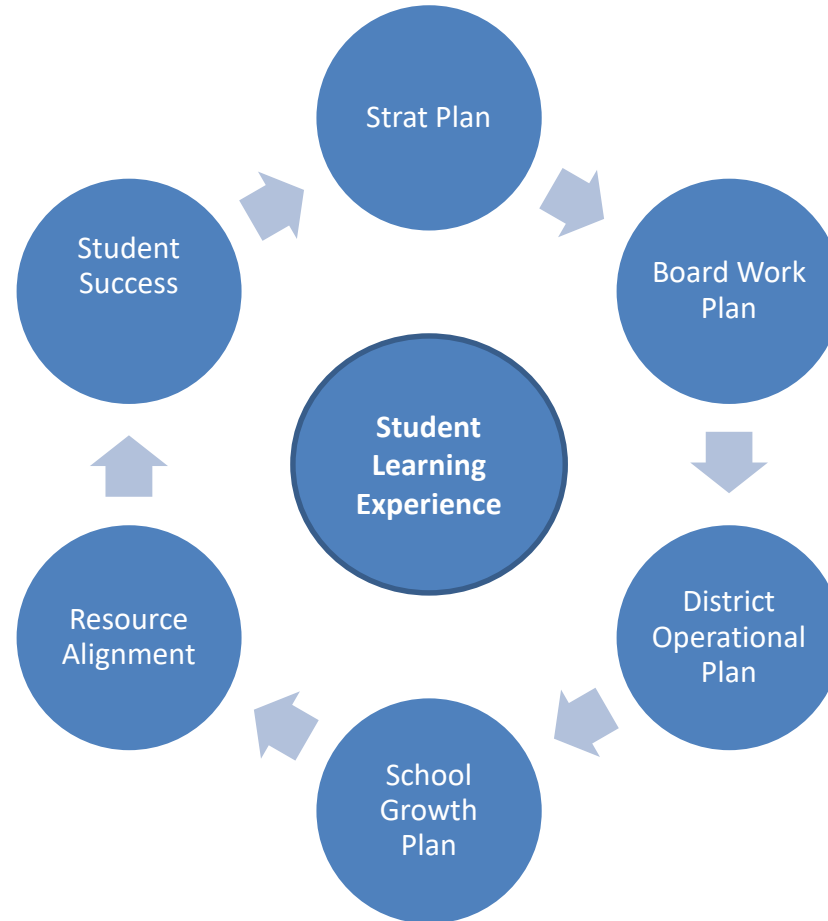


Budget 2021-2022

Date: March 29, 2021
Presented to: Board of Education – Regular Open
Presented by: Kim Morris, Secretary-Treasurer

Alignment



Shift

2020-2021

- Rollover
- Surplus to balance
- Some anecdotal and some data
- Initiatives rolled over, some new, not explicit
- Here's your budget
- Silo
- Student success

2021-2022

- Shift: Year 2/5
- **Live within our means**
- Larger focus on data
- Initiatives focus
- Return on investment (ROI)
- What's your plan?
- Alignment
- Improved student success

Operating

Draft 2: Deficit

- **Assumptions**
 - Numbers will change between start to finish and draft to draft
 - 2020-2021 status quo revenue and expense updated for:
 - Removal of non-contractual surplus & carry forward
 - Operating Grant based on Ministry 21-22 funding announcement
 - Other revenues
 - Projected surplus
 - Wages and benefits increases
 - 2021-2022 staffing levels
 - Department budgets

Draft 2: Deficit

| Revenue | | Expense | |
|---------------------------------------|--------------|--|-------------|
| 20-21 Status Quo | 214,540,539 | 20-21 Status Quo | 214,540,539 |
| Less Surplus | (10,822,003) | Less Identifiable Carry Forwards | (5,765,953) |
| Add 21-22 Operating Grant | 6,563,864 | Add Contractual or Other (Wages, Reserves & Board Motions) | 1,963,465 |
| Less 21-22 Revenue Other | (3,104,329) | Add Wage Increases & Staffing Levels | 6,905,371 |
| Add Projected Surplus & Carry Forward | 3,700,000 | Add Department Budget Services and Supplies | 378,461 |
| Estimated 21-22 Revenue | 210,878,071 | Estimated 21-22 Expense | 218,021,883 |
| | | Expenses > Revenue = Deficit | 7,143,812 |

Draft 2: Revenue

| • Changes from 20-21 | Draft 2 |
|-------------------------------|------------------|
| – Operating Grant | \$6,563,864 |
| – Teachers' Labour Settlement | (5,654,057) |
| – Tuition International | 3,264,366 |
| – Surplus | (7,122,003) |
| – Other | <u>(714,639)</u> |
| – Total Decrease in Revenue | (3,662,469) |

Draft 2: Operating Grant

- **Changes from 20-21**

- Regular Enrolment
- Enrolment Decline Supplement
- Unique Student Need
- Equity of Opportunity
- Salary Differential
- Unique Geographic Factors
- Curriculum & Learning Support
- February Collection
- May Collection

Draft 1

(\$246,032)

(\$375,369)

(\$223,560)

0

(\$ 8,351)

0

0

+ 36,449

+ 101,030

Draft 2

\$6,060,217

(375,369)

920,695

(178,385)

(7,700)

(11,710)

(2,663)

46,577

110,329

Draft 2: Expense

| • Changes from 20-21 | Draft 2 |
|---|--------------------|
| – Wages (Collective Agreement Increases and 21-22 Staffing Adjustments) | \$4,871,901 |
| – Benefits | 1,138,085 |
| – Services & Supplies | <u>(2,528,642)</u> |
| – Total Increase in Expense | \$3,481,344 |

Draft 2: Deficit

- Changes from 20-21
 - Decrease in Revenue
 - Increase in Expense
 - Total Draft 2 Deficit

Draft 2

3,662,469

3,481,344

\$7,143,813

Draft 2: Deficit

- \$7,143,813
- **Staff identifying**
 - strategic plan alignment (initiatives)
 - balancing strategies (savings)
 - alternate sources of funding (non-operating funds)
 - fully funded collective agreement increases (advocacy)
 - 2020-2021 Ministry holdback announcement and potential application to 21-22
- **Draft 3 – April 13th**
 - Superintendent (Staff) Recommendations
 - Balanced
 - Reading 2 on the floor for two weeks

Next Steps: Draft 3 and Beyond?

- Alignment: what is the MOST IMPORTANT?
- Balancing strategies and consultation with stakeholders & public
- Identify initiatives or practices no longer needed
- Make space for priorities
- Continue to monitor enrolment
- Ministry 20-21 holdback announcement
- Continue to monitor surplus projection
- Extend the process for meaningful input and decision-making
- Conservative spring staffing processes commence per Collective Agreement timelines

Informing the Board

- Extension of budget process to May 31
- Working sessions to understand considerations and impacts of options
- Presentations from stakeholders
- Feedback from public
- Other

Stakeholder Consultation

- Labour management/liaison meetings (unions)
- Administrators' meetings
- Staff and/or other meetings as invited
- Information session(s) to understand considerations and impacts
- Survey and/or other feedback tool
- Presentations to Trustees
- Other?

