				96,315	(6,562)
Insurance	359,998	359,998			12,002				372,000	12,002
Service Charges	-	-			142,555				142,555	142,555
Supplies	8,246,472	8,246,472	(7,223,574)		6,641,020				7,663,918	(582,554)
Utilities	4,438,252	4,438,252			(515,965)				3,922,287	(515,965)
Contingency - Inclusive Learning	-	-			-				-	-
Capital Assets Purchased Transfer	660,000	660,000			140,000				800,000	140,000
Local Capital Transfer	639,270	639,270			-				639,270	-
Surplus	-	-	-		-				-	-
Sub-Total Service & Supplies	23,487,601	23,487,601	(8,084,999)	-	3,477,476	-	-	-	18,880,078	(4,607,523)
Total Expenses	213,949,784	213,949,784	(8,949,889)	-	5,845,564	-	-	-	210,845,459	(3,104,325)
Surplus / (Deficit)	0	0	0	(6,286,535)	6,286,535	0	0	0	0	0

**2020-2021 Preliminary Operating Budget - Draft 4 - Superintendent's Recommendations  
May 25, 2020**

	<i><b>A</b></i>	<i><b>B</b></i>	<i><b>C</b></i>	<i><b>D</b></i>	<i><b>E</b></i>	<i><b>H</b></i>	<i><b>G</b></i>	<i><b>I</b></i>	<i><b>J</b></i>
			Draft 1 2020-2021 Status		Draft 3 Superintendent's	Draft 4 - Superintendent's	Second Reading		Total Change
	<i><b>2019-2020 Amended</b></i>	<i><b>2020-2021 Status Quo</b></i>	<i><b>Quo less 2019- 2020 Surplus</b></i>	<i><b>Draft 2 Structural Deficit</b></i>	<i><b>Recommendations April 27</b></i>	<i><b>Recommendations May 25th</b></i>	<i><b>Debate Changes May 25th</b></i>	<i><b>2020-2021 Preliminary</b></i>	<i><b>from Previous Year</b></i>
Funded FTE	19,762	19,762	-	23			(2)	19,783	21
<b>REVENUE</b>									
Operating Grant	181,291,074	181,291,074		2,591,742				183,882,816	2,591,742
Pay Equity	2,896,617	2,896,617						2,896,617	-
<i>Teachers' Labour Settlement</i>						5,654,057		5,654,057	5,654,057
Student Transportation Fund	20,027	20,027						20,027	-
Provincial Assessment (Formerly FSA)	17,740	17,740						17,740	-
Graduated Adults	133,022	133,022		(73,930)				59,092	(73,930)
Carbon Tax Reimbursement	110,000	110,000		(110,000)				-	(110,000)
Employer Health Tax Grant	1,633,354	1,633,354		(1,633,354)				-	(1,633,354)
Support Staff Benefits Grant	115,780	115,780		(115,780)		91,283		91,283	(24,497)
Provincial - Other	49,795	49,795		205				50,000	205
Summer School	28,581	28,581						28,581	-
Continuing Education	22,500	22,500						22,500	-
Distributed Learning	8,975	8,975		(175)				8,800	(175)
International	15,443,764	15,443,764		(6,736,041)				8,707,723	(6,736,041)
Local Education Agreement		-						-	-
Odyssey French Language Assistant Funding	21,275	21,275		5,525				26,800	5,525
Aboriginal Nations Education Curriculum Project	27,596	27,596		(27,596)				-	(27,596)
Cafeteria	118,000	118,000		2,000				120,000	2,000
Arts Starts Grant	17,600	17,600						17,600	-
Miscellaneous	192,687	192,687		(182,687)		50,000		60,000	(132,687)
Rentals and Leases	1,821,508	1,821,508		(6,444)				1,815,064	(6,444)
Interest	1,030,000	1,030,000						1,030,000	-
Surplus to Fund BCTF/GVTA Collective Agreement		-			3,285,807	(3,285,807)		-	-
Surplus Appropriated from 2018-2019		-			2,719,796			2,719,796	2,719,796
Surplus Projection/Underspend 2019-2020	8,949,889	8,949,889	(8,949,889)		6,126,496	(1,799,486)		4,327,010	(4,622,879)
<b>Total Revenue</b>	<b>213,949,784</b>	<b>213,949,784</b>	<b>(8,949,889)</b>	<b>(6,286,535)</b>	<b>12,132,099</b>	<b>710,047</b>	<b>-</b>	<b>211,555,506</b>	<b>(2,394,278)</b>

