

Annual Budget

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

June 30, 2021

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

## 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 2020/2021 pursuant to section 113 of the \_\_\_\_\_, R.S.B.C., 1996, c. 412 as amended from time to time (called the "\_\_\_\_\_").

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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$253,606,307 for the 2020/2021 fiscal year was prepared in accordance with the \_\_\_\_\_.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2020/2021.

READ A FIRST TIME THE 25th DAY OF MAY, 2020;

READ A SECOND TIME THE 25th DAY OF MAY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2020;

( Corporate Seal )

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Annual Budget Bylaw 2020/2021, adopted by the Board the 22nd DAY OF JUNE, 2020.

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Secretary Treasurer

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	19,699,000	19,591,000
Adult	37,000	35,000
Other	47,000	38,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>19,783,000</b>	19,664,000
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	216,339,721	206,961,956
Other	50,000	
Tuition	8,333,604	14,398,648
Other Revenue	5,195,141	8,494,336
Rentals and Leases	1,815,064	1,829,940
Investment Income	1,150,200	1,187,000
Amortization of Deferred Capital Revenue	7,522,773	7,432,739
<b>Total Revenue</b>	<b>240,406,503</b>	240,304,619
<b>Expenses</b>		
Instruction	204,958,740	203,419,598
District Administration	6,083,638	5,792,715
Operations and Maintenance	38,271,527	38,072,923
Transportation and Housing	1,157,630	1,033,579
<b>Total Expense</b>	<b>250,471,535</b>	248,318,815
<b>Net Revenue (Expense)</b>	<b>(10,065,032)</b>	(8,014,196)
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>7,046,806</b>	5,449,037
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,018,226)</b>	(2,565,159)
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,018,226)	(2,565,159)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,018,226)</b>	(2,565,159)

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>210,216,236</b>	206,782,854
Operating - Tangible Capital Assets Purchased	<b>1,339,270</b>	800,000
Special Purpose Funds - Total Expense	<b>26,945,030</b>	27,818,793



# School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	191,590,691	183,560,993
Other	50,000	
Tuition	8,333,604	14,398,648
Other Revenue	1,689,341	1,953,506
Rentals and Leases	1,815,064	1,829,940
Investment Income	1,030,000	1,030,000
<b>Total Revenue</b>	<b>204,508,700</b>	<b>202,773,087</b>
<b>Expenses</b>		
Instruction	178,823,989	176,411,084
District Administration	6,083,638	5,792,715
Operations and Maintenance	24,150,979	23,545,476
Transportation and Housing	1,157,630	1,033,579
<b>Total Expense</b>	<b>210,216,236</b>	<b>206,782,854</b>
<b>Net Revenue (Expense)</b>	<b>(5,707,536)</b>	<b>(4,009,767)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>7,046,806</b>	<b>5,449,037</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,339,270)	(800,000)
Local Capital		(639,270)
<b>Total Net Transfers</b>	<b>(1,339,270)</b>	<b>(1,439,270)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

	2021 Annual Budget \$	2020 Annual Budget \$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	183,882,816	179,931,428
ISC/LEA Recovery	(1,030,941)	(1,106,631)
Other Ministry of Education Grants		
Pay Equity	2,896,617	2,896,617
Funding for Graduated Adults	59,092	58,458
Transportation Supplement	20,027	20,027
Carbon Tax Grant		110,000
Employer Health Tax Grant		1,633,354
Support Staff Benefits Grant	91,283	
FSA Scorer Grant	17,740	17,740
Teachers' Labour Settlement Grant	5,654,057	
<b>Total Provincial Grants - Ministry of Education</b>	<b>191,590,691</b>	<b>183,560,993</b>
<b>Provincial Grants - Other</b>	<b>50,000</b>	
<b>Tuition</b>		
Summer School Fees	28,581	49,512
Continuing Education	22,500	22,500
International and Out of Province Students	8,273,723	14,317,836
Distributed Learning	8,800	8,800
<b>Total Tuition</b>	<b>8,333,604</b>	<b>14,398,648</b>
<b>Other Revenues</b>		
Funding from First Nations	1,030,941	1,106,631
Miscellaneous		
Odyssey French Language Assistant Funding	26,800	21,275
Aboriginal Nations Education Curriculum Project	10,000	10,000
Cafeteria Revenue	120,000	145,000
International Student Program Revenues	434,000	653,000
ArtsStarts Grant	17,600	17,600
BC Hydro Energy Manager	50,000	
<b>Total Other Revenue</b>		



# School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	91,528,262	90,827,114
Principals and Vice Principals	14,147,870	13,518,126
Educational Assistants	18,886,902	18,929,842
Support Staff	18,802,445	18,271,847
Other Professionals	4,798,558	4,461,121
Substitutes	8,139,995	7,795,996
<b>Total Salaries</b>	<b>156,304,032</b>	<b>153,804,046</b>
<b>Employee Benefits</b>	<b>36,182,266</b>	<b>35,010,087</b>
<b>Total Salaries and Benefits</b>	<b>192,486,298</b>	<b>188,814,133</b>
<b>Services and Supplies</b>		
Services	4,092,856	5,305,297
Student Transportation	1,019,460	1,038,960
Professional Development and Travel	674,017	762,477
Rentals and Leases	115,235	115,235
Dues and Fees	96,315	94,980
Insurance	372,000	372,000
Supplies	6,847,371	5,803,860
Utilities	4,512,684	4,475,912
<b>Total Services and Supplies</b>	<b>17,729,938</b>	<b>17,968,721</b>
<b>Total Operating Expense</b>	<b>210,216,236</b>	<b>206,782,854</b>