Public Consultation

- Information session(s) to understand considerations & impacts
- Survey or other feedback tool
- Written submissions
- Other?

First Reading: Operating

- \$218,021,883 (will change for second & third reading)

First Reading: Special Purpose

- \$27,658,352 (may change for second & third reading)
- **MOE restricted special purpose**
 - Community LINK
 - Ready Set Learn
 - Strong Start
 - Classroom Enhancement Fund
 - Federal French (OLEP)
- **Non-MOE restricted special purpose**
 - School Generated (non-public) Fund
 - Scholarships/Bursaries

| Special Purpose Funds (Schedule 3A) | | | 2020-2021 Preliminary | 2020-2021 Amended | 2021-2022 Preliminary | Prelim vs Amended |
|---------------------------------------|----------|--------|--------------------------|----------------------|--------------------------|----------------------|
| Grants | | | | | | |
| Annual Facilities Grant | MOE | AFG | 810,279 | 811,400 | 810,279 | -0.14% |
| Learning Improvement | MOE | LIF | 665,523 | 665,523 | 657,183 | -1.25% |
| Special Education Technology | MOE | SET | 121,318 | 122,318 | 253,960 | 107.62% |
| Strong Start | MOE | SS | 192,000 | 193,619 | 192,000 | -0.84% |
| Ready, Set, Learn | MOE | RSL | 66,150 | 91,224 | 66,150 | -27.49% |
| Federal French | MOE | OLEP | 398,099 | 534,982 | 407,238 | -23.88% |
| Community LINK | MOE | LINK | 3,943,638 | 3,778,243 | 4,198,998 | 11.14% |
| Classroom Enhancement Fund - Overhead | MOE | CEF-O | 702,459 | 702,459 | 702,459 | 0.00% |
| Classroom Enhancement Fund - Staffing | MOE | CEF-S | 15,342,189 | 17,366,524 | 15,629,872 | -10.00% |
| Classroom Enhancement Fund - Remedies | MOE | CEF-R | - | 1,599,866 | - | -100.00% |
| First Nation Student Transportation | MOE | FNST | - | 21,601 | - | -100.00% |
| Mental Health in Schools | MOE | MHS | - | 48,000 | - | -100.00% |
| Changing Results for Young Children | MOE | CRYC | - | 48,990 | - | -100.00% |
| Safe Return to School Grant (Prov) | MOE | SRS | - | 1,552,257 | - | -100.00% |
| Safe Return to Class Grant (Fed) | MOE | SRC | - | 7,254,152 | - | -100.00% |
| Provincial Inclusion Outreach | MOE | PIO | 774,804 | 777,045 | 814,473 | 4.82% |
| Scholarship & Bursary | Internal | Sship | 30,000 | 32,000 | 32,000 | 0.00% |
| School Generated Funds | Internal | SGF | 3,530,000 | 3,516,300 | 3,514,400 | -0.05% |
| Ledger School | Internal | Ledger | 357,571 | 358,571 | 366,840 | 2.31% |
| Estate Trust | Internal | Estate | 11,000 | 13,763 | 12,500 | -9.18% |
| Total | | | 26,945,030 | 39,488,837 | 27,658,352 | -29.96% |
| | | | | | | |
| Carry Forward (Opening Balances) | | | 4,215,100 | 6,644,955 | 4,649,394 | -30.03% |
| Closing Balances | | | 4,235,664 | 4,749,754 | 4,472,494 | -5.84% |

First Reading: Capital

- \$12,451,527 (may change for second & third reading)
- **Major Capital**
 - Vic High
 - Other?
- **Minor Capital**
 - Carbon Neutral Projects
 - School Enhancement Projects
 - Playground Replacement
 - Building Envelope Program

First Reading: Consolidated

| | |
|-----------------------------|----------------------|
| • Operating | \$218,021,883 |
| • Special Purpose | \$ 27,658,352 |
| • Capital | <u>\$ 12,451,527</u> |
| • Total Budget Bylaw Amount | \$258,131,762 |

ThoughtExchange

- Launches March 29
- Last Year:

What are the most important things we can do in the Greater Victoria School District to meaningful support learning opportunities for students?

- This Year?

The student experience is at the heart of all we do in SD61.
What are the most important changes you would make to your (child's/students'/own) learning and school environment to improve the student experience?"

Student Symposium

- Re-Scheduled: April 6th

Talking Tables

- Re-schedule: TBD

Process

| | | |
|--|--|---|
| Mar 8 | Operations Policy & Planning Committee | Structural Surplus/Deficit |
| MINISTRY FUNDING ANNOUNCEMENT - MARCH 12 | | |
| SPRING BREAK - MARCH 15 to 26 | | |
| Mar 29 | Regular Open Board Meeting | First Reading of Budget Bylaw (Revenue) & Status Quo Expenses; Structural Surplus/Deficit |
| Apr 13 | SPECIAL Open Board Meeting | Superintendent's (Staff's) Recommendation/ Second Reading put on the floor |
| Apr 19 | Operations Policy & Planning Committee | Superintendent's Recommendations/Clarifying Questions/FAQ |
| Apr 26 | Regular Open Board Meeting | Stakeholder Final Comments to Board/Board Debate & Changes/ Second & Third Reading: APPROVED |