2020-2021 Preliminary Operating Budget - Draft 4 - Superintendent's Recommendations  
May 25, 2020

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>H</i>	<i>G</i>	<i>I</i>	<i>J</i>
		<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>	<i>Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus</i>	<i>Draft 2 Structural Deficit</i>	<i>Draft 3 Superintendent's Recommendations April 27</i>	<i>Draft 4 - Superintendent's Recommendations May 25th</i>	<i>Second Reading Debate Changes May 25th</i>	<i>2020-2021 Preliminary</i>	<i>Total Change from Previous Year</i>
EXPENSES										
WAGES										
	Teachers	91,382,828	91,382,828	(84,779)		12,168	218,045		91,528,262	145,434
	Principals and Vice-Principals	13,831,746	13,831,746	(291,118)		638,198	(30,956)		14,147,870	316,124
	Education Assistants	18,976,041	18,976,041	(71,038)		(192,009)	148,908		18,861,902	(114,139)
	Aboriginal Support Assistants		-						-	-
	Language Assistants	18,500	18,500			6,500			25,000	6,500
	Noon Hour Supervision		-						-	-
	Clerical - Office	8,822,011	8,822,011			48,173	(25,740)		8,844,444	22,433
	Clerical - Library		-						-	-
	Maintenance	3,712,564	3,712,564			57,800	441,307		4,211,671	499,107
	Grounds		-						-	-
	Custodial	5,784,721	5,784,721			48,210	(86,601)		5,746,330	(38,391)
	Info Tech for Learning		-						-	-
	Transportation		-						-	-
	Other Professionals (Excluded)	4,246,502	4,246,502	(68,000)		652,095	(256,134)		4,574,463	327,961
	Trustees	216,714	216,714			7,381			224,095	7,381
	Substitutes - TTOC's	6,941,639	6,941,639	(238,395)		196,723	8,097		6,908,064	(33,575)
	Substitutes - Support Staff Relief	1,221,415	1,221,415			4,499	6,017		1,231,931	10,516
	Sub-Total Wages	155,154,681	155,154,681	(753,330)	-	1,479,738	422,943	-	156,304,032	1,149,351
BENEFITS		35,307,502	35,307,502	(111,560)		888,350	97,974		36,182,266	874,764
	Sub-Total Wages and Benefits	190,462,183	190,462,183	(864,890)	-	2,368,088	520,917	-	192,486,298	2,024,115

2020-2021 Preliminary Operating Budget - Draft 4 - Superintendent's Recommendations  
May 25, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>H</i>	<i>G</i>	<i>I</i>	<i>J</i>
	<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>	<i>Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus</i>	<i>Draft 2 Structural Deficit</i>	<i>Draft 3 Superintendent's Recommendations April 27</i>	<i>Draft 4 - Superintendent's Recommendations May 25th</i>	<i>Second Reading Debate Changes May 25th</i>	<i>2020-2021 Preliminary</i>	<i>Total Change from Previous Year</i>
SERVICES & SUPPLIES									
Services	6,757,323	6,757,323	(686,126)		(2,646,176)	525,280		3,950,301	(2,807,022)
Service Charges	-	-			142,555			142,555	142,555
Student Transportation	1,112,389	1,112,389	(36,885)		(46,044)	(10,000)		1,019,460	(92,929)
Professional Development and Travel	1,055,785	1,055,785	(138,414)		(243,354)			674,017	(381,768)
Rentals and Leases	115,235	115,235						115,235	-
Dues and Fees	102,877	102,877			(6,562)			96,315	(6,562)
Insurance	359,998	359,998			12,002			372,000	12,002
Supplies	8,246,472	8,246,472	(7,223,574)		6,641,020	(816,547)		6,847,371	(1,399,101)
Utilities	4,438,252	4,438,252			(515,965)	590,397		4,512,684	74,432
Contingency - Inclusive Learning	-	-			-			-	-
Capital Assets Purchased Transfer	660,000	660,000			140,000	539,270		1,339,270	679,270
Local Capital Transfer	639,270	639,270			-	(639,270)		-	(639,270)
Surplus	-	-	-		-			-	-
Sub-Total Service & Supplies	23,487,601	23,487,601	(8,084,999)	-	3,477,476	189,130	-	19,069,208	(4,418,393)
Total Expenses	213,949,784	213,949,784	(8,949,889)	-	5,845,564	710,047	-	211,555,506	(2,394,278)
Surplus / (Deficit)	0	0	0	(6,286,535)	6,286,535	0	0	0	0

