



Budget Advisory Committee

Monday, November 15, 2021 @ 5:00 p.m.

Zoom: <https://gvsd61.zoom.us/j/68139856230?pwd=UDgrNGpkZ2ZMYVpaRndpbkduZ244dz09>

AGENDA

1. **Call to Order (5 min)**
1. **Acknowledgement**
2. **Election of Chair (10 min)**
3. **Introductions (30 min)**
4. **Values/Guiding Principles (15 min)** **Page 2**
5. **Terms of Reference Review (10 min)** **Page 4**
6. **April 2022 Deadline (5 min)** **Page 6**
7. **Budget Orientation (30 min)** **Page 8**
8. **Work Plan (15 min)** **Page 24**
 - a) Topics & Sequence
 - b) Experts and Resource People
9. **Take Away (2 min)**
10. **Next Meeting: December 7, 2021 5 pm (2 min)**
 - a) In person or zoom?
11. **Adjournment**

VALUES/GUIDING PRINCIPLES

BOARD APPROVED October 26, 2021

Students

Students are at the centre of all we do in SD61. Students are our primary stakeholder and must have voice and agency in their learning. The budget will focus on provision of service for every student to succeed, recognizing that all learners are unique and have differing needs. Quantitative and qualitative data are both important.

Relationships

Partnerships and relationships are strengthened by demonstrating respect, recognition of expertise, recognition of diverse opinions and ability to have civil discourse. We assume good intentions on all sides and for all ideas. Trust will be built by having authentic and difficult conversations with transparency and building understanding over time. The budget will be communicated clearly and regularly throughout the process.

Indigenous

The budget will be culturally respectful and responsive to the needs of Indigenous peoples and will include the Four Houses and the Indigenous Education Department within the Budget process. Trustees, the Board and Staff will utilize the Indigenous Education Department's regularly scheduled meetings with the Songhees Nation, Esquimalt Nation, Urban Indigenous Peoples' House Advisory (UPHIA) and the Métis Nation of Greater Victoria as the conduits to share information, consult, seek input and direction. The Board and Staff will attend meetings with Songhees Nation, Esquimalt Nation, UPHIA, the Métis Nation of Greater Victoria and the Indigenous Education Department when invited and/or when any concerns and/or clarity is required.

Alignment

Budget decisions will align to the District's Strategic Plan's goals and strategies and the District Framework for Enhancing Student Learning. Priority will be given to Strategic Plan and Framework for Enhancing Student Learning initiatives and will make financial connections to complete the annual financial report. As a result the organization recognizes constraint and the ability to do many things, but not all things.

Timelines

The Board will adhere to the Board approved budget process timelines in order for the organization to meet its system, staffing and collective agreement obligations to properly place human and financial resources in schools and provide stability in the organization. In the process, the learning community

The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.

will be informed about the time constraints for the final budget approval. The Board will give third reading to the budget no later than April 11, 2021.

Collaboration

The budget will be an inclusive collaborative process where stakeholders and Rights holders have the opportunity to understand the District budget, be made aware of positive and negative impacts of proposed budget options and to provide input on same, and where possible to co-create solutions. Participants should feel heard at the end of the budget process while also understanding that feedback and input are provided for the Board's consideration in its decision making. Quiet voices will require extra attention.

Sustainability and Ability to Withstand Change

To advance sustainability the Board will:

- commit to administrative and operational efficiencies, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices
- move toward matching revenues to expenses so the organization does not rely on surplus to balance on-going costs from year to year
- spend surplus on one-time initiatives and priorities, and not on-going expenses
- recognize that the needs of students change from year to year and so will the budget allocations
- protect reserves and contingency even when there is pressure to spend in times of constraint
- consider long term financial planning and three year budget forecasts

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One *Learning* Community



Budget Advisory Committee – Terms of Reference DRAFT

November 15, 2021

PURPOSE

The Budget Advisory Committee (the “Committee”) is a committee of the whole of the Board of Education. The purpose of the Budget Committee is to oversee the School District’s budget process, make recommendations and deliver reports to the Board of Education.

