

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").

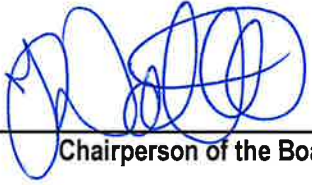
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 61 (Greater Victoria) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$254,266,826 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 2nd DAY OF JUNE, 2021;

READ A SECOND TIME THE 3rd DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 3rd DAY OF JUNE, 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 3rd DAY OF JUNE, 2021.

  
Secretary Treasurer

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

|   | 2022<br>Annual Budget | 2021<br>Annual Budget |
|---|-----------------------|-----------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                       |                       |
| School-Age  | 19,373,995            | 19,699,025            |
| Adult   | 31,344                | 37,000                |
| Other   | 10,500                | 47,125                |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>19,415,839</b>     | <b>19,783,150</b>     |
| <b>Revenues</b>   | <b>\$</b>             | <b>\$</b>             |
| 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   | 5,529,152             | 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             |
| <b>Total Revenue</b>  | <b>244,130,106</b>    | <b>240,406,503</b>    |
| <b>Expenses</b>   |                       |                       |
| Instruction   | 207,618,206           | 204,958,740           |
| District Administration                                       | 6,329,294             | 6,083,638             |
| Operations and Maintenance                                    | 38,027,511            | 38,271,527            |
| Transportation and Housing                                    | 1,291,815             | 1,157,630             |
| <b>Total Expense</b>  | <b>253,266,826</b>    | <b>250,471,535</b>    |
| <b>Net Revenue (Expense)</b>                                  | <b>(9,136,720)</b>    | <b>(10,065,032)</b>   |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>5,658,406</b>      | <b>7,046,806</b>      |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(3,478,314)</b>    | <b>(3,018,226)</b>    |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                       |                       |
| Operating Fund Surplus (Deficit)                              |                       |                       |
| Special Purpose Fund Surplus (Deficit)                        |                       |                       |
| Capital Fund Surplus (Deficit)                                | (3,478,314)           | (3,018,226)           |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(3,478,314)</b>    | <b>(3,018,226)</b>    |

# School District No. 61 (Greater Victoria)

Annual Budget - Revenue and Expense


Year Ended June 30, 2022

|   | 2022<br>Annual Budget | 2021<br>Annual Budget |
|---|-----------------------|-----------------------|
| <b>Budget Bylaw Amount</b>  |                       |                       |
| Operating - Total Expense   | 213,156,947           | 210,216,236           |
| Operating - Tangible Capital Assets Purchased                       |                       | 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 | 1,000,000             | 1,795,502             |
| <b>Total Budget Bylaw Amount</b>                                    | <b>254,266,826</b>    | <b>253,606,307</b>    |

Approved by the Board

  
 \_\_\_\_\_  
 Signature of the Chairperson of the Board of Education

June 23, 2021  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Superintendent

Jun 23 2021  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Secretary Treasurer

June 23 2021  
 \_\_\_\_\_  
 Date Signed

# School District No. 61 (Greater Victoria)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

|   | 2022<br>Annual Budget<br>\$ | 2021<br>Annual Budget<br>\$ |
|---|-----------------------------|-----------------------------|
| <b>Surplus (Deficit) for the year</b>                     | <u>(9,136,720)</u>          | <u>(10,065,032)</u>         |
| <b>Effect of change in Tangible Capital Assets</b>        |                             |                             |
| Acquisition of Tangible Capital Assets                    |                             |                             |
| From Operating and Special Purpose Funds                  |                             | (1,339,270)                 |
| From Local Capital  | (1,000,000)                 | (1,795,502)                 |
| From Deferred Capital Revenue                             | (49,712,864)                | (16,538,430)                |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <u>(50,712,864)</u>         | <u>(19,673,202)</u>         |
| Amortization of Tangible Capital Assets                   | <u>11,451,527</u>           | <u>11,880,269</u>           |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <u>(39,261,337)</u>         | <u>(7,792,933)</u>          |
| Use of Prepaid Expenses                                   | <u>-</u>                    | <u>-</u>                    |
|   | <u>-</u>                    | <u>-</u>                    |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <u>(48,398,057)</u>         | <u>(17,857,965)</u>         |