**2020-2021 Preliminary Operating Budget - Draft 3 - Superintendent's Recommendations**  
**May 25, 2020**

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Draft 2 Structural Deficit

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Revenue:

- Updated for 2020-2021 Operating Grant and Other Revenue
- Enrolment based on projections submitted to the MOE in February 2020
- 48% Reduction in International Revenue re COVID (483 student FTE)
- 2019-2020 Surplus removed

Expense:

- 2019-2020 Surplus removed
  - Status Quo services and supplies to 2019-2020
- 

Draft 3 Superintendent's Recommendations

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Revenue:

- 2018-2019 Surplus appropriated to 2020-2021 added
- Estimated collective agreement increases funded by surplus per MOE instructions until 2020-2021 MOE funding is calculated

Expense:

- Incremental cost of salary grid/step adjustments
- Projected wage increase for Teachers and Allied Specialists of 2% as of July 1, 2019 and July 1, 2020
- Projected wage increase for CUPE of 2% as of July 1, 2020
- Increased TTOC Substitute budget by \$275,000 to match 2019-2020 trend (increased Long Term Leaves)
- Decrease to International Teacher Staffing (33.571 FTE) and other ISP expenses; Services & Supplies match historical 30% profit to District
- Projected wage increase for Other Professionals (Excluded) and Principals - Vice-Principals of 2%
- Changes in rates for pension, statutory deduction and health and welfare benefits
- Services & Supplies status quo except for:
  - Contractual increases (e.g. utilities)
  - School allocations status quo (no reduction)
  - Increase in Services & Supplies **NEW!** Equity of Opportunity Supplement \$1,146,364 (pending spending plan)
- Indigenous Education re-alignment: Less school staffing, more itinerant staffing
- 2019-2020 Surplus to Fund Teacher Collective Agreement Increases until 2020-2021 Operating Grant is Re-Calculated
- Assumes \$6,126,496 underspending in 2019-2020 to balance and add surplus to 2020-2021

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 Draft 4 Superintendent's Recommendations
 

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## Revenue:

- Collective agreement increase funding from MOE announced \$5,654,057
- Support Staff Benefits Grant Announced \$91,283
- BC Hydro Grant for Energy Manager confirmed \$50,000
- Amount of surplus required to balance budget reduced from 12,132,099 to 7,046,806

## Expense:

## -Reclassification of expenses to match budget template:

Principals and Vice Principals	(30,956)
Clerical - Office	(25,740)
Maintenance	441,307
Custodial	(86,601)
Other Professional (Excluded)	(298,010)
Services	525,280
Student Transportation	(10,000)
Supplies	(1,105,677)
Utilities	590,397

## Net effect of re-classification:

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## - Wages Adjustments:

