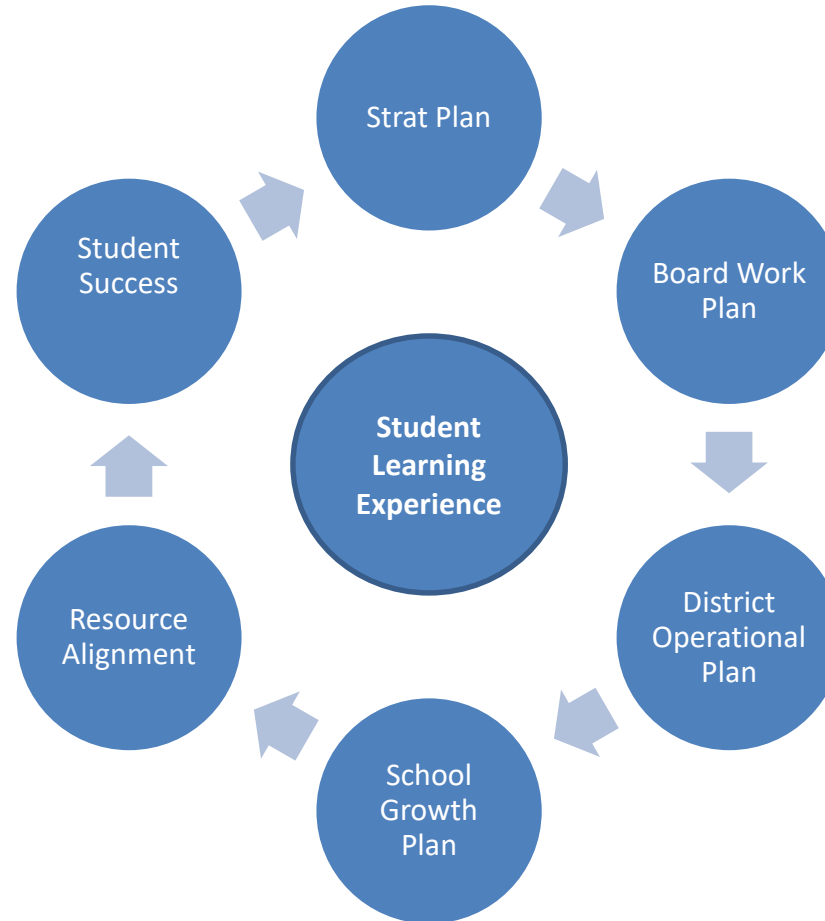


Budget 2021-2022

Date: April 13, 2021
Presented to: Special Open Board Meeting
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**

Draft 3: Superintendent's (Staff's) Recommendations

Main tenets of this budget:

- alignment to the learning needs of our students through strategic plan, operational plan and school growth plans to meet the needs of students
- living within our means

Draft 3: Superintendent's (Staff's) Recommendations

- Reliance on using unspent funds from the current year to balance the budget of the next year.
- Initiatives have become ingrained over time, without having to examination or prioritization to align to the strategic plan, address areas where our students are not experiencing success, or other areas of focus such as aging infrastructure (e.g. shops).
- Majority of our students are very successful
- However key indicators highlight where we have not moved our students' results over time
- **Must focus on this priority, regardless of budget constraints.**

Draft 3: Superintendent's (Staff's) Recommendations

- Extremely difficult.
- Time of renewal as we examine every facet of our organization, in order to advance and improve.
- Collective efforts to support student success.
- In the end we must know who our students are, what they need, and how we can create the very best learning environments so each student can be successful.

Draft 3: Superintendent's (Staff's) Recommendations

- Assumptions
 - Numbers will change between start to finish and draft to draft
 - Deficit covered
 - Savings identified
 - Reinvestment identified
 - Surplus projected
 - **Balanced**

Operating

Draft 3: Balanced

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
Add Benefits Payout	1,061,892	Less Wages & Benefits from Staffing Savings	(5,844,209)
		Less Service and Supplies Savings	(237,711)
21-22 Revenue	211,939,963	21-22 Expense for Consideration	211,939,963
		Expenses=Revenue = Balanced	0

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 3: Balanced

- \$7,143,813 Deficit
 - Savings identified
 - Reinvestment identified

Draft 3: How did we balance?