Key Milestones

March 29

First reading bylaw passed

April 13

Second reading bylaw on the floor

~~April 30~~ **NEW** May 17

Second & third reading passed

~~April 30~~ **NEW** May 31

Budget complete

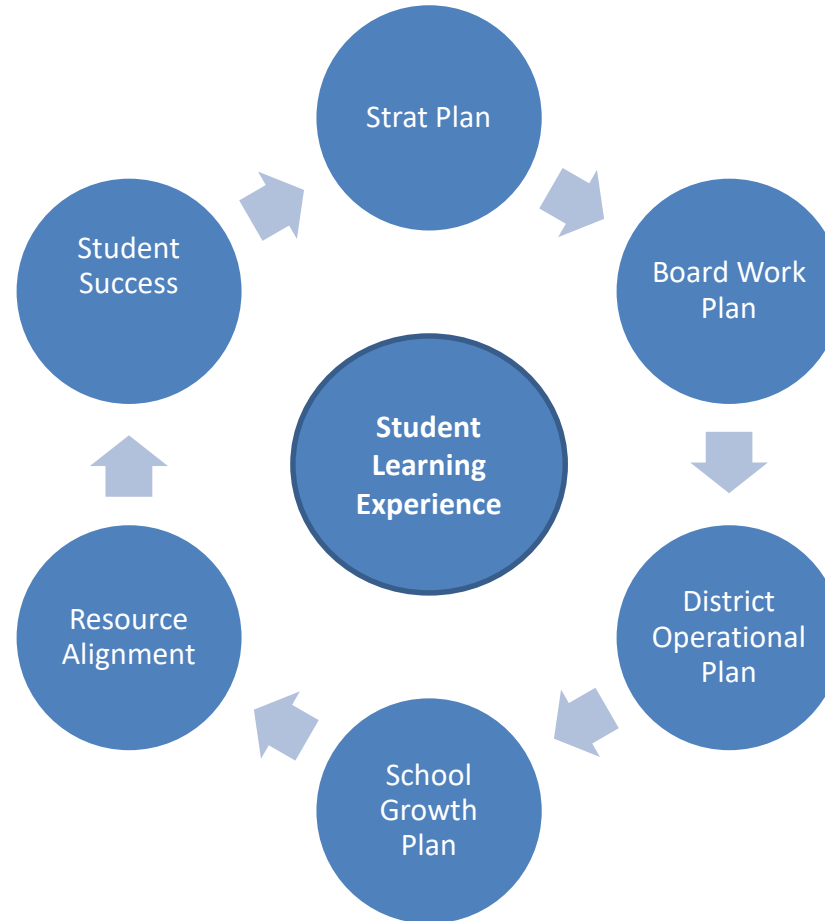
May-June

Staffing processes commence & conclude

Parting Thoughts

- **Deficit:**
 - Will require savings, revenue generation and/or higher surplus
 - Choices
 - Analysis to understand impact of changes
 - Alignment to strategic plan paramount
 - Time to make informed decisions
 - **Live within our means**

Alignment



Annual Budget

School District No. 61 (Greater Victoria)

June 30, 2022

School District No. 61 (Greater Victoria)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$258,131,762 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE _____ DAY OF _____, 2021;

READ A SECOND TIME THE _____ DAY OF _____, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2021;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Annual Budget Bylaw 2021/2022, adopted by the Board the _____ DAY OF _____, 2021.

Secretary Treasurer

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

| | 2022 Annual Budget | 2021 Annual Budget |
|---|-----------------------|-----------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 19,373,995 | 19,699,025 |
| Adult | 31,344 | 37,000 |
| Other | 10,500 | 47,125 |
| Total Ministry Operating Grant Funded FTE's | 19,415,839 | 19,783,150 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 216,081,028 | 216,339,721 |
| Other | 112,750 | 50,000 |
| Tuition | 12,242,537 | 8,333,604 |
| Other Revenue | 5,208,682 | 5,195,141 |
| Rentals and Leases | 1,779,874 | 1,815,064 |
| Investment Income | 415,552 | 1,150,200 |
| Amortization of Deferred Capital Revenue | 7,969,213 | 7,522,773 |
| Total Revenue | 243,809,636 | 240,406,503 |
| Expenses | | |
| Instruction | 211,102,098 | 204,958,740 |
| District Administration | 6,328,250 | 6,083,638 |
| Operations and Maintenance | 38,409,241 | 38,271,527 |
| Transportation and Housing | 1,292,173 | 1,157,630 |
| Total Expense | 257,131,762 | 250,471,535 |
| Net Revenue (Expense) | (13,322,126) | (10,065,032) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 3,700,000 | 7,046,806 |
| Budgeted Surplus (Deficit), for the year | (9,622,126) | (3,018,226) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | (7,143,812) | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (2,478,314) | (3,018,226) |
| Budgeted Surplus (Deficit), for the year | (9,622,126) | (3,018,226) |

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

| | 2022 Annual Budget | 2021 Annual Budget |
|---|-----------------------|-----------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 217,021,883 | 210,216,236 |
| Operating - Tangible Capital Assets Purchased | 1,000,000 | 1,339,270 |
| Special Purpose Funds - Total Expense | 27,658,352 | 26,945,030 |
| Capital Fund - Total Expense | 12,451,527 | 13,310,269 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | | 1,795,502 |
| Total Budget Bylaw Amount | 258,131,762 | 253,606,307 |

Approved by the Board

Signature of the person of the School District
Signature of the Superintendent
Signature of the Secretary/Treasurer

DRAFT

Designed
Designed

School District No. 61 (Greater Victoria)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

| | 2022 Annual Budget \$ | 2021 Annual Budget \$ |
|---|-----------------------------|-----------------------------|
| Surplus (Deficit) for the year | (13,322,126) | (10,065,032) |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (1,000,000) | (1,339,270) |
| From Local Capital | | (1,795,502) |
| From Deferred Capital Revenue | (49,712,864) | (16,538,430) |
| Total Acquisition of Tangible Capital Assets | (50,712,864) | (19,673,202) |
| Amortization of Tangible Capital Assets | 11,451,527 | 11,880,269 |
| Total Effect of change in Tangible Capital Assets | (39,261,337) | (7,792,933) |
| Use of Prepaid Expenses | - | - |
| | - | - |
| (Increase) Decrease in Net Financial Assets (Debt) | (52,583,463) | (17,857,965) |

School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

| | 2022 Annual Budget \$ | 2021 Annual Budget \$ |
|--|-----------------------------|-----------------------------|
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 190,981,576 | 191,590,691 |
| Other | 112,750 | 50,000 |
| Tuition | 12,242,537 | 8,333,604 |
| Other Revenue | 1,708,682 | 1,689,341 |
| Rentals and Leases | 1,779,874 | 1,815,064 |
| Investment Income | 352,652 | 1,030,000 |
| Total Revenue | 207,178,071 | 204,508,700 |
| Expenses | | |
| Instruction | 184,254,025 | 178,823,989 |
| District Administration | 6,328,250 | 6,083,638 |
| Operations and Maintenance | 25,147,435 | 24,150,979 |
| Transportation and Housing | 1,292,173 | 1,157,630 |
| Total Expense | 217,021,883 | 210,216,236 |
| Net Revenue (Expense) | (9,843,812) | (5,707,536) |
| Budgeted Prior Year Surplus Appropriation | 3,700,000 | 7,046,806 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (1,000,000) | (1,339,270) |
| Total Net Transfers | (1,000,000) | (1,339,270) |
| Budgeted Surplus (Deficit), for the year | (7,143,812) | - |