Teachers resulting from SBIL allocation by Principals	188,866	2.22	FTE
Teachers resulting from additional VP Admin time at George Jay	17,015	0.20	FTE
Teacher resulting from INED increasing staffing	12,164	0.14	FTE
Net increase to teacher wages	218,045	2.56	FTE
Education Assistants resulting from SBIL allocation by Principals	(188,712)	(5.46)	FTE
Labour Settlement Residual held for inclusion	337,620	9.77	FTE
Net increase to Education Assistants	148,908	4.31	FTE
Other Professionals increase to partially staff Energy Manager from BC Hydro \$50,000 Grant	41,876	0.45	FTE
TTOC's resulting from SBIL allocations by Principals	7,014		
TTOC's resulting from Additional VP Admin time at George Jay	631		
TTOC's resulting from INED increasing Teacher staffing	452		
Net increase to TTOC's	8,097		
Substitutes - Support Staff Relief resulting from SBIL allocation by Principals	(7,625)		
Substitutes - Support Staff Relief resulting from Labour Settlement Residual held for inclusion	13,642		
Net increase to Substitutes	6,017		
- Benefits Adjustments based on wage adjustments	97,974		

- Supplies Adjustments:

Labour Settlement added to Departments (INED, Careers, CE, HL, ELL)	204,203	
INED reduction to offset teacher addition (includes benefits)	(15,073)	
Childcare former local capital contribution, to be paid from operating (no transfer to local capital)	100,000	*
Net increase to Supplies	289,130	
<hr/>		
- Capital Asset Purchased Adjustment to reflect spend in 2020-2021 to begin Evergreen Refresh instead of transfer to local capital	539,270	*
- Local Capital Transfer Adjustment to cease transferring operating fund to local capital and start spending in 2020-2021	(639,270)	*

Annual Budget

## **School District No. 61 (Greater Victoria)**

June 30, 2021

# School District No. 61 (Greater Victoria)

June 30, 2021

## 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 .....	13

\*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. 61 (GREATER VICTORIA) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2020/2021 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 61 (Greater Victoria) Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$253,606,307 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 25th DAY OF MAY, 2020;

READ A SECOND TIME THE 25th DAY OF MAY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF MAY, 2020;

( Corporate Seal )

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Annual Budget Bylaw 2020/2021, adopted by the Board the 25th DAY OF MAY, 2020.

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Secretary Treasurer

**School District No. 61 (Greater Victoria)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	19,699,000	19,591,000
Adult	37,000	35,000
Other	47,000	38,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>19,783,000</b>	<b>19,664,000</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	216,339,721	206,961,956
Other	50,000	
Tuition	8,333,604	14,398,648
Other Revenue	5,195,141	8,494,336
Rentals and Leases	1,815,064	1,829,940
Investment Income	1,150,200	1,187,000
Amortization of Deferred Capital Revenue	7,522,773	7,432,739
<b>Total Revenue</b>	<b>240,406,503</b>	<b>240,304,619</b>
<b>Expenses</b>		
Instruction	204,958,740	203,419,598
District Administration	6,083,638	5,792,715
Operations and Maintenance	38,271,527	38,072,923
Transportation and Housing	1,157,630	1,033,579
<b>Total Expense</b>	<b>250,471,535</b>	<b>248,318,815</b>
<b>Net Revenue (Expense)</b>	<b>(10,065,032)</b>	<b>(8,014,196)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>7,046,806</b>	<b>5,449,037</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,018,226)</b>	<b>(2,565,159)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,018,226)	(2,565,159)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,018,226)</b>	<b>(2,565,159)</b>

**School District No. 61 (Greater Victoria)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>210,216,236</b>	206,782,854
Operating - Tangible Capital Assets Purchased	<b>1,339,270</b>	800,000
Special Purpose Funds - Total Expense	<b>26,945,030</b>	27,818,793
Capital Fund - Total Expense	<b>13,310,269</b>	13,717,168
Capital Fund - Tangible Capital Assets Purchased from Local Capital	<b>1,795,502</b>	1,635,700
<b>Total Budget Bylaw Amount</b>	<b>253,606,307</b>	250,754,515

