



**The Board of Education of School District No. 61 (Greater Victoria)
Special Board Budget Meeting
AGENDA**

**Tuesday, February 22, 2022 @ 5:00 p.m.
Broadcast via YouTube
<https://bit.ly/3czx8bA>**

A. COMMENCEMENT OF MEETING

This meeting is being audio and video recorded. The video can be viewed on the District website.

A.1. Acknowledgement of Traditional Territories

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.

A.2. Approval of the Agenda

Recommended Motion:

That the February 22, 2022 Special Board Budget meeting agenda be approved.

B. 2021-2022 AMENDED ANNUAL BUDGET

B.1. Amended Budget Bylaw Readings

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2021-2022 Amended Annual Budget Bylaw in the amount of \$272,964,571 be:

Read a first time the 22nd day of February, 2022.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2021-2022 Amended Annual Budget Bylaw in the amount of \$272,964,571 be:

Read a second time the 22nd day of February, 2022.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the 2021/2022 Amended Annual Budget Bylaw at the meeting of February 22, 2022.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2021-2022 Amended Annual Budget Bylaw in the amount of \$272,964,571 be:

Read a third time, passed and adopted the 22nd day of February, 2022.

And that the Secretary-Treasurer and Board Chair be authorized to sign, seal and execute the bylaw on behalf of the Board.

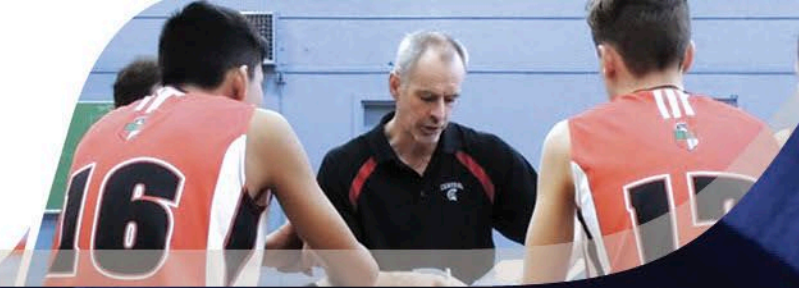
B.2. Business Arising from the Budget Bylaw

C. NEW BUSINESS

D. ADJOURNMENT

Recommended Motion:

That the meeting be adjourned.



One *Learning* Community



Territorial Acknowledgement

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.

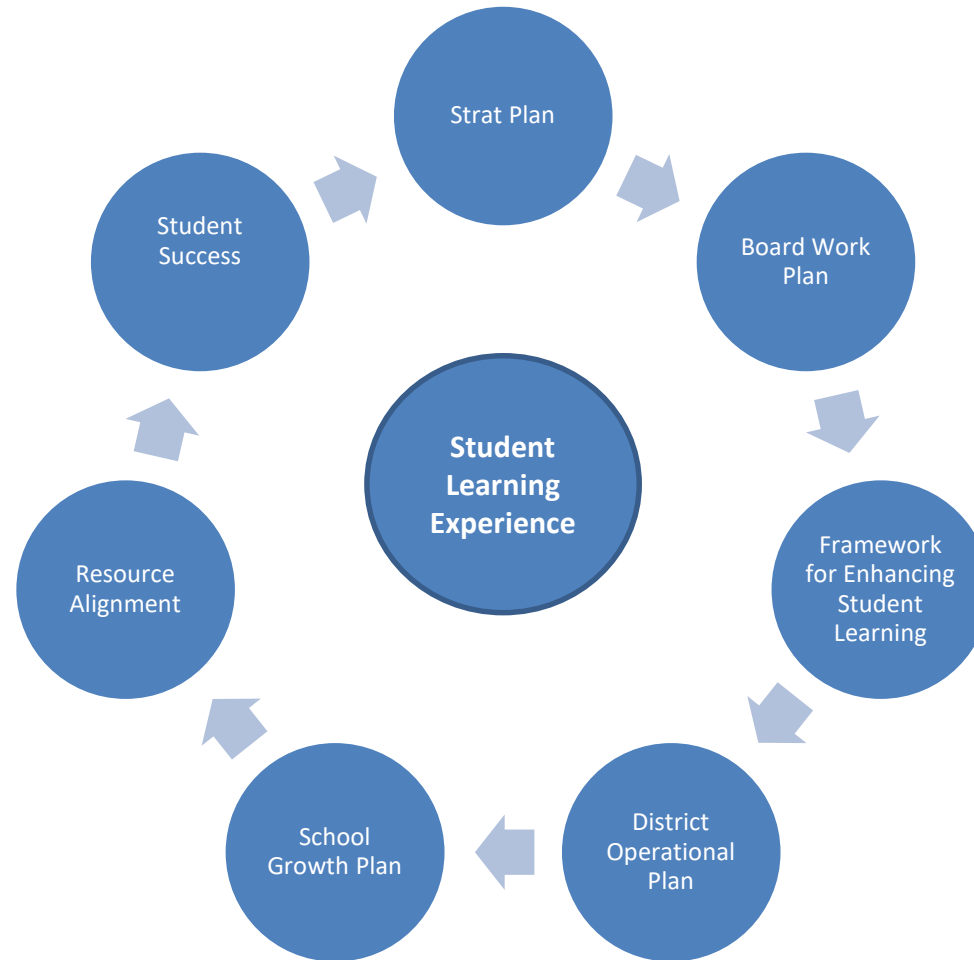
2021-2022 Amended Annual Budget

Special Open Board Meeting

February 22, 2022

Presented by: Katrina Stride, Associate Secretary-Treasurer

Alignment



Preliminary to Amended Annual Budget

- **Operating Fund (Schedules 2, 2A, 2B, 2C)**
- **Special Purpose Funds (Schedules 3 & 3A)**
- **Capital Fund (Schedule 4)**
- **Consolidated Revenue and Expense (Statement 2)**