# School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

|  | 2022               | 2021               |
|--|--------------------|--------------------|
|  | Annual Budget      | Annual Budget      |
|  | \$                 | \$                 |
| <b>Revenues</b>                                  |                    |                    |
| 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                                    | 2,029,152          | 1,689,341          |
| Rentals and Leases                               | 1,779,874          | 1,815,064          |
| Investment Income                                | 352,652            | 1,030,000          |
| <b>Total Revenue</b>                             | <u>207,498,541</u> | <u>204,508,700</u> |
| <b>Expenses</b>                                  |                    |                    |
| Instruction                                      | 180,770,133        | 178,823,989        |
| District Administration                          | 6,329,294          | 6,083,638          |
| Operations and Maintenance                       | 24,765,705         | 24,150,979         |
| Transportation and Housing                       | 1,291,815          | 1,157,630          |
| <b>Total Expense</b>                             | <u>213,156,947</u> | <u>210,216,236</u> |
| <b>Net Revenue (Expense)</b>                     | <u>(5,658,406)</u> | <u>(5,707,536)</u> |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <u>5,658,406</u>   | <u>7,046,806</u>   |
| <b>Net Transfers (to) from other funds</b>       |                    |                    |
| Tangible Capital Assets Purchased                | -                  | (1,339,270)        |
| <b>Total Net Transfers</b>                       | <u>-</u>           | <u>(1,339,270)</u> |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <u>-</u>           | <u>-</u>           |

# School District No. 61 (Greater Victoria)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2022

|  | 2022<br>Annual Budget<br>\$ | 2021<br>Annual Budget<br>\$ |
|--|-----------------------------|-----------------------------|
| <b>Provincial Grants - Ministry of Education</b>       |                             |                             |
| 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)                    | -                           |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>190,981,576</b>          | <b>191,590,691</b>          |
| <b>Provincial Grants - Other</b>                       | <b>112,750</b>              | <b>50,000</b>               |
| <b>Tuition</b>   |                             |                             |
| 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                       |
| <b>Total Tuition</b>                                   | <b>12,242,537</b>           | <b>8,333,604</b>            |
| <b>Other Revenues</b>                                  |                             |                             |
| 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                 | 639,527                     | 434,000                     |
| ArtsStarts Grant                                       | 17,600                      | 17,600                      |
| BC Hydro Commercial Energy Manager Program Funding     | 37,500                      | 50,000                      |
| Miscellaneous  | 280,981                     | -                           |
| <b>Total Other Revenue</b>                             | <b>2,029,152</b>            | <b>1,689,341</b>            |
| <b>Rentals and Leases</b>                              | <b>1,779,874</b>            | <b>1,815,064</b>            |
| <b>Investment Income</b>                               | <b>352,652</b>              | <b>1,030,000</b>            |
| <b>Total Operating Revenue</b>                         | <b>207,498,541</b>          | <b>204,508,700</b>          |



# 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      |
|                                     | \$                 | \$                 |
| <b>Salaries</b>                     |                    |                    |
| Teachers                            | 92,198,153         | 91,528,262         |
| Principals and Vice Principals      | 14,385,816         | 14,147,870         |
| Educational Assistants              | 18,641,764         | 18,886,902         |
| Support Staff                       | 19,273,071         | 18,802,445         |
| Other Professionals                 | 4,957,013          | 4,798,558          |
| Substitutes                         | 8,570,336          | 8,139,995          |
| <b>Total Salaries</b>               | <b>158,026,153</b> | <b>156,304,032</b> |
| <b>Employee Benefits</b>            | <b>36,054,086</b>  | <b>36,182,266</b>  |
| <b>Total Salaries and Benefits</b>  | <b>194,080,239</b> | <b>192,486,298</b> |
| <b>Services and Supplies</b>        |                    |                    |
| Services                            | 6,314,984          | 4,092,856          |
| Student Transportation              | 1,076,545          | 1,019,460          |
| Professional Development and Travel | 727,897            | 674,017            |
| Rentals and Leases                  | 109,851            | 115,235            |
| Dues and Fees                       | 105,199            | 96,315             |
| Insurance                           | 420,003            | 372,000            |
| Supplies                            | 6,493,917          | 6,847,371          |
| Utilities                           | 3,828,312          | 4,512,684          |
| <b>Total Services and Supplies</b>  | <b>19,076,708</b>  | <b>17,729,938</b>  |
| <b>Total Operating Expense</b>      | <b>213,156,947</b> | <b>210,216,236</b> |