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 \_\_\_\_\_

**DRAFT**

**School District No. 61 (Greater Victoria)**

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget \$	2020 Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<b>(10,065,032)</b>	<b>(8,014,196)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,339,270)	(800,000)
From Local Capital	(1,795,502)	(1,635,700)
From Deferred Capital Revenue	(16,538,430)	(10,436,102)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(19,673,202)</b>	<b>(12,871,802)</b>
Amortization of Tangible Capital Assets	11,880,269	11,517,168
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(7,792,933)</b>	<b>(1,354,634)</b>
Acquisitions of Prepaid Expenses	-	(5,000)
	-	(5,000)
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(17,857,965)</b>	<b>(9,373,830)</b>

**School District No. 61 (Greater Victoria)**

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget \$	2020 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	191,590,691	183,560,993
Other	50,000	
Tuition	8,333,604	14,398,648
Other Revenue	1,689,341	1,953,506
Rentals and Leases	1,815,064	1,829,940
Investment Income	1,030,000	1,030,000
<b>Total Revenue</b>	<b>204,508,700</b>	<b>202,773,087</b>
<b>Expenses</b>		
Instruction	178,823,989	176,411,084
District Administration	6,083,638	5,792,715
Operations and Maintenance	24,150,979	23,545,476
Transportation and Housing	1,157,630	1,033,579
<b>Total Expense</b>	<b>210,216,236</b>	<b>206,782,854</b>
<b>Net Revenue (Expense)</b>	<b>(5,707,536)</b>	<b>(4,009,767)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>7,046,806</b>	<b>5,449,037</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,339,270)	(800,000)
Local Capital		(639,270)
<b>Total Net Transfers</b>	<b>(1,339,270)</b>	<b>(1,439,270)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 61 (Greater Victoria)**

## Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Annual Budget \$	2020 Annual Budget \$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	183,882,816	179,931,428
ISC/LEA Recovery	(1,030,941)	(1,106,631)
Other Ministry of Education Grants		
Pay Equity	2,896,617	2,896,617
Funding for Graduated Adults	59,092	58,458
Transportation Supplement	20,027	20,027
Carbon Tax Grant		110,000
Employer Health Tax Grant		1,633,354
Support Staff Benefits Grant	91,283	
FSA Scorer Grant	17,740	17,740
Teachers' Labour Settlement Grant	5,654,057	
<b>Total Provincial Grants - Ministry of Education</b>	<b>191,590,691</b>	<b>183,560,993</b>
<b>Provincial Grants - Other</b>	<b>50,000</b>	
<b>Tuition</b>		
Summer School Fees	28,581	49,512
Continuing Education	22,500	22,500
International and Out of Province Students	8,273,723	14,317,836
Distributed Learning	8,800	8,800
<b>Total Tuition</b>	<b>8,333,604</b>	<b>14,398,648</b>
<b>Other Revenues</b>		
Funding from First Nations	1,030,941	1,106,631
Miscellaneous		
Odyssey French Language Assistant Funding	26,800	21,275
Aboriginal Nations Education Curriculum Project	10,000	10,000
Cafeteria Revenue	120,000	145,000
International Student Program Revenues	434,000	653,000
ArtsStarts Grant	17,600	17,600
BC Hydro Energy Manager	50,000	
<b>Total Other Revenue</b>	<b>1,689,341</b>	<b>1,953,506</b>
<b>Rentals and Leases</b>	<b>1,815,064</b>	<b>1,829,940</b>
<b>Investment Income</b>	<b>1,030,000</b>	<b>1,030,000</b>
<b>Total Operating Revenue</b>	<b>204,508,700</b>	<b>202,773,087</b>

