

Annual Budget

School District No. 61 (Greater Victoria)

June 30, 2023

School District No. 61 (Greater Victoria)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$268,456,989 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 4th DAY OF APRIL, 2022;

READ A SECOND TIME THE 4th DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 7th DAY OF APRIL, 2022;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Annual Budget Bylaw 2022/2023, adopted by the Board the 7th DAY OF APRIL, 2022.



Secretary Treasurer

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,861,887	19,373,995
Adult	24,729	31,344
Other	-	10,500
Total Ministry Operating Grant Funded FTE's	19,886,616	19,415,839
Revenues	\$	\$
Provincial Grants		
Ministry of Education	225,468,923	216,081,028
Other	112,750	112,750
Tuition	15,107,619	12,242,537
Other Revenue	13,539,461	5,529,152
Rentals and Leases	2,696,572	1,779,874
Investment Income	442,760	415,552
Amortization of Deferred Capital Revenue	8,021,537	7,969,213
Total Revenue	265,389,622	244,130,106
Expenses		
Instruction	218,657,177	207,618,206
District Administration	6,617,225	6,329,294
Operations and Maintenance	39,258,707	38,027,511
Transportation and Housing	1,216,025	1,291,815
Total Expense	265,749,134	253,266,826
Net Revenue (Expense)	(359,512)	(9,136,720)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,300,000	5,658,406
Budgeted Surplus (Deficit), for the year	1,940,488	(3,478,314)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,940,488	(3,478,314)
Budgeted Surplus (Deficit), for the year	1,940,488	(3,478,314)

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	219,620,773	213,156,947
Special Purpose Funds - Total Expense	32,238,932	27,658,352
Capital Fund - Total Expense	13,889,429	12,451,527
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,707,855	1,000,000
Total Budget Bylaw Amount	268,456,989	254,266,826

Approved by the Board

[Redacted Signature]

June 7, 2022

Signature of the Chairperson of the Board of Education

Date Signed

[Redacted Signature]

May 9, 2022

Signature of the Superintendent

Date Signed

[Redacted Signature]

May 6, 2022

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, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(359,512)</u>	<u>(9,136,720)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(2,707,855)	(1,000,000)
From Deferred Capital Revenue	<u>(34,492,121)</u>	<u>(49,712,864)</u>
Total Acquisition of Tangible Capital Assets	(37,199,976)	(50,712,864)
Amortization of Tangible Capital Assets	<u>11,389,429</u>	<u>11,451,527</u>
Total Effect of change in Tangible Capital Assets	(25,810,547)	(39,261,337)
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(26,170,059)</u>	<u>(48,398,057)</u>

School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	196,795,611	190,981,576
Other	112,750	112,750
Tuition	15,107,619	12,242,537
Other Revenue	2,239,461	2,029,152
Rentals and Leases	2,696,572	1,779,874
Investment Income	368,760	352,652
Total Revenue	<u>217,320,773</u>	<u>207,498,541</u>
Expenses		
Instruction	187,232,296	180,770,133
District Administration	6,617,225	6,329,294
Operations and Maintenance	24,555,227	24,765,705
Transportation and Housing	1,216,025	1,291,815
Total Expense	<u>219,620,773</u>	<u>213,156,947</u>
Net Revenue (Expense)	<u>(2,300,000)</u>	<u>(5,658,406)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,300,000</u>	<u>5,658,406</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	194,583,765	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	68,850	100,287
Student Transportation Fund	20,027	20,027
Support Staff Benefits Grant	198,514	193,437
FSA Scorer Grant	17,740	17,740
Summer School Operating Grant Reduction	-	(33,152)
Total Provincial Grants - Ministry of Education	196,795,611	190,981,576
Provincial Grants - Other	112,750	112,750
Tuition		
Continuing Education	-	7,000
International and Out of Province Students	15,104,719	12,217,537
Distributed Learning	2,900	18,000
Total Tuition	15,107,619	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
Industry Training Authority	175,000	175,000
Cafeteria Revenue	100,000	55,000
International Education Revenues	562,399	639,527
ArtsStarts Grant	17,600	17,600
BC Hydro Commercial Energy Manager Program Funding	-	37,500
Miscellaneous	391,860	110,981
Total Other Revenue	2,239,461	2,029,152
Rentals and Leases	2,696,572	1,779,874
Investment Income	368,760	352,652
Total Operating Revenue	217,320,773	207,498,541