- **IMPORTANT!**
- All balancing strategies are:
 - Considerations
 - For the Board's deliberation
 - Open to feedback before decisions are made

Draft 3: Savings & Reinvestment

- Administration

- Vice –Principal Admin Time Reduced by 0.1 FTE/school \$496,364
 - Impact on Staffing: 4.4 FTE less teachers

Draft 3: Savings & Reinvestment

- **Board Office**

- Learning Team Reduction: Tolmie \$416,908
 - Impact on Staffing: 2.6 FTE less Principals/Vice Principals
- Clerical Reduction: Tolmie \$ 96,994
 - Impact on Staffing: 1.5 FTE less CUPE 947
- Communications CUPE Position Tolmie \$66,945
 - Impact on Staffing: 1.0 FTE more CUPE 947

Draft 3: Savings & Reinvestment

- Careers

- Pathway & Partnerships Contingency

\$ 127,392

- Impact on staffing: Nil

Draft 3: Savings & Reinvestment

- Clerical in Schools

- Schools Clerical/School Assistant

\$442,849

- Impact on Staffing: 10.4 FTE less CUPE 947

Draft 3: Savings & Reinvestment

- Counsellors

- Shift Cost from Operating to Community LINK \$564,050
 - Impact on Staffing: Nil – Staffing maintained

Draft 3: Savings & Reinvestment

- **District Team: Tolmie**

- Schools Collaboration Time Allocation from District \$556,163
 - Staffing Impact: TTOC time
- Enhancing Learning Grants \$50,000
- One Learning Community \$50,000
- Learning Support Office Supplies/Overhead to Learning Team \$8,750
- Eco Rowing \$6,000
 - Staffing Impact: TTOC time

Draft 3: Savings & Reinvestment

- Facilities

- Utilities/Energy Savings Resulting from Energy

- Manager Staffing

\$150,000

- Impact on Staffing: Nil

- COVID-19 Contingency

\$104,122

- Impact on Staffing: TBD (custodial)

Draft 3: Savings & Reinvestment

- Finance

- Benefits Premium Holiday (PEBT)

\$297,600

- Staffing impact: Nil

Draft 3: Savings & Reinvestment

- Inclusion

- Education Assistant Staffing Adjustment \$685,907
 - Impact on Staffing: TBD
- Schools: SBIL Gifted Teacher Supports All levels \$237,691
 - Impact on Staffing: 2.11 less Teachers
- Schools: Middle District Gifted Teacher Supports \$112,810
 - Impact on Staffing: 1 less Teacher
- Schools: Victor District Education Assistant Reduction \$42,084
 - Impact on Staffing: 1 FTE less CUPE 947

Draft 3: Savings & Reinvestment

- International

- ISP Staffing to Schools from 18:1 to 20.5:1

\$592,364

- Impact on Staffing: 5.25 less Teachers

Draft 3: Savings & Reinvestment

- Literacy

- Reading Recovery Coordinator Contract \$73,903
 - Impact on Staffing: Nil
- Reading Recovery Staffing District Portion Redeployed to Teacher Staffing \$0
 - Impact on Staffing: Nil - Reallocation
- Strategic Plan Alignment - Literacy K-5 Balanced Literacy Support \$500,000
 - Impact on Staffing: TBD by schools

Draft 3: Savings & Reinvestment

- Music

– Schools: Middle Band	\$1,020,141
• Impact on Staffing: 9.04 less Teachers	
– Schools: Middle Strings/Choir	\$304,023
• Impact on Staffing: 2.7 less Teachers	
– Schools: Elementary Strings	\$ 213,662
• Impact on Staffing: 1.89 less Teachers	
– District Ukulele Oak Bay	\$16,132
• Impact on Staffing: 0.143 less Teachers	
– District Fine Arts: (Vic Symphony/Vic Sings/Ukulele)	\$12,402
• Impact on Staffing: Nil	
– Schools: Middle Band Grade 8	\$273,346
• Impact on Staffing: 2.423 more Teachers	