**School District No. 61 (Greater Victoria)**

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget \$	2020 Annual Budget \$
<b>Salaries</b>		
Teachers	91,528,262	90,827,114
Principals and Vice Principals	14,147,870	13,518,126
Educational Assistants	18,886,902	18,929,842
Support Staff	18,802,445	18,271,847
Other Professionals	4,798,558	4,461,121
Substitutes	8,139,995	7,795,996
<b>Total Salaries</b>	<b>156,304,032</b>	<b>153,804,046</b>
<b>Employee Benefits</b>	<b>36,182,266</b>	<b>35,010,087</b>
<b>Total Salaries and Benefits</b>	<b>192,486,298</b>	<b>188,814,133</b>
<b>Services and Supplies</b>		
Services	4,092,856	5,305,297
Student Transportation	1,019,460	1,038,960
Professional Development and Travel	674,017	762,477
Rentals and Leases	115,235	115,235
Dues and Fees	96,315	94,980
Insurance	372,000	372,000
Supplies	6,847,371	5,803,860
Utilities	4,512,684	4,475,912
<b>Total Services and Supplies</b>	<b>17,729,938</b>	<b>17,968,721</b>
<b>Total Operating Expense</b>	<b>210,216,236</b>	<b>206,782,854</b>

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2021

	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	69,480,122	5,144,704	2,224,408	201,044	311,077	6,131,909	<b>83,493,264</b>
1.03 Career Programs	777,672	115,975	315,157			35,501	<b>1,244,305</b>
1.07 Library Services	2,101,353			381,603		78,027	<b>2,560,983</b>
1.08 Counselling	2,962,567					106,847	<b>3,069,414</b>
1.10 Special Education	10,087,380	461,153	15,323,545	236,871		987,574	<b>27,096,523</b>
1.30 English Language Learning	2,097,678	151,369		11,934		77,891	<b>2,338,872</b>
1.31 Indigenous Education	495,935	132,501	969,007	50,699	128,789	35,367	<b>1,812,298</b>
1.41 School Administration		7,832,294		4,099,634		45,000	<b>11,976,928</b>
1.60 Summer School	105,748	20,443		1,926			<b>128,117</b>
1.61 Continuing Education	178,896	27,920		57,764		6,429	<b>271,009</b>
1.62 International and Out of Province Students	3,193,375			838,708	725,430	169,076	<b>4,926,589</b>
1.64 Other				11,105			<b>11,105</b>
<b>Total Function 1</b>	<b>91,480,726</b>	<b>13,886,359</b>	<b>18,832,117</b>	<b>5,891,288</b>	<b>1,165,296</b>	<b>7,673,621</b>	<b>138,929,407</b>
<b>4 District Administration</b>							
4.11 Educational Administration		163,994		360,283	829,615	13,898	<b>1,367,790</b>
4.40 School District Governance					316,111		<b>316,111</b>
4.41 Business Administration		97,517		1,202,040	1,320,710	28,305	<b>2,648,572</b>
<b>Total Function 4</b>	<b>-</b>	<b>261,511</b>	<b>-</b>	<b>1,562,323</b>	<b>2,466,436</b>	<b>42,203</b>	<b>4,332,473</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	47,536		54,785	309,050	922,689	7,270	<b>1,341,330</b>
5.50 Maintenance Operations				9,986,225	140,951	342,109	<b>10,469,285</b>
5.52 Maintenance of Grounds				1,028,390		74,792	<b>1,103,182</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>47,536</b>	<b>-</b>	<b>54,785</b>	<b>11,323,665</b>	<b>1,063,640</b>	<b>424,171</b>	<b>12,913,797</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				25,169	103,186		<b>128,355</b>
7.70 Student Transportation							<b>-</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,169</b>	<b>103,186</b>	<b>-</b>	<b>128,355</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>91,528,262</b>	<b>14,147,870</b>	<b>18,886,902</b>	<b>18,802,445</b>	<b>4,798,558</b>	<b>8,139,995</b>	<b>156,304,032</b>