School District No. 61 (Greater Victoria)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2022

| | 2022 Annual Budget \$ | 2021 Annual Budget \$ |
|--|-----------------------------|-----------------------------|
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 188,753,064 | 183,882,816 |
| ISC/LEA Recovery | (966,444) | (1,030,941) |
| Other Ministry of Education Grants | | |
| Pay Equity | 2,896,617 | 2,896,617 |
| Funding for Graduated Adults | 100,287 | 59,092 |
| Student Transportation Fund | 20,027 | 20,027 |
| Support Staff Benefits Grant | 193,437 | 91,283 |
| Teachers' Labour Settlement Funding | | 5,654,057 |
| FSA Scorer Grant | 17,740 | 17,740 |
| Summer School Operating Grant Reduction | (33,152) | - |
| Total Provincial Grants - Ministry of Education | 190,981,576 | 191,590,691 |
| Provincial Grants - Other | 112,750 | 50,000 |
| Tuition | | |
| Summer School Fees | - | 28,581 |
| Continuing Education | 7,000 | 22,500 |
| International and Out of Province Students | 12,217,537 | 8,273,723 |
| Distributed Learning | 18,000 | 8,800 |
| Total Tuition | 12,242,537 | 8,333,604 |
| Other Revenues | | |
| Funding from First Nations | 966,444 | 1,030,941 |
| Miscellaneous | | |
| Odyssey French Language Assistant Funding | 27,100 | 26,800 |
| Indigenous Education Curriculum Project | 5,000 | 10,000 |
| Cafeteria Revenue | 55,000 | 120,000 |
| International Student Program Revenues | 319,057 | 434,000 |
| ArtsStarts Grant | 17,600 | 17,600 |
| BC Hydro Commercial Energy Manager Program Funding | 37,500 | 50,000 |
| Miscellaneous | 280,981 | - |
| Total Other Revenue | 1,708,682 | 1,689,341 |
| Rentals and Leases | 1,779,874 | 1,815,064 |
| Investment Income | 352,652 | 1,030,000 |
| Total Operating Revenue | 207,178,071 | 204,508,700 |

School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2022

| | 2022 | 2021 |
|-------------------------------------|--------------------|--------------------|
| | Annual Budget | Annual Budget |
| | \$ | \$ |
| Salaries | | |
| Teachers | 94,201,882 | 91,528,262 |
| Principals and Vice Principals | 14,732,950 | 14,147,870 |
| Educational Assistants | 18,889,880 | 18,886,902 |
| Support Staff | 19,432,605 | 18,802,445 |
| Other Professionals | 4,957,013 | 4,798,558 |
| Substitutes | 8,442,798 | 8,139,995 |
| Total Salaries | 160,657,128 | 156,304,032 |
| Employee Benefits | 36,774,022 | 36,182,266 |
| Total Salaries and Benefits | 197,431,150 | 192,486,298 |
| Services and Supplies | | |
| Services | 5,435,746 | 4,092,856 |
| Student Transportation | 1,076,545 | 1,019,460 |
| Professional Development and Travel | 768,452 | 674,017 |
| Rentals and Leases | 109,851 | 115,235 |
| Dues and Fees | 105,199 | 96,315 |
| Insurance | 420,003 | 372,000 |
| Supplies | 7,074,107 | 6,847,371 |
| Utilities | 4,600,830 | 4,512,684 |
| Total Services and Supplies | 19,590,733 | 17,729,938 |
| Total Operating Expense | 217,021,883 | 210,216,236 |

School District No. 61 (Greater Victoria)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

| | 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 | 70,280,292 | 5,397,156 | 2,242,053 | 241,022 | 311,425 | 6,403,023 | 84,874,971 |
| 1.03 Career Programs | 894,943 | 122,923 | 328,708 | | | 32,097 | 1,378,671 |
| 1.07 Library Services | 2,131,855 | | | 401,369 | | 76,940 | 2,610,164 |
| 1.08 Counselling | 3,068,364 | | | | | 107,554 | 3,175,918 |
| 1.10 Special Education | 10,208,860 | 416,741 | 15,650,574 | 220,609 | | 982,146 | 27,478,930 |
| 1.30 English Language Learning | 2,056,598 | 84,079 | | 12,116 | | 74,223 | 2,227,016 |
| 1.31 Indigenous Education | 596,903 | 140,132 | 613,392 | 46,431 | 132,653 | 39,109 | 1,568,620 |
| 1.41 School Administration | | 8,273,243 | | 4,149,189 | | 45,000 | 12,467,432 |
| 1.60 Summer School | | | | | | | - |
| 1.61 Continuing Education | 159,459 | 28,758 | | 59,464 | | 5,543 | 253,224 |
| 1.62 International and Out of Province Students | 4,753,763 | | | 857,293 | 750,196 | 218,566 | 6,579,818 |
| 1.64 Other | | | | | | | - |
| Total Function 1 | 94,151,037 | 14,463,032 | 18,834,727 | 5,987,493 | 1,194,274 | 7,984,201 | 142,614,764 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 169,266 | | 374,263 | 846,813 | 13,898 | 1,404,240 |
| 4.40 School District Governance | | | | | 333,878 | | 333,878 |
| 4.41 Business Administration | | 100,652 | | 1,223,014 | 1,369,937 | 36,028 | 2,729,631 |
| Total Function 4 | - | 269,918 | - | 1,597,277 | 2,550,628 | 49,926 | 4,467,749 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 50,845 | | 55,153 | 321,162 | 961,146 | 7,345 | 1,395,651 |
| 5.50 Maintenance Operations | | | | 10,457,330 | 141,492 | 326,534 | 10,925,356 |
| 5.52 Maintenance of Grounds | | | | 997,396 | | 74,792 | 1,072,188 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | 50,845 | - | 55,153 | 11,775,888 | 1,102,638 | 408,671 | 13,393,195 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 25,549 | 109,473 | | 135,022 |
| 7.70 Student Transportation | | | | 46,398 | | | 46,398 |
| Total Function 7 | - | - | - | 71,947 | 109,473 | - | 181,420 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 94,201,882 | 14,732,950 | 18,889,880 | 19,432,605 | 4,957,013 | 8,442,798 | 160,657,128 |