Draft 3: Savings & Reinvestment

- District Programs

- District Program Staffing: Historical program staffing to schools redeployed to Teacher Staffing (2.85 FTE) \$0
 - Impact on Staffing: Nil - Reallocation

Draft 3: Savings & Reinvestment

- Technology

- Reduce Info Tech for Learning Staffing \$70,392
 - Impact on Staffing: 1 less CUPE 947
- Eliminate Tech Refresh for Student Devices due to 20-21 Chromebook Injection from Federal \$339,270
 - Impact on Staffing: Nil
- Teacher Laptops Inventory for Temporary Appointments \$200,000
 - Impact on Staffing: Nil
- Network Infrastructure Replacement Year 1 of 5 \$406,350
 - Impact on Staffing: Nil

Draft 3: Savings & Reinvestment

- Strategic Plan Alignment

- October District Pro-D Day \$10,000
 - Impact on Staffing: Nil
- Strong Start Early Learning Centre Supplement \$32,000
 - Impact on Staffing: Nil
- Early Learning Framework Implementation \$40,000
 - Impact on Staffing: Nil
- Enhanced Transitional Wrap Around Supports (COMPASS) \$86,000
 - Impact on Staffing: Nil
- Learning Series Release Time & Implementation \$287,500
 - Impact on Staffing: TTOC time

Draft 3: Savings & Reinvestment

- **Community LINK**

- Youth & Family Counsellors Contracts \$300,000

- Impact on Staffing: Nil

- Food \$196,731

- Impact on Staffing: Nil

- Learning Team Reduction \$67,319

- Impact on Staffing: 0.4 FTE less Principal

- **Retain Counsellors by staffing from Community LINK** **\$564,050**

- Impact on Staffing: Nil - Staffing maintained

Draft 3: Also includes

• Rentals Increase	\$207,500
• ISP Net Profit Increase	\$1,100,000
• Use of ISP Reserve (set up in 20-21)	\$425,000
• Use of Learning Commons Motion Carry Forward	\$31,980
• Use of Secondary Resources Motion Carry Forward	\$242,137
• Shops Dust Collection - From Operating to 5-Year Annual Capital Plan for Minor Capital	\$1,200,000
• Shops Safety Mitigation Year 2 - From Operating to Annual Facilities Grant	\$350,000

Draft 3: Considered but not included

- Late French Immersion 5 Classes to 4 Classes where possible/Dependent year to year enrolment
- Elimination or Reduction in Daytime Custodians
- Elimination or Reduction in Small School Vice-Principals (Notice & Severance require next fiscal)
- District Education Assistants
- Reduction of Exempt Management Staff (Notice & Severance require next fiscal)
- CUPE 382 Reductions

Balancing Strategies

- Every option must be examined
- All options on the table
- Recognize lost opportunity and impact of savings strategies
- Prioritization
- Other? What have we missed?

Balancing Summary

IMPORTANT!

21-22 :

- \$7.1m is needed to balance Draft 3, but used **\$3.7** surplus = \$10.7m total deficit
- \$5.5m balancing strategies are on-going
- **\$5.2m** balancing strategies are one time

22-23 to 24-25:

- If 21-22 services and supports remain and there are no increases in funding, further savings will need to occur
- \$3.7m surplus + \$5.2m one-time strategies = \$8.9m potential future years considerations

Draft 3: Balancing Strategies

- For more detail please see last pages of budget presentation

Next Steps

- Feedback on Draft 3
- Board gathering information and understanding impacts for decision time
- Alignment: what is the MOST IMPORTANT?
- Continue to monitor enrolment
- Continue to monitor surplus projection
- Conservative spring staffing processes commence per Collective Agreement timelines