# School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

Budget 2020-2021 Bylaw Presentation

Page 72 Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	83,493,264	19,763,424	103,256,688	4,776,193	108,032,881	103,253,266
1.03 Career Programs	1,244,305	290,061	1,534,366	298,604	1,832,970	1,934,678
1.07 Library Services	2,560,983	607,246	3,168,229		3,168,229	3,084,774
1.08 Counselling	3,069,414	727,499	3,796,913		3,796,913	3,694,864
1.10 Special Education	27,096,523	6,319,106	33,415,629	1,053,187	34,468,816	33,474,185
1.30 English Language Learning	2,338,872	548,786	2,887,658	240,037	3,127,695	2,815,085
1.31 Indigenous Education	1,812,298	396,197	2,208,495	439,023	2,647,518	2,590,445
1.41 School Administration	11,976,928	2,562,391	14,539,319		14,539,319	13,944,440
1.60 Summer School	128,117	29,841	157,958	16,394	174,352	173,782
1.61 Continuing Education	271,009	63,287	334,296	36,499	370,795	371,404
1.62 International and Out of Province Students	4,926,589	1,133,495	6,060,084	590,669	6,650,753	11,060,787
1.64 Other	11,105	2,643	13,748		13,748	13,374
<b>Total Function 1</b>	<b>138,929,407</b>	<b>32,443,976</b>	<b>171,373,383</b>	<b>7,450,606</b>	<b>178,823,989</b>	<b>176,411,084</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,367,790	281,679	1,649,469	281,875	1,931,344	1,825,461
4.40 School District Governance	316,111	31,521	347,632	167,307	514,939	485,995
4.41 Business Administration	2,648,572	572,644	3,221,216	416,139	3,637,355	3,481,259
<b>Total Function 4</b>	<b>4,332,473</b>	<b>885,844</b>	<b>5,218,317</b>	<b>865,321</b>	<b>6,083,638</b>	<b>5,792,715</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,341,330	277,864	1,619,194	573,467	2,192,661	2,091,271
5.50 Maintenance Operations	10,469,285	2,311,633	12,780,918	3,033,249	15,814,167	15,379,167
5.52 Maintenance of Grounds	1,103,182	236,941	1,340,123	288,744	1,628,867	1,596,526
5.56 Utilities	-	-	-	4,515,284	4,515,284	4,478,512
<b>Total Function 5</b>	<b>12,913,797</b>	<b>2,826,438</b>	<b>15,740,235</b>	<b>8,410,744</b>	<b>24,150,979</b>	<b>23,545,476</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	128,355	26,008	154,363	3,307	157,670	33,619
7.70 Student Transportation	-	-	-	999,960	999,960	999,960
<b>Total Function 7</b>	<b>128,355</b>	<b>26,008</b>	<b>154,363</b>	<b>1,003,267</b>	<b>1,157,630</b>	<b>1,033,579</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>156,304,032</b>	<b>36,182,266</b>	<b>192,486,298</b>	<b>17,729,938</b>	<b>210,216,236</b>	<b>206,782,854</b>

**DRAFT** - Not Finalized

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**School District No. 61 (Greater Victoria)**

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	<b>2021</b>	<b>2020</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>23,374,030</b>	21,200,963
Other Revenue	<b>3,505,800</b>	6,540,830
Investment Income	<b>65,200</b>	77,000
<b>Total Revenue</b>	<b>26,945,030</b>	27,818,793
<b>Expenses</b>		
Instruction	<b>26,134,751</b>	27,008,514
Operations and Maintenance	<b>810,279</b>	810,279
<b>Total Expense</b>	<b>26,945,030</b>	27,818,793
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
<b>Deferred Revenue, beginning of year</b>			653,678		3,217,865	15,137	10,357		264,337
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	810,279	665,523		121,318		192,000	66,150	398,099	3,943,638
Other			4,000		3,500,000				
Investment Income			46,564		30,000				
	810,279	665,523	50,564	121,318	3,530,000	192,000	66,150	398,099	3,943,638
<b>Less:</b> Allocated to Revenue	810,279	665,523	30,000	121,318	3,530,000	192,000	66,150	398,099	3,943,638
<b>Deferred Revenue, end of year</b>	-	-	<b>674,242</b>	-	<b>3,217,865</b>	<b>15,137</b>	<b>10,357</b>	-	<b>264,337</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	810,279	665,523		121,318		192,000	66,150	398,099	3,943,638
Other Revenue			5,800		3,500,000				
Investment Income			24,200		30,000				
	810,279	665,523	30,000	121,318	3,530,000	192,000	66,150	398,099	3,943,638
<b>Expenses</b>									
Salaries									
Teachers									229,192
Principals and Vice Principals				2,494				54,420	152,419
Educational Assistants		538,240		93,144		142,894			576,162
Support Staff									101,722
Substitutes		21,766			75,000			40,000	32,999
	-	560,006	-	95,638	75,000	142,894	-	94,420	1,092,494
Employee Benefits		105,517		19,689	13,650	34,007		18,218	251,707
Services and Supplies	810,279		30,000	5,991	3,441,350	15,099	66,150	285,461	2,599,437
	810,279	665,523	30,000	121,318	3,530,000	192,000	66,150	398,099	3,943,638
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 61 (Greater Victoria)**

