

Annual Budget

## **School District No. 61 (Greater Victoria)**

June 30, 2022

# School District No. 61 (Greater Victoria)

June 30, 2022

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## 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.

Statement 2 and Schedules 2 to 4 are attached 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;

	2022 Annual Budget	2021 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	19,373,995	19,699,025
Adult	31,344	37,000
Other	10,500	47,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>19,415,839</b>	19,783,150
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	216,081,028	216,339,721
Other	112,750	50,000
Tuition	12,242,537	8,333,604
Other Revenue	5,529,152	5,195,141
Rentals and Leases	1,779,874	1,815,064
Investment Income	415,552	1,150,200
Amortization of Deferred Capital Revenue	7,969,213	7,522,773
<b>Total Revenue</b>	<b>244,130,106</b>	240,406,503
<b>Expenses</b>		
Instruction	207,618,206	204,958,740
District Administration	6,329,294	6,083,638
O11J578.47 Tm(112,750)(inistrat2lai40,406,503)JTJETBT1 0iBT1 661TT1 0 0 1T1 661TT1 \$1503		

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022	2021
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	213,156,947	210,216,236
Special Purpose Funds - Total Expense	27,658,352	26,945,030
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,000,000	1,795,502
<b>Total Budget Bylaw Amount</b>	<b>254,266,826</b>	<b>253,606,307</b>

*23 2021*

*June 23 12021*

App

of Education

Date Signed

Signature

Date

Signature

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

	<b>2022</b>	2021
	<b>Annual Budget</b>	Annual Budget
	<b>\$</b>	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>190,981,576</b>	191,590,691
Other	<b>112,750</b>	50,000
Tuition	<b>12,242,537</b>	8,333,604
Other Revenue	<b>2,029,152</b>	1,689,341
Rentals and Leases	<b>1,779,874</b>	1,815,064
Investment Income	<b>352,652</b>	1,030,000
<b>Total Revenue</b>	<b>207,498,541</b>	204,508,700
<b>Expenses</b>		
Instruction	<b>180,770,133</b>	178,823,989
District Administration	<b>6,329,294</b>	6,083,638
Operations and Maintenance	<b>24,765,705</b>	24,150,979
Transportation and Housing	<b>1,291,815</b>	1,157,630
<b>Total Expense</b>	<b>213,156,947</b>	210,216,236

	2022 Annual Budget \$	2021 Annual Budget \$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	188,753,064	183,882,816
ISC/LEA Recovery	(966,444)	(1,030,941)
Other Ministry of Education Grants		
Pay Equity	2,896,617	2,896,617
Funding for Graduated Adults	100,287	59,092
Student Transportation Fund	20,027	20,027
Support Staff Benefits Grant	193,437	91,283
Teachers' Labour Settlement Funding		5,654,057
FSA Scorer Grant	17,740	17,740
Summer School Operating Grant Reduction	(33,152)	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>190,981,576</b>	<b>191,590,691</b>
<b>Provincial Grants - Other</b>	<b>112,750</b>	<b>50,000</b>
<b>Tuition</b>		
Summer School Fees	-	28,581
Continuing Education	7,000	22,500
International and Out of Province Students	12,217,537	8,273,723
Distributed Learning	18,000	8,800
<b>Total Tuition</b>	<b>12,242,537</b>	<b>8,333,604</b>
<b>Other Revenues</b>		
Funding from First Nations	966,444	1,030,941
Miscellaneous		
Odyssey French Language Assistant Funding	27,100	26,800
Indigenous Education Curriculum Project	5,000	10,000



# School District No. 61 (Greater Victoria)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	69,323,023	5,523,413	2,184,871	201,911	311,425	6,425,025	83,969,668
1.03 Career Programs	806,692	122,923	328,708			28,912	1,287,235
1.07 Library Services	2,131,855			401,369		76,940	2,610,164
1.08 Counselling	2,781,022					97,184	2,878,206
1.10 Special Education	10,054,334	416,741	15,459,640	220,609		1,111,340	27,262,664
1.30 English Language Learning	2,056,598	84,079		12,116		74,223	2,227,016
1.31 Indigenous Education	543,963	140,132	613,392	46,431	132,653	45,730	1,522,301
1.41 School Administration		7,799,852		4,069,886		45,000	11,914,738
1.60 Summer School							-
1.61 Continuing Education	159,459	28,758		59,464		5,543	253,224
1.62 International and Out of Province Students	4,290,362			857,293	750,196	201,842	6,099,693
1.64 Other							-
<b>Total Function 1</b>	<b>92,147,308</b>	<b>14,115,898</b>	<b>18,586,611</b>	<b>5,869,079</b>	<b>1,194,274</b>	<b>8,111,739</b>	<b>140,024,909</b>
<b>4 District Administration</b>							
4.11 Educational Administration		169,266		335,152	846,813	13,898	1,365,129
4.40 School District Governance					333,878		333,878
4.41 Business Administration		100,652		1,223,014	1,369,937	36,028	2,729,631
<b>Total Function 4</b>	<b>-</b>	<b>269,918</b>	<b>-</b>	<b>1,558,166</b>	<b>2,550,628</b>	<b>49,926</b>	<b>4,428,638</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	50,845		55,153	321,162	961,146	7,345	1,395,651
5.50 Maintenance Operations				10,455,321	141,492	326,534	10,923,347
5.52 Maintenance of Grounds				997,396		74,792	1,072,188
5.56 Utilities							-
<b>Total Function 5</b>	<b>50,845</b>	<b>-</b>	<b>55,153</b>	<b>11,773,879</b>	<b>1,102,638</b>	<b>408,671</b>	<b>13,391,186</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				25,549	109,473		135,022
7.70 Student Transportation				46,398			46,398
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,947</b>	<b>109,473</b>	<b>-</b>	<b>181,420</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>92,198,153</b>	<b>14,385,816</b>	<b>18,641,764</b>	<b>19,273,071</b>	<b>4,957,013</b>	<b>8,570,336</b>	<b>158,026,153</b>