Highlights

- **Enrolment 19,866 FTE vs. 19,416 FTE (450 FTE change or 2.3% increase)**
- **International Program:**
 - Regular student enrolment up 127 FTE, 15.88%
 - Short-term enrolment up 73 students, 23.32%
- **Rental Income increased by \$0.62M**
- **New sources of funding: Restart: Health & Safety Grant and Mental Health in Schools Special Purpose Funds**

COVID-19 Impact

- **Additional technology purchases**
- **Extra bus cleaning costs**
- **Increased ventilation and heating costs**
- **International Enrolment has not fully recovered to pre-COVID enrolment numbers**
- **Lower interest rates resulting in reduced Interest Income**
- **Absences, resulting in higher replacement costs**
- **Lower travel and professional development expenses**
- **Additional cleaning at schools, mask, sanitizer purchases and mental health supports all funded through one-time Special Purpose Funds**

Operating Fund – Overview

	2021-2022 Amended Annual Budget	2021-2022 Annual Budget	Increase (Decrease)
Revenues	\$ 216,940,056	\$ 207,498,541	\$ 9,441,515
Expenses	223,066,579	213,156,947	9,909,632
Net Revenue (Expense)	(6,126,523)	(5,658,406)	(468,117)
Budgeted Prior Year Surplus Appropriation	6,126,523	5,658,406	468,117
Net Transfers to other funds	-	-	-
Budgeted Surplus (Deficit), for the year	\$ -	\$ -	\$ -

Projected Accumulated Surplus

		2021-2022 (Projection)	2020-2021	Increase (Decrease)	Variance %
Project Budgets	A	\$ 1,804,431	\$ 2,840,184	\$ (1,035,753)	-36%
School Level Funds	A	1,875,000	1,972,690	(97,690)	-5%
Purchase Order Commitments	A	630,000	618,487	11,513	2%
Planned Surplus to Balance Budget		-	4,837,387	(4,837,387)	-100%
Planned Reserve (June 3, 2021)	B	821,019	821,019	-	0%
Planned Reserve (Sept 27, 2021)	B	721,622	721,622	-	0%
International Education Reserve (Sept 27, 2021)	B	425,000	425,000	-	0%
Infrastructure Initiatives	C	-	956,350	(956,350)	-100%
Projected Unappropriated Surplus	C	789,144		789,144	100%
Accumulated Surplus (Deficit), end of year		\$ 7,066,216	\$ 13,192,739	\$ (6,126,523)	-46%
Total Operating Expenses Incl. Capital Assets		223,066,579	210,504,376		
Surplus as a % of Operating Expenses		3.17%	6.27%		
Reserve as a % of Operating Expenses		0.88%	0.93%		

\$7.1M Accumulated Surplus

A - No discretion:

- \$4.3M – contractual, externally targeted, school funds

B - No discretion:

- \$0.82M reserve (June 3, 2021 Special Budget Board Meeting)
- \$0.72M reserve (Sept 27, 2021 Open Board Meeting)
- \$0.43M International Education Reserve (Sept 27, 2021 Open Board Meeting)

C – Discretion:

- \$0.79M

Amended Annual Budget Changes

Revenue Changes:	
Increase in Enrolment-Based Funding	\$ 3,687,094
Increase in Unique Student Needs Funding	1,711,393
Increase in Salary Differential	515,608
International Student Program Net Revenue to District	963,439
Rental Revenue Increase	624,321
Expense Changes:	
Unique Student Needs Funding given to Departments/Programs (e.g. IED, SBIL)	(1,711,393)
Staffing & Supplies Expense Increase due to higher Enrolment	(2,328,383)
Higher Average Teacher Salary	(741,600)
Increased Replacement Costs	(2,360,044)
EA Hiring Lag/Vacancies/Unfilled Replacements	893,950
EA Bridging/Pro-D/Advertisements	(100,000)
Legal Fees Increase	(203,439)
Labour Relations Expense Increase	(97,772)
Vic West Portable (\$400k total budget)	(200,000)
Heat Sensors	(100,000)
Superintendent Recruitment	(50,000)
Electric Bus Purchase	(190,093)
Utilities Increase	(275,976)
Other Adjustments (JJEC increases, contract adjustments etc.)	62,895
Amended Annual Budget Changes	\$ 100,000

Reserve

- Policy 3170: Operating Surplus (formerly “Reserves”)
- <https://www.sd61.bc.ca/board-of-education/policiesregulations/draft-policies-for-feedback/>
- Boards are to hold reasonable unrestricted operating surplus.
- Purpose: effective planning that includes risk mitigation for emergencies or unexpected increases in expenses and/or decreases in anticipated revenues to continue to provide educational services and maintain regular operations without implementing one-time service cuts.
- Level: will be maintained at between 2% and 4% of the previous year’s operating revenue.
- Current reserve: 1% (\$1.97M)