# School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

|   | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries  |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
|   | \$                   | \$  | \$                                    | \$                           | \$                                 | \$                      | \$                 |
| <b>1 Instruction</b>                            |                      |   |                                       |                              |                                    |                         |                    |
| 1.02 Regular Instruction                        | 69,323,023           | 5,523,413                                     | 2,184,871                             | 201,911                      | 311,425                            | 6,425,025               | 83,969,668         |
| 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                                | 2,781,022            |   |                                       |                              |                                    | 97,184                  | 2,878,206          |
| 1.10 Special Education                          | 10,054,334           | 416,741                                       | 15,459,640                            | 220,609                      |                                    | 1,111,340               | 27,262,664         |
| 1.30 English Language Learning                  | 2,056,598            | 84,079  |                                       | 12,116                       |                                    | 74,223                  | 2,227,016          |
| 1.31 Indigenous Education                       | 543,963              | 140,132                                       | 613,392                               | 46,431                       | 132,653                            | 45,730                  | 1,522,301          |
| 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                                      |                      |   |                                       |                              |                                    |                         | -                  |
| <b>Total Function 1</b>                         | <b>92,147,308</b>    | <b>14,115,898</b>                             | <b>18,586,611</b>                     | <b>5,869,079</b>             | <b>1,194,274</b>                   | <b>8,111,739</b>        | <b>140,024,909</b> |
| <b>4 District Administration</b>                |                      |   |                                       |                              |                                    |                         |                    |
| 4.11 Educational Administration                 |                      | 169,266                                       |                                       | 335,152                      | 846,813                            | 13,898                  | 1,365,129          |
| 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          |
| <b>Total Function 4</b>                         | <b>-</b>             | <b>269,918</b>                                | <b>-</b>                              | <b>1,558,166</b>             | <b>2,550,628</b>                   | <b>49,926</b>           | <b>4,428,638</b>   |
| <b>5 Operations and Maintenance</b>             |                      |   |                                       |                              |                                    |                         |                    |
| 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                                  |                      |   |                                       |                              |                                    |                         | -                  |
| <b>Total Function 5</b>                         | <b>50,845</b>        | <b>-</b>                                      | <b>55,153</b>                         | <b>11,773,879</b>            | <b>1,102,638</b>                   | <b>408,671</b>          | <b>13,391,186</b>  |
| <b>7 Transportation and Housing</b>             |                      |   |                                       |                              |                                    |                         |                    |
| 7.41 Transportation and Housing Administration  |                      |   |                                       | 25,549                       | 109,473                            |                         | 135,022            |
| 7.70 Student Transportation                     |                      |   |                                       | 46,398                       |                                    |                         | 46,398             |
| <b>Total Function 7</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>71,947</b>                | <b>109,473</b>                     | <b>-</b>                | <b>181,420</b>     |
| <b>9 Debt Services</b>                          |                      |   |                                       |                              |                                    |                         |                    |
| <b>Total Function 9</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>-</b>                     | <b>-</b>                           | <b>-</b>                | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                    | <b>92,198,153</b>    | <b>14,385,816</b>                             | <b>18,641,764</b>                     | <b>19,273,071</b>            | <b>4,957,013</b>                   | <b>8,570,336</b>        | <b>158,026,153</b> |