# School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Schedule 2C

## 1 Instruction

1.02 Regular Instruction

# School District No. 61 (Greater Victoria)

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

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

# School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			673,304		3,681,822				200,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	810,279	657,183		253,960		192,000	66,150	407,238	3,998,998
Other			6,100		3,500,000				
Investment Income			49,000		14,400				
	810,279	657,183	55,100	253,960	3,514,400	192,000	66,150	407,238	3,998,998
<b>Less:</b> Allocated to Revenue	810,279	657,183	32,000	253,960	3,514,400	192,000	66,150	407,238	4,198,998
<b>Deferred Revenue, end of year</b>	-	-	<b>696,404</b>	-	<b>3,681,822</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	810,279	657,183		253,960		192,000	66,150	407,238	4,198,998
Other Revenue					3,500,000				
Investment Income			32,000		14,400				
	810,279	657,183	32,000	253,960	3,514,400	192,000	66,150	407,238	4,198,998
<b>Expenses</b>									
Salaries									
Teachers				97,856				68,499	366,061
Principals and Vice Principals				5,221				56,053	17,977
Educational Assistants		531,066		95,007		147,569			329,898
Support Staff									108,439
Substitutes		21,569			30,000	2,544		60,000	27,105
	-	552,635	-	198,084	30,000	150,113	-	184,552	849,480
Employee Benefits		104,548		43,334	5,160	35,833		37,753	199,381
Services and Supplies	810,279		32,000	12,542	3,479,240	6,054	66,150	184,933	3,150,137
	810,279	657,183	32,000	253,960	3,514,400	192,000	66,150	407,238	4,198,998
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Ledger School	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					94,628	4,649,754
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	702,459	15,629,872	366,840	814,473		23,899,452
Other						3,506,100
Investment Income					12,500	75,900
	702,459	15,629,872	366,840	814,473	12,500	27,481,452
<b>Less:</b> Allocated to Revenue	702,459	15,629,872	366,840	814,473	12,500	27,658,352
<b>Deferred Revenue, end of year</b>	-	-	-	-	94,628	4,472,854
<b>Revenues</b>						
Provincial Grants - Ministry of Education	702,459	15,629,872	366,840	814,473		24,099,452
Other Revenue						3,500,000
Investment Income					12,500	58,900
	702,459	15,629,872	366,840	814,473	12,500	27,658,352
<b>Expenses</b>						
Salaries						
Teachers		12,645,528	191,580	205,352		13,574,876
Principals and Vice Principals			7,542	16,745		103,538
Educational Assistants			68,438	165,806		1,337,784
Support Staff	168,925			27,231		304,595
Substitutes	422,933		9,030			573,181
	591,858	12,645,528	276,590	415,134	-	15,893,974
Employee Benefits	110,601	2,984,344	64,614	91,857		3,677,425
Services and Supplies			25,636	307,482	12,500	8,086,953
	702,459	15,629,872	366,840	814,473	12,500	27,658,352
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

	Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	2021 Annual Budget \$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,000,000		<b>1,000,000</b>	1,375,000
Investment Income		4,000	<b>4,000</b>	55,000
Amortization of Deferred Capital Revenue	7,969,213		<b>7,969,213</b>	7,522,773
<b>Total Revenue</b>	<b>8,969,213</b>	<b>4,000</b>	<b>8,973,213</b>	8,952,773
<b>Expenses</b>				
Operations and Maintenance	1,000,000		<b>1,000,000</b>	1,430,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,451,527		<b>11,451,527</b>	11,880,269
<b>Total Expense</b>	<b>12,451,527</b>	-	<b>12,451,527</b>	13,310,269
<b>Net Revenue (Expense)</b>	<b>(3,482,314)</b>	<b>4,000</b>	<b>(3,478,314)</b>	(4,357,496)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	1,339,270
<b>Total Net Transfers</b>	-	-	-	1,339,270
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,000,000	(1,000,000)	-	
<b>Total Other Adjustm1 324.55,7x2 8.6-15 Tm1 324.55,r Adjustm1 324.55,7x2 8</b>				