Informing the Board

- Extension of budget process to May 31
- ThoughtExchange results
- Email: budget@sd61.bc.ca
- April 15, 22, 29, May 6 and May 17:
 - 5 Board working sessions to understand considerations, impacts of options and request further information/analysis from staff
- April 21:
 - Public information meeting: presentation & table talk
 - Prioritization Survey (will close May 5)
- May 10:
 - Special In-Camera for presentations from partners individually
- May 17:
 - Presentations from stakeholders at regular Open Board meeting
 - Second reading debate and second and third readings passed

Informing Administrators

- Administrators' Meetings
- District Allocation Working Group
- April 21-May 5: Prioritization Survey
- May 10 and May 17: Invitation to present to Trustees

Informing Partners

- Labour management/liaison meetings (unions)
- Staff meetings and/or other meetings as invited
- April 21: Information session to understand considerations and impacts
- April 21-May 5: Prioritization Survey
- May 10 and May 17: Invitation to present to Trustees
- Regular Committee and Board meeting presentation times

Informing the Public

- April 21: Information session to understand considerations & impacts
- April 21-May 5: Prioritization Survey
- Written submissions
- Emailed submissions: budget@sd61.bc.ca
- Regular Committee and Board meetings

Second Reading

- **April 13:**
 - Put second reading on the floor until May 17
- **May 17**
 - Debate second reading
 - Give second reading to budget bylaw
 - Give third and final reading of budget bylaw

Second Reading: Operating

- \$211,939,963
- May change by second reading debate and third and final reading on May 17

Second Reading: Special Purpose

- \$27,658,352 (may change for second reading debate & 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 reading debate & third reading)
- **Major Capital**
 - Vic High
 - Other?
- **Minor Capital**
 - Carbon Neutral Projects
 - School Enhancement Projects
 - Playground Replacement
 - Building Envelope Program

Second Reading: Consolidated

• Operating	\$211,939,963
• Special Purpose	\$ 27,658,352
• Capital	<u>\$ 12,451,527</u>
• Total Budget Bylaw Amount	\$252,049,842