Operating Fund – Revenue

	2021-2022 Amended Annual Budget	2021-2022 Annual Budget	Increase (Decrease)
Operating Grant, Ministry of Education	\$ 194,634,007	\$ 188,753,064	\$ 5,880,943
LEA Recovery	(989,902)	(966,444)	(23,458)
Other Ministry of Education Grants	3,205,989	3,194,956	11,033
Provincial Grants – Other	171,515	112,750	58,765
Tuition	14,976,889	12,242,537	2,734,352
Other Revenues	2,184,334	2,029,152	155,182
Rentals and Leases	2,404,195	1,779,874	624,321
Investment Income	353,029	352,652	377
Total Operating Revenue	\$ 216,940,056	\$ 207,498,541	\$ 9,441,515

Operating Fund – Expenses

	2021-2022 Amended Annual Budget	2021-2022 Annual Budget	Increase (Decrease)
Salaries			
Teachers	\$ 94,960,978	\$ 92,198,153	\$ 2,762,825
Principals and Vice Principals	14,547,515	14,385,816	161,699
Educational Assistants	19,539,401	18,641,764	897,637
Support Staff	19,344,762	19,273,071	71,691
Other Professionals	5,129,702	4,957,013	172,689
Substitutes	10,515,777	8,570,336	1,945,441
Total Salaries	164,038,135	158,026,153	6,011,982
Employee Benefits	37,158,497	36,054,086	1,104,411

Operating Fund – Expenses Continued

	2021-2022 Amended Annual Budget	2021-2022 Annual Budget	Increase (Decrease)
Services and Supplies			
Services	8,617,023	6,314,984	2,302,039
Student Transportation	1,086,008	1,076,545	9,463
Professional Development and Travel	688,548	727,897	(39,349)
Rentals and Leases	109,851	109,851	-
Dues and Fees	114,387	105,199	9,188
Insurance	423,447	420,003	3,444
Supplies	6,874,404	6,493,917	380,487
Utilities	3,956,279	3,828,312	127,967
Total Services and Supplies	21,869,947	19,076,708	2,793,239
Total Operating Expense	\$ 223,066,579	\$ 213,156,947	\$ 9,909,632

Operating Fund – \$ Per Student FTE

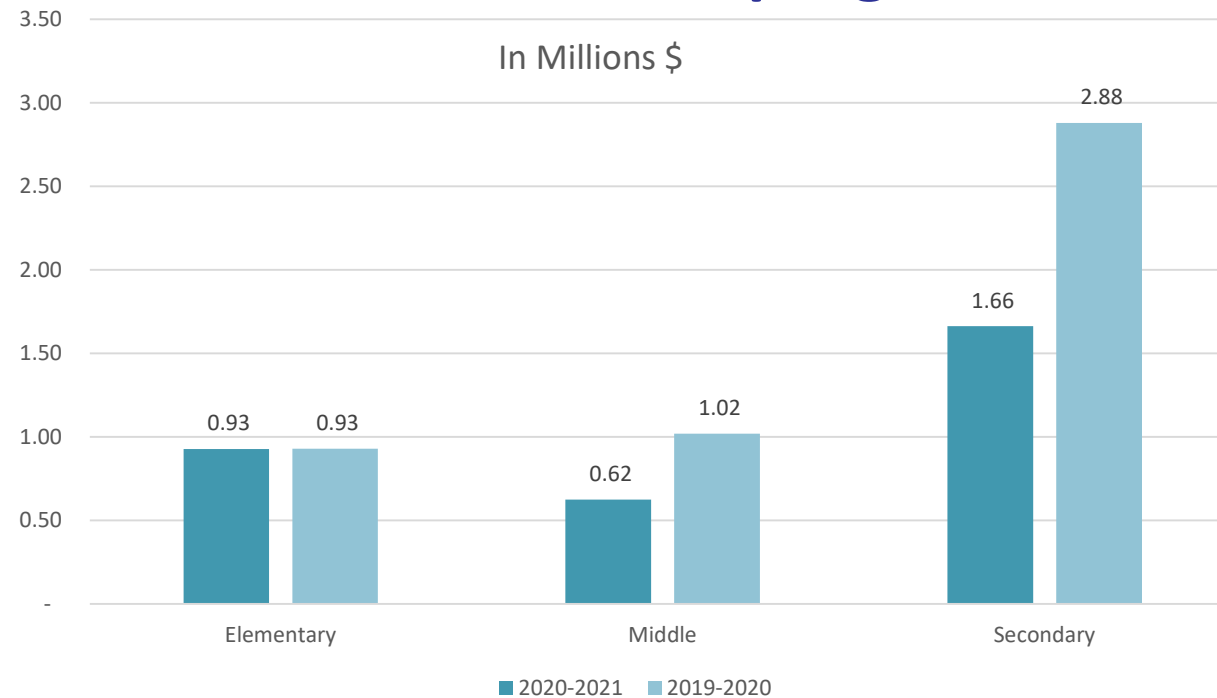
	2021-2022 Amended Annual Budget			2021-2022 Annual Budget		
Operating	\$	% of Total	Per FTE	\$	% of Total	Per FTE
Teachers	\$ 94,960,978	42.57%	\$ 4,884	\$ 92,198,153	43.25%	\$ 4,660
Principals & Vice Principals	14,547,515	6.52%	748	14,385,816	6.75%	727
Educational Assistants	19,539,401	8.76%	1,005	18,641,764	8.75%	942
Support Staff	19,344,762	8.67%	995	19,273,071	9.04%	974
Other Professionals	5,129,702	2.30%	264	4,957,013	2.33%	251
Substitutes	10,515,777	4.71%	541	8,570,336	4.02%	433
Total Salaries	164,038,135	73.54%	8,437	158,026,153	74.14%	7,988
Benefits	37,158,497	16.66%	1,911	36,054,086	16.91%	1,822
Services	8,617,023	3.86%	443	6,314,984	2.96%	319
Transportation	1,086,008	0.49%	56	1,076,545	0.51%	54
Pro-D and Travel	688,548	0.31%	35	727,897	0.34%	37
Rentals & Leases	109,851	0.05%	6	109,851	0.05%	6
Dues and Fees	114,387	0.05%	6	105,199	0.05%	5
Insurance	423,447	0.19%	22	420,003	0.20%	21
Supplies	6,874,404	3.08%	354	6,493,917	3.05%	328
Utilities	3,956,279	1.77%	203	3,828,312	1.80%	194
Total Services & Supplies	21,869,947	9.80%	1,125	19,076,708	8.95%	964
Capital	-	0.00%	-	-	0.00%	-
Total	\$ 223,066,579	100.00%	\$ 11,472	\$ 213,156,947	100.00%	\$ 10,775