# School District No. 61 (Greater Victoria)

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 |
|---|--------------------|-------------------|-----------------------------|-----------------------|--------------------|--------------------|
|   | \$                 | \$                | \$                          | \$                    | \$                 | \$                 |
| <b>1 Instruction</b>                            |                    |                   |                             |                       |                    |                    |
| 1.02 Regular Instruction                        | 83,969,668         | 19,575,289        | 103,544,957                 | 4,410,501             | 107,955,458        | 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                                | 2,878,206          | 673,038           | 3,551,244                   |                       | 3,551,244          | 3,796,913          |
| 1.10 Special Education                          | 27,262,664         | 6,376,787         | 33,639,451                  | 1,101,023             | 34,740,474         | 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                       | 1,522,301          | 330,750           | 1,853,051                   | 541,040               | 2,394,091          | 2,647,518          |
| 1.41 School Administration                      | 11,914,738         | 2,505,182         | 14,419,920                  |                       | 14,419,920         | 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                   | 1,234,288             | 8,727,057          | 6,650,753          |
| 1.64 Other                                      | -                  | -                 | -                           | 112,750               | 112,750            | 13,748             |
| <b>Total Function 1</b>                         | <b>140,024,909</b> | <b>32,342,321</b> | <b>172,367,230</b>          | <b>8,402,903</b>      | <b>180,770,133</b> | <b>178,823,989</b> |
| <b>4 District Administration</b>                |                    |                   |                             |                       |                    |                    |
| 4.11 Educational Administration                 | 1,365,129          | 275,355           | 1,640,484                   | 331,416               | 1,971,900          | 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          |
| <b>Total Function 4</b>                         | <b>4,428,638</b>   | <b>898,055</b>    | <b>5,326,693</b>            | <b>1,002,601</b>      | <b>6,329,294</b>   | <b>6,083,638</b>   |
| <b>5 Operations and Maintenance</b>             |                    |                   |                             |                       |                    |                    |
| 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         | 2,265,374         | 13,188,721                  | 2,965,113             | 16,153,834         | 15,814,167         |
| 5.52 Maintenance of Grounds                     | 1,072,188          | 222,641           | 1,294,829                   | 356,086               | 1,650,915          | 1,628,867          |
| 5.56 Utilities                                  | -                  | -                 | -                           | 4,644,564             | 4,644,564          | 4,515,284          |
| <b>Total Function 5</b>                         | <b>13,391,186</b>  | <b>2,775,423</b>  | <b>16,166,609</b>           | <b>8,599,096</b>      | <b>24,765,705</b>  | <b>24,150,979</b>  |
| <b>7 Transportation and Housing</b>             |                    |                   |                             |                       |                    |                    |
| 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                      | 1,068,801             | 1,126,335          | 999,960            |
| <b>Total Function 7</b>                         | <b>181,420</b>     | <b>38,287</b>     | <b>219,707</b>              | <b>1,072,108</b>      | <b>1,291,815</b>   | <b>1,157,630</b>   |
| <b>9 Debt Services</b>                          |                    |                   |                             |                       |                    |                    |
| <b>Total Function 9</b>                         | <b>-</b>           | <b>-</b>          | <b>-</b>                    | <b>-</b>              | <b>-</b>           | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                    | <b>158,026,153</b> | <b>36,054,086</b> | <b>194,080,239</b>          | <b>19,076,708</b>     | <b>213,156,947</b> | <b>210,216,236</b> |