Key Milestones

April 13

Second reading bylaw on the floor

May 17

Second & third reading passed

May 31

Budget complete

May-June

Staffing processes commence & conclude

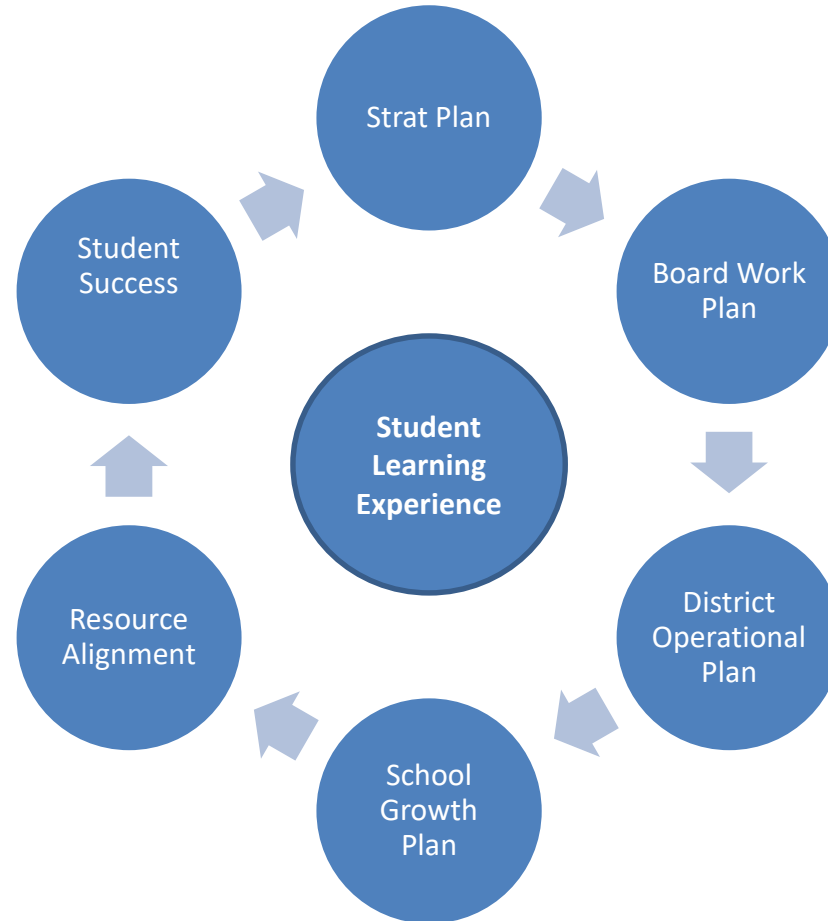
Parting Thoughts

In times of economic downturn, aging facilities, Ministry funding uncertainty and unwavering commitment to student needs, the budget can be overwhelming.

However it is our role together to provide clarity, relevant data and complete information to make way for implementation of education initiatives while balancing legal, labour, fiscal and facility responsibilities.

Lastly, the budget is the Board's vehicle to effect true change in the system to meet the diverse needs of each student. By formulating a thoughtful, comprehensive budget we set the course for success in our school district, our community and our society.

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 \$252,049,842 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;

(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 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	204,763,422	204,958,740
District Administration	6,346,239	6,083,638
Operations and Maintenance	38,241,658	38,271,527
Transportation and Housing	1,292,173	1,157,630
Total Expense	250,643,492	250,471,535
Net Revenue (Expense)	(6,833,856)	(10,065,032)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,761,892	7,046,806
Budgeted Surplus (Deficit), for the year	(2,071,964)	(3,018,226)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,071,964)	(3,018,226)
Budgeted Surplus (Deficit), for the year	(2,071,964)	(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	210,533,613	210,216,236
Operating - Tangible Capital Assets Purchased	1,406,350	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	252,049,842	253,606,307

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

DRAFT - Not Finalized

April 09, 2021 9:25

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	(6,833,856)	(10,065,032)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,406,350)	(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	(51,119,214)	(19,673,202)
Amortization of Tangible Capital Assets	11,451,527	11,880,269
Total Effect of change in Tangible Capital Assets	(39,667,687)	(7,792,933)
Use of Prepaid Expenses	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(46,501,543)	(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	177,915,349	178,823,989
District Administration	6,346,239	6,083,638
Operations and Maintenance	24,979,852	24,150,979
Transportation and Housing	1,292,173	1,157,630
Total Expense	210,533,613	210,216,236
Net Revenue (Expense)	(3,355,542)	(5,707,536)
Budgeted Prior Year Surplus Appropriation	4,761,892	7,046,806
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,406,350)	(1,339,270)
Total Net Transfers	(1,406,350)	(1,339,270)
Budgeted Surplus (Deficit), for the year	-	-

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 Annual Budget \$	2021 Annual Budget \$
Salaries		
Teachers	91,356,007	91,528,262
Principals and Vice Principals	14,385,816	14,147,870
Educational Assistants	18,017,072	18,886,902
Support Staff	19,327,059	18,802,445
Other Professionals	4,957,013	4,798,558
Substitutes	8,125,097	8,139,995
Total Salaries	156,168,064	156,304,032
Employee Benefits	35,418,877	36,182,266
Total Salaries and Benefits	191,586,941	192,486,298
Services and Supplies		
Services	5,542,418	4,092,856
Student Transportation	1,076,545	1,019,460
Professional Development and Travel	756,252	674,017
Rentals and Leases	109,851	115,235
Dues and Fees	105,199	96,315
Insurance	420,003	372,000
Supplies	6,485,574	6,847,371
Utilities	4,450,830	4,512,684
Total Services and Supplies	18,946,672	17,729,938
Total Operating Expense	210,533,613	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	68,922,919	5,523,413	1,935,266	201,911	311,425	6,156,589	83,051,523
1.03 Career Programs	806,692	122,923	328,708			28,912	1,287,235
1.07 Library Services	2,131,855			401,369		76,940	2,610,164
1.08 Counselling	2,627,114					91,629	2,718,743
1.10 Special Education	9,783,847	416,741	15,084,553	220,609		949,261	26,455,011
1.30 English Language Learning	2,056,598	84,079		12,116		74,223	2,227,016
1.31 Indigenous Education	526,316	140,132	613,392	46,431	132,653	36,561	1,495,485
1.41 School Administration		7,799,852		4,069,886		45,000	11,914,738
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	4,290,362			857,293	750,196	201,842	6,099,693
1.64 Other							-
Total Function 1	91,305,162	14,115,898	17,961,919	5,869,079	1,194,274	7,666,500	138,112,832
4 District Administration							
4.11 Educational Administration		169,266		335,152	846,813	13,898	1,365,129
4.40 School District Governance				53,988	333,878		387,866
4.41 Business Administration		100,652		1,223,014	1,369,937	36,028	2,729,631
Total Function 4	-	269,918	-	1,612,154	2,550,628	49,926	4,482,626
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				10,455,321	141,492	326,534	10,923,347
5.52 Maintenance of Grounds				997,396		74,792	1,072,188
5.56 Utilities							-
Total Function 5	50,845	-	55,153	11,773,879	1,102,638	408,671	13,391,186
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	91,356,007	14,385,816	18,017,072	19,327,059	4,957,013	8,125,097	156,168,064