Special Purpose Funds

- **Separate funds set up to track revenue and expenses received from the Ministry of Education and external parties that have restrictions on how the funds can be used**
- **Includes School Generated Fund, CommunityLINK and Classroom Enhancement Fund**
- **Operating and Capital funds cannot be transferred to Special Purpose Funds**

School Generated Funds

Funds that are raised and collected by schools including fieldtrip funds, donations, fundraisers, lunch programs, PAC



CommunityLINK

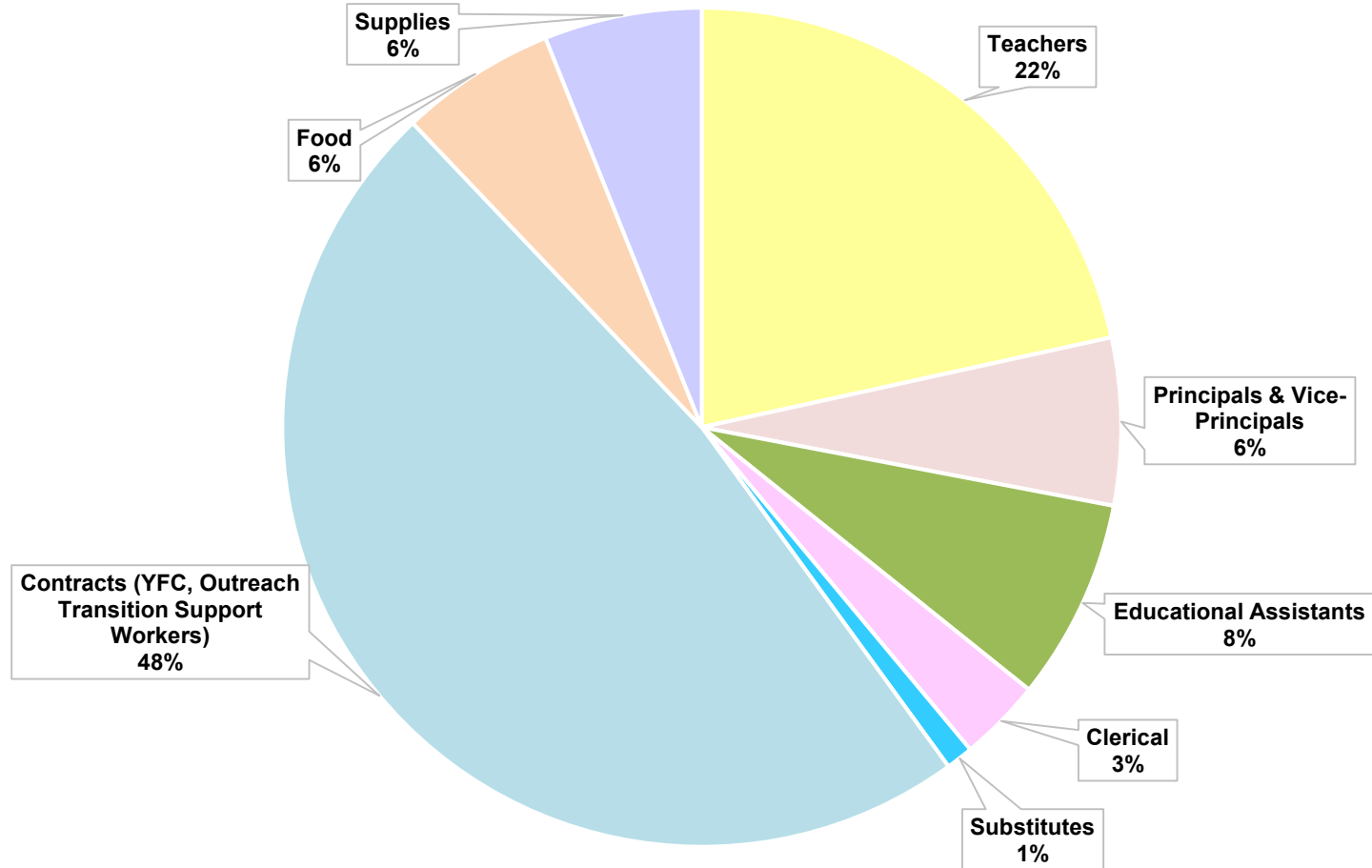
- Learning
- Involves
- Nutrition &
- Knowledge