School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	96,707,978	92,198,153
Principals and Vice Principals	13,921,381	14,385,816
Educational Assistants	19,746,848	18,641,764
Support Staff	18,979,392	19,273,071
Other Professionals	4,830,042	4,957,013
Substitutes	8,675,067	8,570,336
Total Salaries	162,860,708	158,026,153
Employee Benefits	37,928,774	36,054,086
Total Salaries and Benefits	200,789,482	194,080,239
Services and Supplies		
Services	7,106,116	6,314,984
Student Transportation	901,500	1,076,545
Professional Development and Travel	881,322	727,897
Rentals and Leases	109,851	109,851
Dues and Fees	109,831	105,199
Insurance	427,403	420,003
Supplies	5,285,907	6,493,917
Utilities	4,009,361	3,828,312
Total Services and Supplies	18,831,291	19,076,708
Total Operating Expense	219,620,773	213,156,947

School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	72,767,313	5,039,513	2,332,706	209,404	221,556	6,630,814	87,201,306
1.03 Career Programs	731,364	123,124	335,379			30,949	1,220,816
1.07 Library Services	2,185,563			364,810		86,539	2,636,912
1.08 Counselling	2,825,978					108,343	2,934,321
1.10 Special Education	10,378,146	409,128	16,113,562	220,609		732,067	27,853,512
1.30 English Language Learning	2,071,678	84,217		13,497		92,032	2,261,424
1.31 Indigenous Education	506,844		910,048	46,431	155,354	27,456	1,646,133
1.41 School Administration		7,966,235		4,118,875		45,000	12,130,110
1.60 Summer School							-
1.61 Continuing Education	121,425	28,805		58,838		4,575	213,643
1.62 International and Out of Province Students	5,068,822			859,631	751,025	285,705	6,965,183
1.64 Other							-
Total Function 1	96,657,133	13,651,022	19,691,695	5,892,095	1,127,935	8,043,480	145,063,360
4 District Administration							
4.11 Educational Administration		169,542		297,264	741,214	13,898	1,221,918
4.40 School District Governance				53,988	334,387		388,375
4.41 Business Administration		100,817		1,280,720	1,470,004	88,528	2,940,069
Total Function 4	-	270,359	-	1,631,972	2,545,605	102,426	4,550,362
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	50,845		55,153	314,685	901,325	19,996	1,342,004
5.50 Maintenance Operations				9,948,223	143,952	509,165	10,601,340
5.52 Maintenance of Grounds				1,072,188			1,072,188
5.56 Utilities							-
Total Function 5	50,845	-	55,153	11,335,096	1,045,277	529,161	13,015,532
7 Transportation and Housing							
7.41 Transportation and Housing Administration				25,549	111,225		136,774
7.70 Student Transportation				94,680			94,680
Total Function 7	-	-	-	120,229	111,225	-	231,454
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	96,707,978	13,921,381	19,746,848	18,979,392	4,830,042	8,675,067	162,860,708

School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	87,201,306	20,833,144	108,034,450	3,457,560	111,492,010	107,955,458
1.03 Career Programs	1,220,816	287,015	1,507,831	740,332	2,248,163	2,403,947
1.07 Library Services	2,636,912	628,531	3,265,443		3,265,443	3,222,845
1.08 Counselling	2,934,321	698,819	3,633,140		3,633,140	3,551,244
1.10 Special Education	27,853,512	6,607,903	34,461,415	858,330	35,319,745	34,740,474
1.30 English Language Learning	2,261,424	535,108	2,796,532	147,912	2,944,444	2,922,740
1.31 Indigenous Education	1,646,133	381,324	2,027,457	719,195	2,746,652	2,394,091
1.41 School Administration	12,130,110	2,624,944	14,755,054		14,755,054	14,419,920
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	213,643	50,008	263,651	3,150	266,801	319,607
1.62 International and Out of Province Students	6,965,183	1,617,327	8,582,510	1,865,584	10,448,094	8,727,057
1.64 Other	-	-	-	112,750	112,750	112,750
Total Function 1	145,063,360	34,264,123	179,327,483	7,904,813	187,232,296	180,770,133
4 District Administration						
4.11 Educational Administration	1,221,918	247,744	1,469,662	58,563	1,528,225	1,971,900
4.40 School District Governance	388,375	45,951	434,326	485,047	919,373	535,229
4.41 Business Administration	2,940,069	630,189	3,570,258	599,369	4,169,627	3,822,165
Total Function 4	4,550,362	923,884	5,474,246	1,142,979	6,617,225	6,329,294
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,342,004	275,758	1,617,762	706,582	2,324,344	2,316,392
5.50 Maintenance Operations	10,601,340	2,190,823	12,792,163	2,824,708	15,616,871	16,153,834
5.52 Maintenance of Grounds	1,072,188	224,087	1,296,275	342,703	1,638,978	1,650,915
5.56 Utilities	-	-	-	4,975,034	4,975,034	4,644,564
Total Function 5	13,015,532	2,690,668	15,706,200	8,849,027	24,555,227	24,765,705
7 Transportation and Housing						
7.41 Transportation and Housing Administration	136,774	27,376	164,150	6,000	170,150	165,480
7.70 Student Transportation	94,680	22,723	117,403	928,472	1,045,875	1,126,335
Total Function 7	231,454	50,099	281,553	934,472	1,216,025	1,291,815
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	162,860,708	37,928,774	200,789,482	18,831,291	219,620,773	213,156,947