DRAFT - Not Finalized

March 25, 2021 8:42

School District No. 61 (Greater Victoria)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2022 Annual Budget | 2021 Annual Budget |
|---|--------------------|----------------------|--------------------------------|--------------------------|-----------------------|-----------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 84,874,971 | 19,813,798 | 104,688,769 | 4,614,978 | 109,303,747 | 108,032,881 |
| 1.03 Career Programs | 1,378,671 | 320,326 | 1,698,997 | 944,973 | 2,643,970 | 1,832,970 |
| 1.07 Library Services | 2,610,164 | 612,681 | 3,222,845 | | 3,222,845 | 3,168,229 |
| 1.08 Counselling | 3,175,918 | 742,633 | 3,918,551 | | 3,918,551 | 3,796,913 |
| 1.10 Special Education | 27,478,930 | 6,398,843 | 33,877,773 | 1,063,708 | 34,941,481 | 34,468,816 |
| 1.30 English Language Learning | 2,227,016 | 517,931 | 2,744,947 | 177,793 | 2,922,740 | 3,127,695 |
| 1.31 Indigenous Education | 1,568,620 | 342,105 | 1,910,725 | 479,686 | 2,390,411 | 2,647,518 |
| 1.41 School Administration | 12,467,432 | 2,672,015 | 15,139,447 | | 15,139,447 | 14,539,319 |
| 1.60 Summer School | - | | - | | - | 174,352 |
| 1.61 Continuing Education | 253,224 | 58,637 | 311,861 | 7,746 | 319,607 | 370,795 |
| 1.62 International and Out of Province Students | 6,579,818 | 1,505,315 | 8,085,133 | 1,253,343 | 9,338,476 | 6,650,753 |
| 1.64 Other | - | | - | 112,750 | 112,750 | 13,748 |
| Total Function 1 | 142,614,764 | 32,984,284 | 175,599,048 | 8,654,977 | 184,254,025 | 178,823,989 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 1,404,240 | 284,741 | 1,688,981 | 281,875 | 1,970,856 | 1,931,344 |
| 4.40 School District Governance | 333,878 | 33,963 | 367,841 | 167,388 | 535,229 | 514,939 |
| 4.41 Business Administration | 2,729,631 | 588,737 | 3,318,368 | 503,797 | 3,822,165 | 3,637,355 |
| Total Function 4 | 4,467,749 | 907,441 | 5,375,190 | 953,060 | 6,328,250 | 6,083,638 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 1,395,651 | 287,408 | 1,683,059 | 633,333 | 2,316,392 | 2,192,661 |
| 5.50 Maintenance Operations | 10,925,356 | 2,333,961 | 13,259,317 | 3,161,948 | 16,421,265 | 15,814,167 |
| 5.52 Maintenance of Grounds | 1,072,188 | 222,641 | 1,294,829 | 360,194 | 1,655,023 | 1,628,867 |
| 5.56 Utilities | - | | - | 4,754,755 | 4,754,755 | 4,515,284 |
| Total Function 5 | 13,393,195 | 2,844,010 | 16,237,205 | 8,910,230 | 25,147,435 | 24,150,979 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 135,022 | 27,151 | 162,173 | 3,307 | 165,480 | 157,670 |
| 7.70 Student Transportation | 46,398 | 11,136 | 57,534 | 1,069,159 | 1,126,693 | 999,960 |
| Total Function 7 | 181,420 | 38,287 | 219,707 | 1,072,466 | 1,292,173 | 1,157,630 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 160,657,128 | 36,774,022 | 197,431,150 | 19,590,733 | 217,021,883 | 210,216,236 |

DRAFT - Not Finalized

March 25, 2021 8:42

School District No. 61 (Greater Victoria)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

| | 2022 Annual Budget \$ | 2021 Annual Budget \$ |
|---|-----------------------------|-----------------------------|
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 24,099,452 | 23,374,030 |
| Other Revenue | 3,500,000 | 3,505,800 |
| Investment Income | 58,900 | 65,200 |
| Total Revenue | 27,658,352 | 26,945,030 |
| Expenses | | |
| Instruction | 26,848,073 | 26,134,751 |
| Operations and Maintenance | 810,279 | 810,279 |
| Total Expense | 27,658,352 | 26,945,030 |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 61 (Greater Victoria)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

| | 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 | | | 673,304 | | 3,681,822 | | | | 200,000 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 810,279 | 657,183 | | 253,960 | | 192,000 | 66,150 | 407,238 | 3,998,998 |
| Other | | | 6,100 | | 3,500,000 | | | | |
| Investment Income | | | 49,000 | | 14,400 | | | | |
| | 810,279 | 657,183 | 55,100 | 253,960 | 3,514,400 | 192,000 | 66,150 | 407,238 | 3,998,998 |
| Less: Allocated to Revenue | 810,279 | 657,183 | 32,000 | 253,960 | 3,514,400 | 192,000 | 66,150 | 407,238 | 4,198,998 |
| Deferred Revenue, end of year | - | - | 696,404 | - | 3,681,822 | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 810,279 | 657,183 | | 253,960 | | 192,000 | 66,150 | 407,238 | 4,198,998 |
| Other Revenue | | | | | 3,500,000 | | | | |
| Investment Income | | | 32,000 | | 14,400 | | | | |
| | 810,279 | 657,183 | 32,000 | 253,960 | 3,514,400 | 192,000 | 66,150 | 407,238 | 4,198,998 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | 97,856 | | | | 68,499 | 366,061 |
| Principals and Vice Principals | | | | 5,221 | | | | 56,053 | 17,977 |
| Educational Assistants | | 531,066 | | 95,007 | | 147,569 | | | 329,898 |
| Support Staff | | | | | | | | | 108,439 |
| Substitutes | | 21,569 | | | 30,000 | 2,544 | | 60,000 | 27,105 |
| | - | 552,635 | - | 198,084 | 30,000 | 150,113 | - | 184,552 | 849,480 |
| Employee Benefits | | 104,548 | | 43,334 | 5,160 | 35,833 | | 37,753 | 199,381 |
| Services and Supplies | 810,279 | | 32,000 | 12,542 | 3,479,240 | 6,054 | 66,150 | 184,933 | 3,150,137 |
| | 810,279 | 657,183 | 32,000 | 253,960 | 3,514,400 | 192,000 | 66,150 | 407,238 | 4,198,998 |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

| | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | Ledger School | Provincial Inclusion Outreach | Estate Trust | TOTAL |
|--|---|---|------------------|-------------------------------------|-----------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | | | 94,268 | 4,649,394 |
| Add: Restricted Grants | | | | | | |
| Provincial Grants - Ministry of Education | 702,459 | 15,629,872 | 366,840 | 814,473 | | 23,899,452 |
| Other | | | | | | 3,506,100 |
| Investment Income | | | | | 12,500 | 75,900 |
| | 702,459 | 15,629,872 | 366,840 | 814,473 | 12,500 | 27,481,452 |
| Less: Allocated to Revenue | 702,459 | 15,629,872 | 366,840 | 814,473 | 12,500 | 27,658,352 |
| Deferred Revenue, end of year | - | - | - | - | 94,268 | 4,472,494 |
| Revenues | | | | | | |
| Provincial Grants - Ministry of Education | 702,459 | 15,629,872 | 366,840 | 814,473 | | 24,099,452 |
| Other Revenue | | | | | | 3,500,000 |
| Investment Income | | | | | 12,500 | 58,900 |
| | 702,459 | 15,629,872 | 366,840 | 814,473 | 12,500 | 27,658,352 |
| Expenses | | | | | | |
| Salaries | | | | | | |
| Teachers | | 12,645,528 | 191,580 | 205,352 | | 13,574,876 |
| Principals and Vice Principals | | | 7,542 | 16,745 | | 103,538 |
| Educational Assistants | | | 68,438 | 165,806 | | 1,337,784 |
| Support Staff | 168,925 | | | 27,231 | | 304,595 |
| Substitutes | 422,933 | | 9,030 | | | 573,181 |
| | 591,858 | 12,645,528 | 276,590 | 415,134 | - | 15,893,974 |
| Employee Benefits | 110,601 | 2,984,344 | 64,614 | 91,857 | | 3,677,425 |
| Services and Supplies | | | 25,636 | 307,482 | 12,500 | 8,086,953 |
| | 702,459 | 15,629,872 | 366,840 | 814,473 | 12,500 | 27,658,352 |
| Net Revenue (Expense) | - | - | - | - | - | - |