- **Funds support vulnerable students who may be at risk in terms of academic achievement and social functioning**

- **Schools receiving funding include 3 Secondary, 5 Middle, 8 Elementary, 2 Alternative, 4 Family of schools (each receive YFC)**
- **Not all schools receive CommunityLINK funding**

- **CommunityLINK supports approximately 5,800 vulnerable students in our district through food allocations, school-based counsellor FTE, Teacher FTE, Educational Assistant FTE and Youth and Family Counsellor FTE**

CommunityLINK



Classroom Enhancement Funds

Funds received to address additional costs related to the implementation of the restored GVTA collective agreement language

150.711 FTE Enrolling Teachers	\$	13,753,726
27.922 Non-Enrolling Teachers		2,548,127
D.3.5 (Low Incidence Prep time)		1,427,144
Remedies		1,150,455
Teacher Leave Provisions (TTOC time)		503,516
2.0 FTE Custodial Staffing (CUPE 382)		117,586
1.286 FTE Human Resources Staffing (CUPE 947)		81,357
Total Classroom Enhancement Funds	\$	19,581,911

Special Purpose Fund – Revenues

	2021-2022 Amended Annual Budget	2021-2022 Annual Budget	Increase (Decrease)
Annual Facility Grant	\$ 796,808	\$ 810,279	\$ (13,471)
Learning Improvement Fund	657,183	657,183	-
Scholarships and Bursaries	40,000	32,000	8,000
Provincial Resource Programs (SET, Ledger, PIOP)	1,308,162	1,435,273	(127,111)
School Generated Funds	4,516,793	3,514,400	1,002,393
StrongStart	194,374	192,000	2,374
Ready, Set, Learn	78,323	66,150	12,173
Official Languages in Education Protocol (OLEP)	407,238	407,238	-
CommunityLINK	4,320,649	4,198,998	121,651
Classroom Enhancement Fund	19,581,911	16,332,331	3,249,580
First Nation Student Transportation	57,172	-	57,172
Mental Health in Schools	93,395	-	93,395
Changing Results for Young Children	53,179	-	53,179
Safe Return to School/Restart: Health & Safety Grant	456,742	-	456,742
Federal Safe Return to Class Fund	614,310	-	614,310
Estate Trust	10,000	12,500	(2,500)
Special Purpose Revenues	\$ 33,186,239	\$ 27,658,352	\$ 5,527,887

Capital Fund

- Includes expenditures related to land, buildings, computer hardware and software, vehicles and equipment
- Funded from Ministry of Education capital grants, local capital, operating funds and special purpose funds
- Ministry of Education Grant Revenue is recognized when maintenance expenses (non-capital) are incurred, including:
 - Mt. Doug window replacements
 - Asbestos inspections
 - Painting
 - Lighting, flooring, roofing and electrical replacements
- **Local Capital Operations and Maintenance Expenses include:**
 - Non-capital expenditures from Child Care Capital reserve (e.g. painting)
 - Student device repairs

Capital Fund

- **Statement 4, Acquisitions from Tangible Capital Assets total \$28.0M**
- **These are planned current year capital expenditures from Operating and Special Purpose, Local Capital and Bylaw Capital Revenue**

Special Purpose (\$0.25M)	Local Capital (\$2.1M)	Deferred Capital Revenue (\$28.0M)
School Generated Funds	Inclusion for Learning	Vic High Seismic
	Sundance-Bank Furniture & Equipment	Cedar Hill Seismic
	Various technology	Northridge & Lake Hill Playgrounds
	School & Department Operating purchases	Various AFG, SEP & CNCP projects
		Child Care Spaces (10 Schools)

Amended Annual Budget Bylaw

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2021-2022 Amended Annual Budget Bylaw in the amount of \$272,964,571 be read a first time the 22nd day of February, 2022.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2021-2022 Amended Annual Budget Bylaw in the amount of \$272,964,571 be read a second time the 22nd day of February, 2022.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the 2021/2022 Amended Annual Budget Bylaw at the meeting of February 22, 2022.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2021-2022 Amended Annual Budget Bylaw in the amount of \$272,964,571 be read a third time, passed and adopted the 22nd day of February, 2022; and that the Secretary-Treasurer and Board Chair be authorized to sign, seal and execute the bylaw on behalf of the Board.

Amended Annual Budget

School District No. 61 (Greater Victoria)

June 30, 2022

School District No. 61 (Greater Victoria)

June 30, 2022

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 61 (Greater Victoria) Amended 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 \$272,964,571 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2022;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 22nd DAY OF FEBRUARY, 2022.

Secretary Treasurer

School District No. 61 (Greater Victoria)

Statement 2

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

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,836,410	19,373,995
Adult	29,750	31,344
Other	-	10,500
Total Ministry Operating Grant Funded FTE's	19,866,160	19,415,839
Revenues	\$	\$
Provincial Grants		
Ministry of Education	228,369,424	216,081,028
Other	171,515	112,750
Tuition	14,976,889	12,242,537
Other Revenue	6,684,334	5,529,152
Rentals and Leases	2,404,195	1,779,874
Investment Income	432,900	415,552
Amortization of Deferred Capital Revenue	7,880,357	7,969,213
Total Revenue	260,919,614	244,130,106
Expenses		
Instruction	221,066,881	207,618,206
District Administration	6,662,198	6,329,294
Operations and Maintenance	41,570,888	38,027,511
Transportation and Housing	1,301,674	1,291,815
Total Expense	270,601,641	253,266,826
Net Revenue (Expense)	(9,682,027)	(9,136,720)
Budgeted Allocation (Retirement) of Surplus (Deficit)	6,126,523	5,658,406
Budgeted Surplus (Deficit), for the year	(3,555,504)	(3,478,314)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,555,504)	(3,478,314)
Budgeted Surplus (Deficit), for the year	(3,555,504)	(3,478,314)