COMPOSITION & OPERATIONS

The Committee shall be composed of:

- All Trustees of the Board
- Superintendent
- Secretary-Treasurer
- Deputy Superintendent
- Associate Superintendents
- Associate Secretary-Treasurer
- Director of Finance
- Director of Facilities
- Director of Indigenous Education as the conduit to and from the Four Houses
- Two representatives from each of the GVTA, VPVPA, CUPE Local 947, CUPE Local 382, Allied Specialists Association, and VCPAC
- one representative from each of the Songhees Nation, Esquimalt Nation, Urban Indigenous Peoples’ House Advisory (UPHIA) and the Métis Nation of Greater Victoria

All committee members shall commit to: ethical conduct, proper use of authority, decorum and professional conduct.

The Committee will select a Chair at the first meeting of the Committee and select a note taker at each meeting.

The Committee quorum will consist of the Committee Chair or designate plus four Trustees, the Secretary-Treasurer or designate, and one member from any two of the partner groups.

The Committee is advisory in nature and reports to the Board.

The Committee does not make decisions. The Committee will strive to make recommendations by consensus; failing consensus, committee discussions, with opposing views, will be communicated to the Board.

Agendas and minutes will be posted on the District website.

The Committee will meet monthly between November and April each year.

Confidential matters, such as property, personnel, litigation, will not be discussed by the Committee.

DUTIES & RESPONSIBILITIES

Make recommendations for Board approval and/or deliver reports relative to the annual operating, special purpose and capital budgets no later than March 10, 2022.

Make recommendations that have clear linkages to the District's Strategic Plan's goals and strategies and the District Framework for Enhancing Student Learning for inclusion in the Financial Statement Discussion & Analysis Report.

Make recommendations that align to the Board's values and guiding principles statement relative to sustainability:

- commit to administrative and operational efficiencies, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices
- move toward matching revenues to expenses so the organization does not rely on surplus to balance on-going costs from year to year
- spend surplus on one-time initiatives and priorities, and not on-going expenses
- recognize that the needs of students change from year to year and so will the budget allocations
- protect reserves and contingency even when there is pressure to spend in times of constraint
- consider long term financial planning and three year budget forecasts

Oversee the annual budget process.

Receive budget input from education partners and the public.

Make recommendations for Board approval relative to improvements to annual budgeting process.

ACCOUNTABILITY

Meetings will not be open to the public. The Committee shall report its discussions to the Board by maintaining minutes of its meetings.

All approved minutes will be posted to the District's website in a timely manner.

Office of the Secretary-Treasurer

Kim Morris - Secretary Treasurer

TO: Budget Advisory Committee
FROM: Kim Morris, Secretary-Treasurer
RE: 2022-2023 Budget Approval Deadline
DATE: November 15, 2021

The purpose of this memo is to advise the Budget Advisory Committee about the importance of the Board's approval of the 2022-2023 Preliminary Budget by April 2022.

Historically, the preliminary budget approval date has been driven by the Greater Victoria Teachers' Association Collective Agreement, specifically Article E.20 Posting and Filling of Vacancies.

Contractually, we have two Mobility Rounds, an Excess to Needs Process and the June Posting Round. Each round requires time to create, post and fill the position. In between rounds of postings, as per the Collective Agreement, Principals must adhere to the Assignment and Reassignment in Schools process to ensure that teachers who are already on staff have access to vacated positions or vacated full time equivalents (FTEs).

Additionally, the District has a very collaborative staffing process at the school level, involving staffing committees and stakeholders; therefore, schools require at least two to three weeks to complete their staffing.

In order to meet the requirements of the Collective Agreement, the staffing process for the following September starts in early April. Budget approval prior to commencement of the April staffing process ensures that all budgeted staffing is given out during that time, resulting in more job stability and increased workflow efficiency.

Consequences of changes in staffing budgets subsequent to the April staffing process cause inefficiency and additional work at the school and district level. Changes also causes frustration and anxiety among the staff if staffing budgets are held back and given out at a later date as it means some employees will be laid off or have to change schools, only to have their job reinstated at a later point. Lastly, providing schools with staffing in April ensures that:

- staffing is completed before employees leave for the summer;

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- employees know where they'll be working in the fall and can prepare for start up with sufficient time
- sufficient time is provided for financial year end work to start
- stability is provided to the system.