School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

| | 2022 Annual Budget | | | 2021 Annual Budget |
|---|--|------------------|--------------------|-----------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Provincial Grants | | | | |
| Ministry of Education | 1,000,000 | | 1,000,000 | 1,375,000 |
| Investment Income | | 4,000 | 4,000 | 55,000 |
| Amortization of Deferred Capital Revenue | 7,969,213 | | 7,969,213 | 7,522,773 |
| Total Revenue | 8,969,213 | 4,000 | 8,973,213 | 8,952,773 |
| Expenses | | | | |
| Operations and Maintenance | 1,000,000 | | 1,000,000 | 1,430,000 |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 11,451,527 | | 11,451,527 | 11,880,269 |
| Total Expense | 12,451,527 | - | 12,451,527 | 13,310,269 |
| Net Revenue (Expense) | (3,482,314) | 4,000 | (3,478,314) | (4,357,496) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 1,000,000 | | 1,000,000 | 1,339,270 |
| Total Net Transfers | 1,000,000 | - | 1,000,000 | 1,339,270 |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | |
| Budgeted Surplus (Deficit), for the year | (2,482,314) | 4,000 | (2,478,314) | (3,018,226) |

ESTIMATED OPERATING GRANT 2021-2022

March 12, 2021 Ministry Funding Announcement for 2021-2022

| March 12, 2021 Ministry Funding Announcement for 2021-2022 | | | | | A | B | D (A-B) | March 2020 Funding Announcement Rates | | | Increase / (Decrease) | % | |
|--|---|---|-------------------------------|--------------|--------------|-------------|---------------------------------------|--|-----------|---------|--------------------------|---|--|
| School District # | 61 | Greater Victoria | | | Feb 2021 | Sept 2020 | Estimate 2021-2022 vs 2020-2021 | | | | | | |
| | | | | | 2021-2022 | 2020-2021 | | | | | | | |
| (Incl. Adult FTE & Feb/May) | | | | | 19,322 | 19,352 | (30) | | | | | | |
| SEPTEMBER | | | | | | | | | | | | | |
| 1. Student Base Allocation: | | | | | | | | | | | | | |
| = | 19,097.745 | = School-age FTE x | | \$7,885 | 150,585,719 | 144,448,007 | 6,137,713 | | \$7,560 | \$325 | 4.30% | | |
| = | 13.125 | = Continuing Education FTE x | | \$7,885 | 103,491 | 85,050 | 18,441 | | \$7,560 | \$325 | 4.30% | | |
| = | 198.000 | = Alternate Schools FTE x | | \$7,885 | 1,561,230 | 1,640,520 | (79,290) | | \$7,560 | \$325 | 4.30% | | |
| = | 13.500 | = Distributed Learning School Age FTE x | | \$6,360 | 85,860 | 102,556 | (16,696) | | \$6,100 | \$260 | 4.26% | | |
| = | 130.000 | = number of Home School students x | | \$250 | 32,500 | 32,500 | 0 | | \$250 | \$0 | 0.00% | | |
| = | 5.000 | = Course Challenges x | | \$246 | 1,230 | 1,180 | 50 | | \$236 | \$10 | 4.24% | | |
| | 19,322.370 | = September Enrolment | | | 152,370,030 | 146,309,813 | 6,060,217 | | | | | | |
| 2. Supplement for Enrolment Decline 1 to 4% | | | | | | | | | | | | | |
| | Sept 2020 Enrol | 19,322.370 | Sept 2019 Enrol | 19,351.942 | (29.572) | | | | | | | | |
| | | | | | -0.15% | | | | | | | | |
| | Enrolment Decline | (223) | Basic Allocation | \$7,885 | x 50% | 0 | 375,369 | (375,369) | | | | | |
| 3. Unique Student Needs | | | | | | | | | | | | | |
| Incl Feb Est | a. English Language | 1,844.0 | = ESL FTE x | \$1,585 | \$2,922,740 | 2,922,740 | 2,802,880 | 119,860 | \$1,520 | \$65 | 4.28% | | |
| | b. Indigenous Education | 1,354.0 | = Indigenous FTE x | \$1,565 | \$2,119,010 | 2,119,010 | 2,031,000 | 88,010 | \$1,500 | \$65 | 4.33% | | |
| | c. Special Education | | | | | | | | | | | | |
| | - Level 1: | 20.0 | = Level 1 FTE x | \$44,850 | \$897,000 | 897,000 | 989,000 | (92,000) | \$43,000 | \$1,850 | 4.30% | | |
| | - Level 2: | 805.0 | = Level 2 FTE x | \$21,280 | \$17,130,400 | 17,130,400 | 16,462,800 | 667,600 | \$20,400 | \$880 | 4.31% | | |
| | - Level 3: | 420.0 | = Level 3 FTE x | \$10,750 | \$4,515,000 | 4,515,000 | 4,377,500 | 137,500 | \$10,300 | \$450 | 4.37% | | |
| | d. Adult Education | 9.5938 | = Adult FTE x | \$5,030 | \$48,257 | 48,257 | 48,531 | (275) | \$4,823 | \$207 | 4.29% | | |
| | | | | | | | | | | | | | |
| | e. Equity of Opportunity Supplement (Old Vulnerable Students) | | | \$958,268 | 958,268 | 1,136,653 | (178,385) | | | | | | |
| | | | | | | | | | | | | | |
| Total Unique Student Needs | | | | | 28,590,675 | 27,848,364 | 742,310 | | | | | | |
| | | | | | 27,632,407 | 26,711,711 | 920,695 | | | | | | |
| 4. Salary Differential | | | | | | | | | | | | | |
| Differential: | \$1,368 | multiplied by | 1,073.465 | \$ 1,469,229 | | | | | 1,368.000 | \$0 | 0.00% | | |
| | | | Estimated number of teachers: | | | | | | | | | | |
| School-age FTE | 19,331.964 | multiplied by | \$180.33 | \$ 3,486,133 | | | | | \$180.33 | \$0 | 0.00% | | |
| | | | | | 4,955,362 | 4,963,062 | (7,700) | | | | | | |
| 5. Unique Geographic Factors | | | | | | | | | | | | | |
| | | | | | 2,156,674 | 2,167,844 | (11,170) | 2,167,844 | -\$11,170 | -0.52% | | | |
| 6. Supplement for the Education Plan | | | | | 174,167 | 176,830 | (2,663) | 176,830 | -\$2,663 | -1.51% | | | |
| 7. Funding Protection | | | | | 0 | 0 | 0 | | | | | | |
| Total September | | | | | 188,246,908 | 181,841,282 | 6,405,625 | | | | | | |

| | | | | | | | | | | | | | | |
|--------------------------|-------|----------------------------------|-------|--|--|--------|--------|-------|--|--|--|--|--|--|
| JULY | | | | | | | | | | | | | | |
| Student Base Allocation: | | | | | | | | | | | | | | |
| = | 0.000 | = Summer Learning Gr 1-7 | \$224 | | | 0 | 0 | 0 | | | | | | |
| = | 20.00 | = Summer Learning Gr 8-9 | \$224 | | | 4,480 | 4,300 | 180 | | | | | | |
| = | 64.00 | = Summer Learning G 10-12 | \$448 | | | 28,672 | 27,520 | 1,152 | | | | | | |
| | | = Supplement for Summer Learning | | | | 0 | 0 | 0 | | | | | | |
| | 0.00 | = Cross Enrolment Grade 8 and 9 | \$448 | | | 0 | 0 | 0 | | | | | | |
| Total July | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