School District No. 61 (Greater Victoria)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	223,066,579	213,156,947
Special Purpose Funds - Total Expense	32,936,239	27,658,352
Special Purpose Funds - Tangible Capital Assets Purchased	250,000	
Capital Fund - Total Expense	14,598,823	12,451,527
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,112,930	1,000,000
Total Budget Bylaw Amount	<u>272,964,571</u>	<u>254,266,826</u>

Approved by the Board

Signature _____ Date _____

Signature _____ Date _____

Signature _____ Date _____

DRAFT

School District No. 61 (Greater Victoria)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(9,682,027)</u>	<u>(9,136,720)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(250,000)	
From Local Capital	(2,112,930)	(1,000,000)
From Deferred Capital Revenue	(27,960,311)	(49,712,864)
Total Acquisition of Tangible Capital Assets	<u>(30,323,241)</u>	<u>(50,712,864)</u>
Amortization of Tangible Capital Assets	<u>11,695,319</u>	<u>11,451,527</u>
Total Effect of change in Tangible Capital Assets	<u>(18,627,922)</u>	<u>(39,261,337)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(28,309,949)</u>	<u>(48,398,057)</u>

School District No. 61 (Greater Victoria)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	13,192,739	-	48,084,447	61,277,186
Changes for the year				
Net Revenue (Expense) for the year	(6,126,523)	250,000	(3,805,504)	(9,682,027)
Interfund Transfers				
Tangible Capital Assets Purchased		(250,000)	250,000	-
Net Changes for the year	(6,126,523)	-	(3,555,504)	(9,682,027)
Budgeted Accumulated Surplus (Deficit), end of year	7,066,216	-	44,528,943	51,595,159

School District No. 61 (Greater Victoria)

Schedule 2

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	196,850,094	190,981,576
Other	171,515	112,750
Tuition	14,976,889	12,242,537
Other Revenue	2,184,334	2,029,152
Rentals and Leases	2,404,195	1,779,874
Investment Income	353,029	352,652
Total Revenue	216,940,056	207,498,541
Expenses		
Instruction	188,927,450	180,770,133
District Administration	6,662,198	6,329,294
Operations and Maintenance	26,175,257	24,765,705
Transportation and Housing	1,301,674	1,291,815
Total Expense	223,066,579	213,156,947
Net Revenue (Expense)	(6,126,523)	(5,658,406)
Budgeted Prior Year Surplus Appropriation	6,126,523	5,658,406
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		-
Total Net Transfers	-	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 61 (Greater Victoria)

Schedule 2A

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	194,634,007	188,753,064
ISC/LEA Recovery	(989,902)	(966,444)
Other Ministry of Education Grants		
Pay Equity	2,896,617	2,896,617
Funding for Graduated Adults	49,043	100,287
Student Transportation Fund	20,027	20,027
Support Staff Benefits Grant	193,437	193,437
FSA Scorer Grant	17,740	17,740
Summer School Operating Grand Reduction		(33,152)
ECE Dual Credit Project	25,000	
Early Learning Framework Implementation	4,125	
Total Provincial Grants - Ministry of Education	<u>196,850,094</u>	<u>190,981,576</u>
Provincial Grants - Other	<u>171,515</u>	<u>112,750</u>
Tuition		
Summer School Fees	-	-
Continuing Education	-	7,000
International and Out of Province Students	14,973,989	12,217,537
Distributed Learning	2,900	18,000
Total Tuition	<u>14,976,889</u>	<u>12,242,537</u>
Other Revenues		
Other School District/Education Authorities	2,700	
Funding from First Nations	989,902	966,444
Miscellaneous		
Odyssey French Language Assistant Funding	-	27,100
Indigenous Education Curriculum Project	5,000	5,000
Cafeteria Revenue	110,722	55,000
International Education Revenues	690,164	639,527
ArtsStarts Grant	17,600	17,600
BC Hydro Commercial Energy Manager Program Funding	37,500	37,500
Miscellaneous	330,746	280,981
Total Other Revenue	<u>2,184,334</u>	<u>2,029,152</u>
Rentals and Leases	<u>2,404,195</u>	<u>1,779,874</u>
Investment Income	<u>353,029</u>	<u>352,652</u>
Total Operating Revenue	<u><u>216,940,056</u></u>	<u><u>207,498,541</u></u>

School District No. 61 (Greater Victoria)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	94,960,978	92,198,153
Principals and Vice Principals	14,547,515	14,385,816
Educational Assistants	19,539,401	18,641,764
Support Staff	19,344,762	19,273,071
Other Professionals	5,129,702	4,957,013
Substitutes	10,515,777	8,570,336
Total Salaries	164,038,135	158,026,153
Employee Benefits	37,158,497	36,054,086
Total Salaries and Benefits	201,196,632	194,080,239
Services and Supplies		
Services	8,617,023	6,314,984
Student Transportation	1,086,008	1,076,545
Professional Development and Travel	688,548	727,897
Rentals and Leases	109,851	109,851
Dues and Fees	114,387	105,199
Insurance	423,447	420,003
Supplies	6,874,404	6,493,917
Utilities	3,956,279	3,828,312
Total Services and Supplies	21,869,947	19,076,708
Total Operating Expense	223,066,579	213,156,947

