

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 28th 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 28th 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)

Statement 2

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	272,964,571	254,266,826

Approved by the Board

[Redacted Signature]

March 1, 2022

Signature of the Chairperson of the Board of Education

Date Signed

[Redacted Signature]

March 1, 2022

Signature of the Superintendent

Date Signed

[Redacted Signature]

Feb 28 / 2022

Signature of the Secretary Treasurer

Date Signed

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	(9,682,027)	(9,136,720)
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	(30,323,241)	(50,712,864)
Amortization of Tangible Capital Assets	11,695,319	11,451,527
Total Effect of change in Tangible Capital Assets	(18,627,922)	(39,261,337)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(28,309,949)	(48,398,057)

School District No. 61 (Greater Victoria)

Schedule 1

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 Grant Reduction		(33,152)
ECE Dual Credit Project	25,000	
Early Learning Framework Implementation	4,125	
Total Provincial Grants - Ministry of Education	196,850,094	190,981,576
Provincial Grants - Other	171,515	112,750
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	14,976,889	12,242,537
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	2,184,334	2,029,152
Rentals and Leases	2,404,195	1,779,874
Investment Income	353,029	352,652
Total Operating Revenue	216,940,056	207,498,541

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)

Schedule 2C

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	169,500	28,758		59,464		5,905	263,627
1.61 Continuing Education	4,593,095		9,724	851,445	754,612	279,004	6,487,880
1.62 International and Out of Province Students			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

Schedule 2C

	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 Counseling	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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
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	33,186,239	27,658,352
Expenses		
Instruction	32,139,431	26,848,073
Operations and Maintenance	796,808	810,279
Total Expense	32,936,239	27,658,352
Net Revenue (Expense)	250,000	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(250,000)	-
Total Net Transfers	(250,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 61 (Greater Victoria)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

Deferred Revenue, beginning of year									
	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	793,188	657,183	668,776	5,497	3,711,279	2,374	49,723		521,651
Other	3,620		15,000		4,500,000				
Investment Income	796,808	657,183	51,932		16,793	192,000	68,600	407,238	3,998,998
			66,932	190,549	4,516,793	192,000	68,600	407,238	3,998,998
Less: Allocated to Revenue Recovered	796,808	657,183	40,000	124,334	4,516,793	194,374	78,323	407,238	4,320,649
				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	4,500,000	194,374	78,323	407,238	4,320,649
Other Revenue	3,620		40,000		16,793				
Investment Income	796,808	657,183	40,000	124,334	4,516,793	194,374	78,323	407,238	4,320,649
Expenses									
Salaries									
Teachers									
Principals and Vice Principals				2,536				77,746	753,735
Educational Assistants		531,066		95,007	5,759	129,918		57,029	231,680
Support Staff									270,121
Substitutes		21,569			30,037	7,423	10,500	6,368	110,947
		552,635		97,543	35,796	137,341	10,500	60,000	38,897
								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
		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

Schedule 3A

	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	\$	\$	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	702,459	17,728,997	1,603,529	22,219	113,395	25,000	456,742	614,310	366,840
Other									
Investment Income									
Less: Allocated to Revenue									
Recovered	702,459	17,728,997	1,150,455	57,172	93,395	53,179	456,742	614,310	367,840
Deferred Revenue, end of year	-	515,437	704,999	-	20,000	-	-	-	20,868
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									
Expenses									
Salaries									
Teachers									188,197
Principals and Vice Principals									7,542
Educational Assistants									68,438
Support Staff									
Substitutes	162,468	1,217,700	981,617	-	21,668	24,633	377,702	-	9,030
	429,621	15,127,131	981,617		21,668	24,633	377,702		273,207
Employee Benefits									
Services and Supplies	110,370	2,601,866	168,838	57,172	3,727	4,236	46,457	614,310	63,816
	702,459	17,728,997	1,150,455	57,172	68,000	24,310	32,583	614,310	30,817
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	367,840
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

Schedule 3A

	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		11,099	4,515,000
Investment Income	814,473	11,099	32,739,854
Less: Allocated to Revenue Recovered	815,988	10,000	33,186,239
Deferred Revenue, end of year	-	114,239	1,245,801
Revenues			4,848,441
Provincial Grants - Ministry of Education	815,988		28,615,826
Other Revenue			4,500,000
Investment Income		10,000	70,413
Expenses			33,186,239
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)