## Budget 2020-2021 Bylaw Presentation

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Ledger School	Provincial Inclusive Outreach	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					53,726	<b>4,215,100</b>
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	702,459	15,342,189	357,571	774,804		<b>23,374,030</b>
Other						<b>3,504,000</b>
Investment Income					11,000	<b>87,564</b>
	702,459	15,342,189	357,571	774,804	11,000	<b>26,965,594</b>
<b>Less:</b> Allocated to Revenue	702,459	15,342,189	357,571	774,804	11,000	<b>26,945,030</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>53,726</b>	<b>4,235,664</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education	702,459	15,342,189	357,571	774,804		<b>23,374,030</b>
Other Revenue						<b>3,505,800</b>
Investment Income					11,000	<b>65,200</b>
	702,459	15,342,189	357,571	774,804	11,000	<b>26,945,030</b>
<b>Expenses</b>						
Salaries						
Teachers		12,382,719	182,872	187,338		<b>12,982,121</b>
Principals and Vice Principals			7,351	15,929		<b>232,613</b>
Educational Assistants			69,825	159,522		<b>1,579,787</b>
Support Staff	159,312			26,848		<b>287,882</b>
Substitutes	428,883		9,014			<b>607,662</b>
	588,195	12,382,719	269,062	389,637	-	<b>15,690,065</b>
Employee Benefits	114,264	2,959,470	63,321	87,228		<b>3,667,071</b>
Services and Supplies			25,188	297,939	11,000	<b>7,587,894</b>
	702,459	15,342,189	357,571	774,804	11,000	<b>26,945,030</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	<b>-</b>

**School District No. 61 (Greater Victoria)**

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	<b>2021 Annual Budget</b>			2020
	<b>Invested in Tangible Capital Assets</b>	<b>Local Capital</b>	<b>Fund Balance</b>	<b>Annual Budget</b>
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,375,000		<b>1,375,000</b>	2,200,000
Investment Income		55,000	<b>55,000</b>	80,000
Amortization of Deferred Capital Revenue	7,522,773		<b>7,522,773</b>	7,432,739
<b>Total Revenue</b>	<b>8,897,773</b>	<b>55,000</b>	<b>8,952,773</b>	9,712,739
<b>Expenses</b>				
Operations and Maintenance	1,375,000	55,000	<b>1,430,000</b>	2,200,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,880,269		<b>11,880,269</b>	11,517,168
<b>Total Expense</b>	<b>13,255,269</b>	<b>55,000</b>	<b>13,310,269</b>	13,717,168
<b>Net Revenue (Expense)</b>	<b>(4,357,496)</b>	-	<b>(4,357,496)</b>	(4,004,429)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,339,270		<b>1,339,270</b>	800,000
Local Capital			-	639,270
<b>Total Net Transfers</b>	<b>1,339,270</b>	-	<b>1,339,270</b>	1,439,270
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,795,502	(1,795,502)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,795,502</b>	<b>(1,795,502)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,222,724)</b>	<b>(1,795,502)</b>	<b>(3,018,226)</b>	(2,565,159)