School District No. 61 (Greater Victoria)

Amended 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	71,732,270	5,561,544	2,385,297	196,237	222,676	8,296,834	88,394,858
1.03 Career Programs	825,064	122,923	335,105			26,841	1,309,933
1.07 Library Services	2,174,745			314,274		82,885	2,571,904
1.08 Counselling	2,869,405					99,025	2,968,430
1.10 Special Education	10,053,643	532,383	16,000,256	220,609		964,684	27,771,575
1.30 English Language Learning	2,170,379	85,544		13,497		90,798	2,360,218
1.31 Indigenous Education	322,032	141,362	744,025	51,931	146,784	48,968	1,455,102
1.41 School Administration		7,805,083		4,151,283		13,906	11,970,272
1.60 Summer School							-
1.61 Continuing Education	169,500	28,758		59,464		5,905	263,627
1.62 International and Out of Province Students	4,593,095		9,724	851,445	754,612	279,004	6,487,880
1.64 Other			6,374				6,374
Total Function 1	94,910,133	14,277,597	19,480,781	5,858,740	1,124,072	9,908,850	145,560,173
4 District Administration							
4.11 Educational Administration		169,266		331,285	1,062,824	15,426	1,578,801
4.40 School District Governance					326,088		326,088
4.41 Business Administration		100,652		1,277,522	1,328,950	78,446	2,785,570
Total Function 4	-	269,918	-	1,608,807	2,717,862	93,872	4,690,459
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	50,845		55,153	324,013	1,022,063	16,641	1,468,715
5.50 Maintenance Operations				10,633,791	151,265	412,706	11,197,762
5.52 Maintenance of Grounds				847,396		83,708	931,104
5.56 Utilities							-
Total Function 5	50,845	-	55,153	11,805,200	1,173,328	513,055	13,597,581
7 Transportation and Housing							
7.41 Transportation and Housing Administration				25,549	114,440		139,989
7.70 Student Transportation			3,467	46,466			49,933
Total Function 7	-	-	3,467	72,015	114,440	-	189,922
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	94,960,978	14,547,515	19,539,401	19,344,762	5,129,702	10,515,777	164,038,135

School District No. 61 (Greater Victoria)

Amended 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 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	88,394,858	20,135,653	108,530,511	3,924,361	112,454,872	107,955,458
1.03 Career Programs	1,309,933	301,107	1,611,040	992,674	2,603,714	2,403,947
1.07 Library Services	2,571,904	600,463	3,172,367	128,853	3,301,220	3,222,845
1.08 Counselling	2,968,430	693,555	3,661,985	6,608	3,668,593	3,551,244
1.10 Special Education	27,771,575	6,603,421	34,374,996	1,088,051	35,463,047	34,740,474
1.30 English Language Learning	2,360,218	547,662	2,907,880	38,402	2,946,282	2,922,740
1.31 Indigenous Education	1,455,102	309,933	1,765,035	1,194,480	2,959,515	2,394,091
1.41 School Administration	11,970,272	2,629,338	14,599,610	168,345	14,767,955	14,419,920
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	263,627	60,719	324,346	5,000	329,346	319,607
1.62 International and Out of Province Students	6,487,880	1,471,995	7,959,875	2,363,021	10,322,896	8,727,057
1.64 Other	6,374	1,492	7,866	102,144	110,010	112,750
Total Function 1	145,560,173	33,355,338	178,915,511	10,011,939	188,927,450	180,770,133
4 District Administration						
4.11 Educational Administration	1,578,801	312,484	1,891,285	65,116	1,956,401	1,971,900
4.40 School District Governance	326,088	33,398	359,486	154,252	513,738	535,229
4.41 Business Administration	2,785,570	594,372	3,379,942	812,117	4,192,059	3,822,165
Total Function 4	4,690,459	940,254	5,630,713	1,031,485	6,662,198	6,329,294
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,468,715	298,904	1,767,619	792,323	2,559,942	2,316,392
5.50 Maintenance Operations	11,197,762	2,332,718	13,530,480	3,513,379	17,043,859	16,153,834
5.52 Maintenance of Grounds	931,104	191,639	1,122,743	528,173	1,650,916	1,650,915
5.56 Utilities	-	-	-	4,920,540	4,920,540	4,644,564
Total Function 5	13,597,581	2,823,261	16,420,842	9,754,415	26,175,257	24,765,705
7 Transportation and Housing						
7.41 Transportation and Housing Administration	139,989	27,954	167,943	3,307	171,250	165,480
7.70 Student Transportation	49,933	11,690	61,623	1,068,801	1,130,424	1,126,335
Total Function 7	189,922	39,644	229,566	1,072,108	1,301,674	1,291,815
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	164,038,135	37,158,497	201,196,632	21,869,947	223,066,579	213,156,947

School District No. 61 (Greater Victoria)

