

Annual Budget

School District No. 61 (Greater Victoria)

June 30, 2021

School District No. 61 (Greater Victoria)

June 30, 2021

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

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 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 22nd DAY OF JUNE, 2020;

(Corporate Seal)

Chairperson of the Board

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 22nd DAY OF JUNE, 2020.

Secretary Treasurer

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,699,000	19,591,000
Adult	37,000	35,000
Other	47,000	38,000
Total Ministry Operating Grant Funded FTE's	19,783,000	19,664,000
Revenues	\$	\$
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
Total Revenue	240,406,503	240,304,619
Expenses		
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
Total Expense	250,471,535	248,318,815
Net Revenue (Expense)	(10,065,032)	(8,014,196)
Budgeted Allocation (Retirement) of Surplus (Deficit)	7,046,806	5,449,037
Budgeted Surplus (Deficit), for the year	(3,018,226)	(2,565,159)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,018,226)	(2,565,159)
Budgeted Surplus (Deficit), for the year	(3,018,226)	(2,565,159)

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

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

School District No. 61 (Greater Victoria)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

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

School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
	\$	\$
Revenues		
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
Total Revenue	<u>204,508,700</u>	<u>202,773,087</u>
Expenses		
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
Total Expense	<u>210,216,236</u>	<u>206,782,854</u>
Net Revenue (Expense)	<u>(5,707,536)</u>	<u>(4,009,767)</u>
Budgeted Prior Year Surplus Appropriation	<u>7,046,806</u>	<u>5,449,037</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,339,270)	(800,000)
Local Capital		(639,270)
Total Net Transfers	<u>(1,339,270)</u>	<u>(1,439,270)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
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	
Total Provincial Grants - Ministry of Education	<u>191,590,691</u>	<u>183,560,993</u>
Provincial Grants - Other	<u>50,000</u>	
Tuition		
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
Total Tuition	<u>8,333,604</u>	<u>14,398,648</u>
Other Revenues		
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	
Total Other Revenue	<u>1,689,341</u>	<u>1,953,506</u>
Rentals and Leases	<u>1,815,064</u>	<u>1,829,940</u>
Investment Income	<u>1,030,000</u>	<u>1,030,000</u>
Total Operating Revenue	<u><u>204,508,700</u></u>	<u><u>202,773,087</u></u>

School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
	\$	\$
Salaries		
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
Total Salaries	156,304,032	153,804,046
Employee Benefits	36,182,266	35,010,087
Total Salaries and Benefits	192,486,298	188,814,133
Services and Supplies		
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
Total Services and Supplies	17,729,938	17,968,721
Total Operating Expense	210,216,236	206,782,854

School District No. 61 (Greater Victoria)

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

School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	138,929,407	32,443,976	171,373,383	7,450,606	178,823,989	176,411,084
4 District Administration						
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
Total Function 4	4,332,473	885,844	5,218,317	865,321	6,083,638	5,792,715
5 Operations and Maintenance						
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
Total Function 5	12,913,797	2,826,438	15,740,235	8,410,744	24,150,979	23,545,476
7 Transportation and Housing						
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
Total Function 7	128,355	26,008	154,363	1,003,267	1,157,630	1,033,579
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	156,304,032	36,182,266	192,486,298	17,729,938	210,216,236	206,782,854

School District No. 61 (Greater Victoria)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

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

School District No. 61 (Greater Victoria)

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			653,678		3,217,865	15,137	10,357		264,337
Add: 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
Less: Allocated to Revenue	810,279	665,523	30,000	121,318	3,530,000	192,000	66,150	398,099	3,943,638
Deferred Revenue, end of year	-	-	674,242	-	3,217,865	15,137	10,357	-	264,337
Revenues									
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
Expenses									
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
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

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

School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

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