ESTIMATED OPERATING GRANT 2021-2022

March 12, 2021 Ministry Funding Announcement for 2021-2022

| | | | A | B | D (A-B) | | | |
|------------------------------------|-------|---------------------------------------|-----------------------------|-------------|---------------------------------------|--|--------------------------|---|
| | | | Feb 2021 | Sept 2020 | Estimate 2021-2022 vs 2020-2021 | March 2020 Funding Announcement Rates | Increase / (Decrease) | % |
| School District # | 61 | Greater Victoria | 2021-2022 | 2020-2021 | | | | |
| | | | (Incl. Adult FTE & Feb/May) | | | | | |
| | | | 19,322 | 19,352 | (30) | | | |
| FEBRUARY | | | | | | | | |
| Student Base Allocation: | | | | | | | | |
| = | 11.38 | = School Age FTE - Continuing Ed | \$7,885 | 89,692 | 49,140 | 40,552 | | |
| = | 7.75 | = Adult FTE - Continuing Ed | \$5,030 | 38,983 | 63,905 | (24,922) | | |
| = | 0.00 | = K-Gr 9 School Age FTE - Distr Lrn | \$3,180 | 0 | 0 | 0 | | |
| = | 16.88 | = Gr 10-12 School Age FTE - Distr Lrn | \$6,360 | 107,325 | 73,200 | 34,125 | | |
| = | 2.13 | = Adult FTE - Distr Lrn | \$5,030 | 10,689 | 13,866 | (3,177) | | |
| Special Education Enrolment Growth | | | | | | | | |
| - Level 1: | 0.0 | = Level 1 FTE x | \$22,425 | 0 | 0 | 0 | | |
| - Level 2: | 0.0 | = Level 2 FTE x | \$10,640 | 0 | 0 | 0 | | |
| - Level 3: | 0.0 | = Level 3 FTE x | \$5,375 | 0 | 0 | 0 | | |
| = | 0 | = Newcomer Refugees | \$3,943 | 0 | 0 | 0 | | |
| = | 0 | = ELL Supplement - Newcomer Refugee | \$793 | 0 | 0 | 0 | | |
| Total February | | | 246,688 | 200,111 | 46,577 | | | |
| MAY | | | | | | | | |
| Student Base Allocation: | | | | | | | | |
| = | 11.75 | = School Age FTE - Continuing Ed | \$7,885 | 92,649 | 0 | 92,649 | | |
| = | 10.00 | = Adult FTE - Continuing Ed | \$5,030 | 50,300 | 48,230 | 2,070 | | |
| = | 0.00 | = K-Gr 9 School Age FTE - Distr Lrn | \$2,120 | 0 | 0 | 0 | | |
| = | 11.63 | = Gr 10-12 School Age FTE - Distr Lrn | \$6,360 | 73,935 | 58,713 | 15,223 | | |
| = | 1.88 | = Adult FTE - Distr Lrn | \$5,030 | 9,431 | 9,043 | 388 | | |
| Total May | | | 226,315 | 115,986 | 110,329 | | | |
| TOTAL OPERATING GRANT 2021-2022 | | | 188,753,063 | 181,909,015 | 6,563,864 | | | |

2021-2022 Preliminary Operating Budget - Draft 2 (First Reading) Structural Deficit - March 29, 2021

| | 2020-2021 Preliminary | 2020-2021 Amended | 2021-2022 Status Quo | Remove 2019- 2020 Identifiable Carry Forwards | Add Back Wage Increases Paid from Surplus & Other | Draft 1: 2021- 2022 Structural Deficit March 8 | Draft 2: 2021-2022 First Reading March 29 | 2021-2022 Preliminary | Total Change from Previous Year |
|---|--------------------------|----------------------|-------------------------|---|--|--|--|--------------------------|---------------------------------------|
| REVENUE | | | | | | | | | |
| Operating Grant, Ministry of Education | 183,882,816 | 182,189,199 | 182,189,199 | | | (715,834) | 7,279,699 | 188,753,064 | 6,563,865 |
| Pay Equity | 2,896,617 | 2,896,617 | 2,896,617 | | | | 0 | 2,896,617 | 0 |
| Graduated Adults | 59,092 | 111,243 | 111,243 | | | | (10,956) | 100,287 | (10,956) |
| Student Transportation Supplement | 20,027 | 20,027 | 20,027 | | | | 0 | 20,027 | 0 |
| Support Staff Benefits Grant | 91,283 | 193,437 | 193,437 | | | | 0 | 193,437 | 0 |
| Teachers' Labour Settlement | 5,654,057 | 5,654,057 | 5,654,057 | | | | (5,654,057) | 0 | (5,654,057) |
| Early Career Mentorship Funding | 0 | 435,000 | 435,000 | | | | (435,000) | 0 | (435,000) |
| Provincial Assessment (Formerly FSA) | 17,740 | 17,740 | 17,740 | | | | 0 | 17,740 | 0 |
| February Continuing Education Grant | 0 | 41,850 | 41,850 | | | | (41,850) | 0 | (41,850) |
| May Continuing Education Grant | 0 | 87,885 | 87,885 | | | | (87,885) | 0 | (87,885) |
| Equity in Action | 0 | 3,000 | 3,000 | | | | (3,000) | 0 | (3,000) |
| Early Learning Framework Implementation | 0 | 4,125 | 4,125 | | | | (4,125) | 0 | (4,125) |
| Summer Learning Adjustment | 0 | (7,310) | (7,310) | | | 0 | (25,842) | (33,152) | (25,842) |
| Provincial Grants - Other | 50,000 | 112,019 | 112,019 | | | | 731 | 112,750 | 731 |
| Tuition - Summer School | 28,581 | 1,720 | 1,720 | | | | (1,720) | 0 | (1,720) |
| Tuition - Continuing Education | 22,500 | 7,000 | 7,000 | | | | 0 | 7,000 | 0 |
| Tuition - Distributing Learning | 8,800 | 18,000 | 18,000 | | | | 0 | 18,000 | 0 |
| Tuition - International | 8,273,723 | 8,953,171 | 8,953,171 | | | | 3,264,366 | 12,217,537 | 3,264,366 |
| Odyssey French Language Assistant Funding | 26,800 | 0 | 0 | | | | 27,100 | 27,100 | 27,100 |
| Aboriginal Nations Education Curriculum Project | 10,000 | 5,000 | 5,000 | | | | 0 | 5,000 | 0 |
| Cafeteria | 120,000 | 55,000 | 55,000 | | | | 0 | 55,000 | 0 |
| Other Revenues - International | 434,000 | 501,013 | 501,013 | | | | (181,956) | 319,057 | (181,956) |
| Arts Starts Grant | 17,600 | 0 | 0 | | | | 17,600 | 17,600 | 17,600 |
| BC Hydro Energy Manager Support | | | | | | | 37,500 | 37,500 | 37,500 |
| Industry Training Authority (ITA) | 0 | 190,000 | 190,000 | | | | (15,000) | 175,000 | (15,000) |
| Miscellaneous | 50,000 | 153,935 | 153,935 | | | | (47,954) | 105,981 | (47,954) |
| Rentals and Leases | 1,815,064 | 1,550,957 | 1,550,957 | | | | 228,917 | 1,779,874 | 228,917 |
| Interest | 1,030,000 | 523,851 | 523,851 | | | | (171,199) | 352,652 | (171,199) |
| Surplus Appropriation | 7,046,806 | 10,822,003 | 10,822,003 | (10,822,003) | | | 3,700,000 | 3,700,000 | (7,122,003) |
| TOTAL REVENUE | 211,555,506 | 214,540,539 | 214,540,539 | (10,822,003) | 0 | (715,834) | 7,875,369 | 210,878,071 | (3,662,468) |
| EXPENSES | | | | | | | | | |
| WAGES | | | | | | | | | |
| Teachers | 91,528,262 | 89,963,160 | 89,963,160 | (926,212) | 926,212 | (201,665) | 4,440,387 | 94,201,882 | 4,238,722 |
| Principals and Vice Principals | 14,147,870 | 13,786,046 | 13,786,046 | (408,494) | 77,057 | | 1,278,341 | 14,732,950 | 946,904 |
| Education Assistants (131) | 18,861,902 | 16,377,805 | 16,377,805 | | | (181,393) | 663,894 | 16,860,306 | 482,501 |
| Aboriginal Support Assistants (131) | 0 | 998,985 | 998,985 | | | | (838,736) | 160,249 | (838,736) |
| Noon Hour Supervision (131) | 0 | 1,331,029 | 1,331,029 | | | | 15,284 | 1,346,313 | 15,284 |