Schedule 3

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

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	28,615,826	24,099,452
Other Revenue	4,500,000	3,500,000
Investment Income	70,413	58,900
Total Revenue	<u>33,186,239</u>	<u>27,658,352</u>
Expenses		
Instruction	32,139,431	26,848,073
Operations and Maintenance	796,808	810,279
Total Expense	<u>32,936,239</u>	<u>27,658,352</u>
Net Revenue (Expense)	<u>250,000</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(250,000)	-
Total Net Transfers	<u>(250,000)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Amended 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			668,776	5,497	3,711,279	2,374	49,723		521,651
Add: Restricted Grants									
Provincial Grants - Ministry of Education	793,188	657,183		190,549		192,000	68,600	407,238	3,998,998
Other			15,000		4,500,000				
Investment Income	3,620		51,932		16,793				
	796,808	657,183	66,932	190,549	4,516,793	192,000	68,600	407,238	3,998,998
Less: Allocated to Revenue	796,808	657,183	40,000	124,334	4,516,793	194,374	78,323	407,238	4,320,649
Recovered				4,497					
Deferred Revenue, end of year	-	-	695,708	67,215	3,711,279	-	40,000	-	200,000
Revenues									
Provincial Grants - Ministry of Education	793,188	657,183		124,334		194,374	78,323	407,238	4,320,649
Other Revenue					4,500,000				
Investment Income	3,620		40,000		16,793				
	796,808	657,183	40,000	124,334	4,516,793	194,374	78,323	407,238	4,320,649
Expenses									
Salaries									
Teachers								77,746	753,735
Principals and Vice Principals				2,536				57,029	231,680
Educational Assistants		531,066		95,007	5,759	129,918			270,121
Support Staff								6,368	110,947
Substitutes		21,569			30,037	7,423	10,500	60,000	38,897
	-	552,635	-	97,543	35,796	137,341	10,500	201,143	1,405,380
Employee Benefits		104,548		19,701	5,314	32,200	1,720	41,659	322,467
Services and Supplies	796,808		40,000	7,090	4,225,683	24,833	66,103	164,436	2,592,802
	796,808	657,183	40,000	124,334	4,266,793	194,374	78,323	407,238	4,320,649
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	250,000	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(250,000)				
	-	-	-	-	(250,000)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Ledger School
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		515,437	251,925	34,953		28,179		614,310	21,868
Add: Restricted Grants									
Provincial Grants - Ministry of Education	702,459	17,728,997	1,603,529	22,219	113,395	25,000	456,742		366,840
Other									
Investment Income									
	702,459	17,728,997	1,603,529	22,219	113,395	25,000	456,742	-	366,840
Less: Allocated to Revenue	702,459	17,728,997	1,150,455	57,172	93,395	53,179	456,742	614,310	367,840
Recovered		515,437	704,999						20,868
Deferred Revenue, end of year	-	-	-	-	20,000	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	702,459	17,728,997	1,150,455	57,172	93,395	53,179	456,742	614,310	367,840
Other Revenue									
Investment Income									
	702,459	17,728,997	1,150,455	57,172	93,395	53,179	456,742	614,310	367,840
Expenses									
Salaries									
Teachers		13,909,431							188,197
Principals and Vice Principals									7,542
Educational Assistants									68,438
Support Staff	162,468						377,702		
Substitutes	429,621	1,217,700	981,617		21,668	24,633			9,030
	592,089	15,127,131	981,617	-	21,668	24,633	377,702	-	273,207
Employee Benefits	110,370	2,601,866	168,838	57,172	3,727	4,236	46,457		63,816
Services and Supplies					68,000	24,310	32,583	614,310	30,817
	702,459	17,728,997	1,150,455	57,172	93,395	53,179	456,742	614,310	367,840
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	1,515	113,140	6,540,627
Add: Restricted Grants			
Provincial Grants - Ministry of Education	814,473		28,141,410
Other			4,515,000
Investment Income		11,099	83,444
	814,473	11,099	32,739,854
Less: Allocated to Revenue	815,988	10,000	33,186,239
Recovered			1,245,801
Deferred Revenue, end of year	-	114,239	4,848,441
Revenues			
Provincial Grants - Ministry of Education	815,988		28,615,826
Other Revenue			4,500,000
Investment Income		10,000	70,413
	815,988	10,000	33,186,239
Expenses			
Salaries			
Teachers	212,112		15,141,221
Principals and Vice Principals	16,745		315,532
Educational Assistants	142,807		1,243,116
Support Staff	27,231		684,716
Substitutes			2,852,695
	398,895	-	20,237,280
Employee Benefits	88,806		3,672,897
Services and Supplies	328,287	10,000	9,026,062
	815,988	10,000	32,936,239
Net Revenue (Expense) before Interfund Transfers	-	-	250,000
Interfund Transfers			
Tangible Capital Assets Purchased			(250,000)
	-	-	(250,000)
Net Revenue (Expense)	-	-	-

School District No. 61 (Greater Victoria)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,903,504		2,903,504	1,000,000
Investment Income		9,458	9,458	4,000
Amortization of Deferred Capital Revenue	7,880,357		7,880,357	7,969,213
Total Revenue	10,783,861	9,458	10,793,319	8,973,213
Expenses				
Operations and Maintenance	2,903,504		2,903,504	1,000,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,695,319		11,695,319	11,451,527
Total Expense	14,598,823	-	14,598,823	12,451,527
Net Revenue (Expense)	(3,814,962)	9,458	(3,805,504)	(3,478,314)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	250,000		250,000	
Total Net Transfers	250,000	-	250,000	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,112,930	(2,112,930)	-	
Total Other Adjustments to Fund Balances	2,112,930	(2,112,930)	-	
Budgeted Surplus (Deficit), for the year	(1,452,032)	(2,103,472)	(3,555,504)	(3,478,314)