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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 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	5,529,152	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
Total Revenue	244,130,106	240,406,503
Expenses		
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
Total Expense	253,266,826	250,471,535
Net Revenue (Expense)	(9,136,720)	(10,065,032)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,658,406	7,046,806
Budgeted Surplus (Deficit), for the year	(3,478,314)	(3,018,226)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,478,314)	(3,018,226)
Budgeted Surplus (Deficit), for the year	(3,478,314)	(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	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
Total Budget Bylaw Amount	254,266,826	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

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	(9,136,720)	(10,065,032)
Effect of change in Tangible Capital Assets		
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)
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)	(48,398,057)	(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	2,029,152	1,689,341
Rentals and Leases	1,779,874	1,815,064
Investment Income	352,652	1,030,000
Total Revenue	207,498,541	204,508,700
Expenses		
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
Total Expense	213,156,947	210,216,236
Net Revenue (Expense)	(5,658,406)	(5,707,536)
Budgeted Prior Year Surplus Appropriation	5,658,406	7,046,806
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	-	(1,339,270)
Total Net Transfers	-	(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	639,527	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	2,029,152	1,689,341
Rentals and Leases	1,779,874	1,815,064
Investment Income	352,652	1,030,000
Total Operating Revenue	207,498,541	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	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
Total Salaries	158,026,153	156,304,032
Employee Benefits	36,054,086	36,182,266
Total Salaries and Benefits	194,080,239	192,486,298
Services and Supplies		
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
Total Services and Supplies	19,076,708	17,729,938
Total Operating Expense	213,156,947	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	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							-
Total Function 1	92,147,308	14,115,898	18,586,611	5,869,079	1,194,274	8,111,739	140,024,909
4 District Administration							
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
Total Function 4	-	269,918	-	1,558,166	2,550,628	49,926	4,428,638
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	92,198,153	14,385,816	18,641,764	19,273,071	4,957,013	8,570,336	158,026,153

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	140,024,909	32,342,321	172,367,230	8,402,903	180,770,133	178,823,989
4 District Administration						
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
Total Function 4	4,428,638	898,055	5,326,693	1,002,601	6,329,294	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	2,265,374	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
Total Function 5	13,391,186	2,775,423	16,166,609	8,599,096	24,765,705	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	1,068,801	1,126,335	999,960
Total Function 7	181,420	38,287	219,707	1,072,108	1,291,815	1,157,630
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	158,026,153	36,054,086	194,080,239	19,076,708	213,156,947	210,216,236

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					94,628	4,649,754
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	-	-	-	-	94,628	4,472,854
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			-	1,339,270
Total Net Transfers	-	-	-	1,339,270
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,000,000	(1,000,000)	-	
Total Other Adjustments to Fund Balances	1,000,000	(1,000,000)	-	
Budgeted Surplus (Deficit), for the year	(2,482,314)	(996,000)	(3,478,314)	(3,018,226)

2022-2023 BUDGET PROCESS/TIMELINE - BOARD APPROVED October 25, 2021

Date	Event Description	Meeting Type	Agenda Deadline	Reach	What can the learning community expect?
November 15	Committee Meeting 1	Committee	10-Nov	Internal	Agenda & Minutes
November 18	Talking Tables - Rights holders & Stakeholders	Public		60-70	Report
November 25	Student Symposium or Other Student Led Forum	Students		60-70	Report
December 7	Committee Meeting 2	Committee	2-Dec	Internal	Agenda & Minutes
January 18	Committee Meeting 3	Committee	13-Jan	Internal	Agenda & Minutes
February 8	Committee Meeting 4	Committee	3-Feb	Internal	Agenda & Minutes
February 22	Committee Meeting 5 - Draft 1 / Options Creation	Committee	17-Feb	Internal	Agenda & Minutes
March 8	Committee Meeting 6 - Draft 2 / Options Refinement	Committee	3-Mar	Internal	Agenda & Minutes
March 10	Public Town Hall	Public Trustees Staff	10-Mar	50-100	Preliminary Budget
March 21 - April 1	SPRING BREAK			Internal	Input & Feedback
April 4	1st or 1st and 2nd Bylaw Reading	Special Open Board	30-Mar	Public	Information
April 7	3rd or 2nd and 3rd Bylaw Reading & Needs Budget/ BUDGET PASSED	Special Open Board	4-Apr	Public	Information
April 11	Committee Meeting 7 - Debrief 22-23 / Improve 23-24	Committee	6-Apr	Internal	Agenda & Minutes

Other:

Committee reports to Board meetings as standing item

Indigenous Voice/4 Houses meetings as invited by the 4 Houses

The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.

One *Learning* Community