2021-2022 Preliminary Operating Budget - Draft 2 (First Reading) Structural Deficit - March 29, 2021

| | 2020-2021 Preliminary | 2020-2021 Amended | 2021-2022 Status Quo | Remove 2019- 2020 Identifiable Carry Forwards | Add Back Wage Increases Paid from Surplus & Other | Draft 1: 2021- 2022 Structural Deficit March 8 | Draft 2: 2021-2022 First Reading March 29 | 2021-2022 Preliminary | Total Change from Previous Year |
|-------------------------------------|--------------------------|----------------------|-------------------------|---|--|--|--|--------------------------|---------------------------------------|
| Library Assistants (142) | 0 | 372,710 | 372,710 | | | | 28,659 | 401,369 | 28,659 |
| Language Assistants | 25,000 | 0 | 0 | | | | 25,000 | 25,000 | 25,000 |
| Clerical - Office | 8,844,444 | 6,813,858 | 6,813,858 | (8,625) | | | 797,450 | 7,602,683 | 788,825 |
| Maintenance | 4,211,671 | 3,558,146 | 3,558,146 | (179,020) | | | (145,406) | 3,233,720 | (324,426) |
| Grounds | 0 | 832,408 | 832,408 | | | | 164,988 | 997,396 | 164,988 |
| Custodial | 5,746,330 | 5,984,260 | 5,984,260 | (48,773) | | | 206,607 | 6,142,094 | 157,834 |
| Transportation | 0 | 48,216 | 48,216 | | | | (1,818) | 46,398 | (1,818) |
| Info Tech for Learning | | 1,186,074 | 1,186,074 | | | | 320,883 | 1,506,957 | 320,883 |
| Other Professional (Excluded) | 4,574,463 | 4,564,258 | 4,564,258 | (33,082) | 33,082 | | 159,095 | 4,723,353 | 159,095 |
| Trustees | 224,095 | 222,622 | 222,622 | | | | 11,038 | 233,660 | 11,038 |
| Substitutes - TTOCs | 6,908,064 | 9,745,649 | 9,745,649 | (321,742) | | | (2,200,364) | 7,223,543 | (2,522,106) |
| Substitutes - Support Staff Relief | 1,231,931 | 0 | 0 | | | | 1,219,255 | 1,219,255 | 1,219,255 |
| SUB-TOTAL WAGES | 156,304,032 | 155,785,226 | 155,785,226 | (1,925,948) | 1,036,351 | (383,059) | 6,144,557 | 160,657,127 | 4,871,901 |
| BENEFITS | 36,182,266 | 35,635,937 | 35,635,937 | (233,784) | 227,997 | (84,273) | 1,228,145 | 36,774,022 | 1,138,085 |
| SUB-TOTAL WAGES AND BENEFITS | 192,486,298 | 191,421,163 | 191,421,163 | (2,159,732) | 1,264,348 | (467,332) | 7,372,702 | 197,431,149 | 6,009,986 |
| SERVICES AND SUPPLIES | | | | | | | | | |
| Services | 4,092,856 | 6,299,832 | 6,299,832 | (95,687) | | | (145,881) | 6,058,264 | (241,568) |
| Student Transportation | 1,019,460 | 965,667 | 965,667 | | | | 110,878 | 1,076,545 | 110,878 |
| Professional Development and Travel | 674,017 | 652,116 | 652,116 | (6,492) | | | 122,828 | 768,452 | 116,336 |
| Rentals and Leases | 115,235 | 111,354 | 111,354 | | | | (1,503) | 109,851 | (1,503) |
| Dues and Fees | 96,315 | 117,027 | 117,027 | | | | (11,828) | 105,199 | (11,828) |
| Insurance | 372,000 | 426,154 | 426,154 | | | | (6,151) | 420,003 | (6,151) |
| Supplies | 6,847,371 | 9,034,542 | 9,034,542 | (3,504,042) | 699,117 | | 844,490 | 7,074,107 | (1,960,435) |
| Utilities | 4,512,684 | 4,512,684 | 4,512,684 | | | | (534,372) | 3,978,312 | (534,372) |
| Capital Assets Purchased Transfer | 1,339,270 | 1,000,000 | 1,000,000 | | | | 0 | 1,000,000 | 0 |
| Local Capital Transfer | 0 | 0 | 0 | | | | | 0 | 0 |
| SUB-TOTAL SERVICES AND SUPPLIES | 19,069,208 | 23,119,376 | 23,119,376 | (3,606,221) | 699,117 | 0 | 378,461 | 20,590,733 | (2,528,643) |
| TOTAL EXPENSES | 211,555,506 | 214,540,539 | 214,540,539 | (5,765,953) | 1,963,465 | (467,332) | 7,751,163 | 218,021,882 | 3,481,343 |
| SURPLUS (DEFICIT) | 0 | 0 | 0 | (5,056,050) | (1,963,465) | (248,502) | 124,206 | (7,143,812) | (7,143,811) |