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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	83,051,523	19,365,933	102,417,456	4,200,345	106,617,801	108,032,881
1.03 Career Programs	1,287,235	298,950	1,586,185	817,762	2,403,947	1,832,970
1.07 Library Services	2,610,164	612,681	3,222,845		3,222,845	3,168,229
1.08 Counselling	2,718,743	635,759	3,354,502		3,354,502	3,796,913
1.10 Special Education	26,455,011	6,006,452	32,461,463	989,105	33,450,568	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	1,495,485	325,009	1,820,494	512,253	2,332,747	2,647,518
1.41 School Administration	11,914,738	2,516,992	14,431,730		14,431,730	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	6,099,693	1,393,076	7,492,769	1,253,343	8,746,112	6,650,753
1.64 Other	-	-	-	112,750	112,750	13,748
Total Function 1	138,112,832	31,731,420	169,844,252	8,071,097	177,915,349	178,823,989
4 District Administration						
4.11 Educational Administration	1,365,129	275,355	1,640,484	281,416	1,921,900	1,931,344
4.40 School District Governance	387,866	46,920	434,786	167,388	602,174	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	4,482,626	911,012	5,393,638	952,601	6,346,239	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	10,923,347	2,228,109	13,151,456	3,212,417	16,363,873	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	-	-	-	4,644,564	4,644,564	4,515,284
Total Function 5	13,391,186	2,738,158	16,129,344	8,850,508	24,979,852	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	156,168,064	35,418,877	191,586,941	18,946,672	210,533,613	210,216,236

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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	1,406,350		1,406,350	1,339,270
Total Net Transfers	1,406,350	-	1,406,350	1,339,270
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(2,075,964)	4,000	(2,071,964)	(3,018,226)