School District No. 61 (Greater Victoria)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023	2022
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	26,173,312	24,099,452
Other Revenue	6,000,000	3,500,000
Investment Income	65,620	58,900
Total Revenue	<u>32,238,932</u>	<u>27,658,352</u>
Expenses		
Instruction	31,424,881	26,848,073
Operations and Maintenance	814,051	810,279
Total Expense	<u>32,238,932</u>	<u>27,658,352</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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			695,708		3,711,279				200,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	810,431	662,315		126,310		192,000	68,600	468,090	3,998,998
Other			15,000		6,000,000				
Investment Income	3,620		54,500		15,500				
	814,051	662,315	69,500	126,310	6,015,500	192,000	68,600	468,090	3,998,998
Less: Allocated to Revenue	814,051	662,315	40,000	126,310	6,015,500	192,000	68,600	468,090	4,198,998
Deferred Revenue, end of year	-	-	725,208	-	3,711,279	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	810,431	662,315		126,310		192,000	68,600	468,090	4,198,998
Other Revenue					6,000,000				
Investment Income	3,620		40,000		15,500				
	814,051	662,315	40,000	126,310	6,015,500	192,000	68,600	468,090	4,198,998
Expenses									
Salaries									
Teachers								68,499	1,249,601
Principals and Vice Principals				2,590				56,144	299,175
Educational Assistants		537,945		95,007		131,710			270,121
Support Staff									110,947
Substitutes		21,740			50,000	6,430		60,000	58,532
	-	559,685	-	97,597	50,000	138,140	-	184,643	1,988,376
Employee Benefits		102,630		22,475	9,500	32,260		37,393	462,699
Services and Supplies	814,051		40,000	6,238	5,956,000	21,600	68,600	246,054	1,747,923
	814,051	662,315	40,000	126,310	6,015,500	192,000	68,600	468,090	4,198,998
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						34,492			

School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Ledger School	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					118,284	4,725,271
Add: Restricted Grants						
Provincial Grants - Ministry of Education	702,459	17,728,997	374,544	840,568		25,973,312
Other						6,015,000
Investment Income					9,000	82,620
	702,459	17,728,997	374,544	840,568	9,000	32,070,932
Less: Allocated to Revenue	702,459	17,728,997	374,544	840,568	6,500	32,238,932
Deferred Revenue, end of year	-	-	-	-	120,784	4,557,271
Revenues						
Provincial Grants - Ministry of Education	702,459	17,728,997	374,544	840,568		26,173,312
Other Revenue						6,000,000
Investment Income					6,500	65,620
	702,459	17,728,997	374,544	840,568	6,500	32,238,932
Expenses						
Salaries						
Teachers		14,297,578	194,592	215,953		16,026,223
Principals and Vice Principals			7,681	17,238		382,828
Educational Assistants			69,828	167,804		1,272,415
Support Staff	167,099			27,785		305,831
Substitutes	420,534		9,770			627,006
	587,633	14,297,578	281,871	428,780	-	18,614,303
Employee Benefits	114,826	3,431,419	66,648	100,777		4,380,627
Services and Supplies			26,025	311,011	6,500	9,244,002
	702,459	17,728,997	374,544	840,568	6,500	32,238,932
Net Revenue (Expense)	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	294,219					328,711

School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,500,000		2,500,000	1,000,000
Other Revenue		5,300,000	5,300,000	
Investment Income		8,380	8,380	4,000
Amortization of Deferred Capital Revenue	8,021,537		8,021,537	7,969,213
Total Revenue	10,521,537	5,308,380	15,829,917	8,973,213
Expenses				
Operations and Maintenance	2,500,000		2,500,000	1,000,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,389,429		11,389,429	11,451,527
Total Expense	13,889,429	-	13,889,429	12,451,527
Net Revenue (Expense)	(3,367,892)	5,308,380	1,940,488	(3,478,314)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,707,855	(2,707,855)	-	
Total Other Adjustments to Fund Balances	2,707,855	(2,707,855)	-	
Budgeted Surplus (Deficit), for the year	(660,037)	2,600,525	1,940,488	(3,478,314)