# School District No. 61 (Greater Victoria)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

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

# School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

|  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Scholarships<br>and<br>Bursaries | Special<br>Education<br>Technology | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK |
|--|-----------------------------|---------------------------------|----------------------------------|------------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|
|  | \$                          | \$                              | \$                               | \$                                 | \$                           | \$              | \$                      | \$      |               |
| <b>Deferred Revenue, beginning of year</b> |                             |                                 | 673,304                          |                                    | 3,681,822                    |                 |                         |         | 200,000       |
| <b>Add:</b> 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     |
| <b>Less:</b> Allocated to Revenue          | 810,279                     | 657,183                         | 32,000                           | 253,960                            | 3,514,400                    | 192,000         | 66,150                  | 407,238 | 4,198,998     |
| <b>Deferred Revenue, end of year</b>       | -                           | -                               | <b>696,404</b>                   | -                                  | <b>3,681,822</b>             | -               | -                       | -       | -             |
| <b>Revenues</b>                            |                             |                                 |                                  |                                    |                              |                 |                         |         |               |
| 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     |
| <b>Expenses</b>                            |                             |                                 |                                  |                                    |                              |                 |                         |         |               |
| 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     |
| <b>Net Revenue (Expense)</b>               | -                           | -                               | -                                | -                                  | -                            | -               | -                       | -       | -             |

# School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

|  | Classroom<br>Enhancement<br>Fund - Overhead | Classroom<br>Enhancement<br>Fund - Staffing | Ledger<br>School | Provincial<br>Inclusion<br>Outreach | Estate<br>Trust | TOTAL      |
|--|---|---|------------------|-------------------------------------|-----------------|------------|
|  | \$  | \$  | \$               | \$                                  | \$              | \$         |
| <b>Deferred Revenue, beginning of year</b> |   |   |                  |                                     | 94,628          | 4,649,754  |
| <b>Add:</b> 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 |
| <b>Less:</b> Allocated to Revenue          | 702,459                                     | 15,629,872                                  | 366,840          | 814,473                             | 12,500          | 27,658,352 |
| <b>Deferred Revenue, end of year</b>       | -   | -   | -                | -                                   | 94,628          | 4,472,854  |
| <b>Revenues</b>                            |   |   |                  |                                     |                 |            |
| 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 |
| <b>Expenses</b>                            |   |   |                  |                                     |                 |            |
| 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 |
| <b>Net Revenue (Expense)</b>               | -   | -   | -                | -                                   | -               | -          |

# School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2022

|  | 2022 Annual Budget                     |                    |                    | 2021<br>Annual Budget |
|--|--|--------------------|--------------------|-----------------------|
|  | Invested in Tangible<br>Capital Assets | Local<br>Capital   | Fund<br>Balance    |                       |
|  | \$                                     | \$                 | \$                 | \$                    |
| <b>Revenues</b>                                      |  |                    |                    |                       |
| 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             |
| <b>Total Revenue</b>                                 | <b>8,969,213</b>                       | <b>4,000</b>       | <b>8,973,213</b>   | <b>8,952,773</b>      |
| <b>Expenses</b>                                      |  |                    |                    |                       |
| 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            |
| <b>Total Expense</b>                                 | <b>12,451,527</b>                      | <b>-</b>           | <b>12,451,527</b>  | <b>13,310,269</b>     |
| <b>Net Revenue (Expense)</b>                         | <b>(3,482,314)</b>                     | <b>4,000</b>       | <b>(3,478,314)</b> | <b>(4,357,496)</b>    |
| <b>Net Transfers (to) from other funds</b>           |  |                    |                    |                       |
| Tangible Capital Assets Purchased                    |  |                    | -                  | 1,339,270             |
| <b>Total Net Transfers</b>                           | <b>-</b>                               | <b>-</b>           | <b>-</b>           | <b>1,339,270</b>      |
| <b>Other Adjustments to Fund Balances</b>            |  |                    |                    |                       |
| Tangible Capital Assets Purchased from Local Capital | 1,000,000                              | (1,000,000)        | -                  |                       |
| <b>Total Other Adjustments to Fund Balances</b>      | <b>1,000,000</b>                       | <b>(1,000,000)</b> | <b>-</b>           |                       |
| <b>Budgeted Surplus (Deficit), for the year</b>      | <b>(2,482,314)</b>                     | <b>(996,000)</b>   | <b>(3,478,314)</b> | <b>(3,018,226)</b>    |