				Savings + / Cost (-)		Additions to Staffing + / Reductions (-)					
OPERATING				Ongoing	1x	Teacher	CUPE 947	CUPE 382	PVP	Manager	Other
Deficit											
Surplus Including Department Carry Forwards to \$0											
Benefits Reserve Withdrawal (All Plans Except PEBT)											
Schools: Vice-Principal Admin Time Reduction 0.1 FTE at All											
Learning Team Reduction: Tolmie											
Clerical Reduction: Tolmie											
Pathway & Partnerships Contingency											
Schools Clerical/School Assistant											
Operating Fund Counsellors to LINK											
Schools Collaboration Time Allocation from District											
Enhancing Learning Grants											
One Learning Community											
Learning Support Office Supplies/Overhead to Learning Team											
Eco Rowing											
Utilities/Energy Savings Resulting from Energy Manager Staffing											
Benefits Premium Holiday (PEBT)											
Education Assistant Staffing Adjustment											
Schools: SBIL Gifted Teacher Supports (in curriculum; no longer a program) All levels											
Schools: Middle District Gifted Teacher Supports (in curriculum; no longer a program)											
Victor District Education Assistant Reduction (12 FTE to 11 FTE at Victor)											
Transfer Indigenous Education Department Clerical from Block and Absorb into Targetted											
ISP Staffing to Schools from 18:1 to 20.5:1											
Reading Recovery Coordinator Contract											
Reading Recovery Staffing District Portion Redeployed to Teacher Staffing (3.739 FTE)											
Schools: Middle Band											
Schools: Middle Strings/Choir											
Schools: Elementary Strings											
District Ukulele Oak Bay											
District Fine Arts: (Vic Symphony/Vic Sings/Ukulele)											
District Program Staffing: Historical program staffing to schools redeployed to Teacher Staffing (2.85 FTE)											
Equity of Opportunity absorbed in block (treated as new money 20-21)											
Eliminate Tech Refresh for Student Devices due to 20-21 Chromebook Injection from Federal											
Reduce Info Tech for Learning Staffing 1.0 FTE											
Communications CUPE Position Tolmie (+1.0 FTE)											
COVID-19 Contingency											
Schools: Middle Band (0.125 FTE per 100 Grade 8 Students)											
Strategic Plan Alignment - October District Pro-D Day											
Strategic Plan Alignment - Strong Start Early Learning Centre Supplement											
Strategic Plan Alignment - Early Learning Framework Implementation											
Strategic Plan Alignment - Enhanced Transitional Wrap Around Supports (COMPASS)											
Strategic Plan Alignment - Learning Series Release Time & Implementation											
Strategic Plan Alignment - Literacy K-5 Balanced Literacy Support											
Teacher Laptops Inventory for Temporary Appointments											
Network Infrastructure Replacement Year 1 of 5											
Estimated (Shortfall) / Surplus Operating											

% of workforce (Based on 1920 Prelim Presentations)

Savings + / Cost (-)	Additions to Staffing + / Reductions (-)					
	-2.92%	-2.50%	0.00%	-2.23%	0.00%	0.00%

SPECIAL PURPOSE

LINK - Retain Counsellors by staffing from Community LINK	Reinvest	(564,050)	LINK
LINK - Youth & Family Counsellors (Contracted)	Savings	300,000	LINK
LINK - Food	Savings	196,731	LINK
LINK - Learning Team Reduction	Savings	67,319	LINK
Estimated (Shortfall) / Surplus Special Purpose		-	
Estimated (Shortfall) / Surplus All Funds		0	-
% of workforce (Based on 1920 Prelim Presentations)			

(564,050)	5.00					
300,000						
196,731						
67,319				(0.40)	-	
-	5.00	-	-	(0.40)	-	-
5,498,502	5,228,032	(24.11)	(12.90)	-	(3.00)	-
		-2.42%	-2.50%	0.00%	-2.58%	0.00%

EMBEDDED in D3 V2 and Reflected in Deficit

Rentals Increase	Savings	207,500	Facilities
ISP Net Profit Increase	Savings	1,100,000	International
ISP Reserve (\$425,000 set up in 20-21)	Savings	425,000	International
Rescind Learning Commons Motion to add to surplus (\$31,980)	Savings	31,980	Surplus
Rescind Secondary Resources Motion (\$242,137)	Savings	242,137	Surplus
Shops Dust Collection - From Operating to 5-Year Annual Capital Plan for Minor Capital	Savings	1,200,000	Capital
Shops Safety Mitigation Year 2 - From Operating to Annual Facilities Grant	Savings	350,000	Facilities

Savings + / Cost (-)	Additions to Staffing + / Reductions (-)
207,500	
1,100,000	
425,000	
31,980	
242,137	

Other Considerations for 2022-2023 and beyond

Late French Immersion 5 Classes to 4 Classes where possible/Dependent year to year enrolment
Elimination or Reduction in Daytime Custodians
Elimination or Reduction in Small School Vice-Principals (Notice & Severance require next fiscal)
District Education Assistants
Reduction of Exempt Management Staff (Notice & Severance require next fiscal)