# School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	69,480,122	5,144,704	2,224,408	201,044	311,077	6,131,909	83,493,264
1.03 Career Programs	777,672	115,975	315,157			35,501	1,244,305
1.07 Library Services	2,101,353			381,603		78,027	2,560,983
1.08 Counselling	2,962,567					106,847	3,069,414
1.10 Special Education	10,087,380	461,153	15,323,545	236,871		987,574	27,096,523
1.30 English Language Learning	2,097,678	151,369		11,934		77,891	2,338,872
1.31 Indigenous Education	495,935	132,501	969,007	50,699	128,789	35,367	1,812,298
1.41 School Administration		7,832,294		4,099,634		45,000	11,976,928
1.60 Summer School	105,748	20,443		1,926			128,117
1.61 Continuing Education	178,896	27,920		57,764		6,429	271,009
1.62 International and Out of Province Students	3,193,375			838,708	725,430	169,076	4,926,589
1.64 Other				11,105			11,105
<b>Total Function 1</b>	<b>91,480,726</b>	<b>13,886,359</b>	<b>18,832,117</b>	<b>5,891,288</b>	<b>1,165,296</b>	<b>7,673,621</b>	<b>138,929,407</b>
<b>4 District Administration</b>							
4.11 Educational Administration		163,994		360,283	829,615	13,898	1,367,790
4.40 School District Governance					316,111		316,111
4.41 Business Administration		97,517		1,202,040	1,320,710	28,305	2,648,572
<b>Total Function 4</b>	<b>-</b>	<b>261,511</b>	<b>-</b>	<b>1,562,323</b>	<b>2,466,436</b>	<b>42,203</b>	<b>4,332,473</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	47,536		54,785	309,050	922,689	7,270	1,341,330
5.50 Maintenance Operations				9,986,225	140,951	342,109	10,469,285
5.52 Maintenance of Grounds				1,028,390		74,792	1,103,182
5.56 Utilities							-
<b>Total Function 5</b>	<b>47,536</b>	<b>-</b>	<b>54,785</b>	<b>11,323,665</b>	<b>1,063,640</b>	<b>424,171</b>	<b>12,913,797</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				25,169	103,186		128,355
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,169</b>	<b>103,186</b>	<b>-</b>	<b>128,355</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>91,528,262</b>	<b>14,147,870</b>	<b>18,886,902</b>	<b>18,802,445</b>	<b>4,798,558</b>	<b>8,139,995</b>	<b>156,304,032</b>

# School District No. 61 (Greater Victoria)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

## 1 Instruction

- 1.02 Regular Instruction
- 1.03 Career Programs
- 1.07 Library Services
- 1.08 Counselling
- 1.10 Special Education
- 1.30 English Language Learning
- 1.31 Indigenous Education
- 1.41 School Administration
- 1.60 Summer School

# School District No. 61 (Greater Victoria)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	23,374,030	21,200,963
Other Revenue	3,505,800	6,540,830
Investment Income	65,200	77,000
<b>Total Revenue</b>	<b>26,945,030</b>	<b>27,818,793</b>
<b>Expenses</b>		
Instruction	26,134,751	27,008,514
Operations and Maintenance	810,279	810,279
<b>Total Expense</b>	<b>26,945,030</b>	<b>27,818,793</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Overhead \$	Classroom Enhancement Fund - Staffing \$	Ledger School \$	Provincial Inclusive Outreach \$	Estate Trust \$	TOTAL \$
<b>Deferred Revenue, beginning of year</b>					53,726	<b>4,215,100</b>
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	702,459	15,342,189	357,571	774,804		<b>23,374,030</b>
Other						<b>3,504,000</b>
Investment Income						
<b>Less:</b> Allocated to Revenue						
<b>Deferred Revenue, end of year</b>						
<b>Revenues</b>						
Provincial Grants - Ministry of Education						
Other Revenue						
Investment Income						
<b>Expenses</b>						
Salaries						
Teachers						
Principals and Vice Principals						
Educational Assistants						
Support Staff						
Substitutes						
Employee Benefits						
Services and Supplies						
<b>Net Revenue (Expense)</b>						

# School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,375,000		1,375,000	2,200,000
Investment Income		55,000	55,000	80,000
Amortization of Deferred Capital Revenue	7,522,773		7,522,773	7,432,739
<b>Total Revenue</b>	<b>8,897,773</b>	<b>55,000</b>	<b>8,952,773</b>	<b>9,712,739</b>
<b>Expenses</b>				
Operations and Maintenance	1,375,000	55,000	1,430,000	2,200,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,880,269		11,880,269	11,517,168
<b>Total Expense</b>	<b>13,255,269</b>	<b>55,000</b>	<b>13,310,269</b>	<b>13,717,168</b>
<b>Net Revenue (Expense)</b>	<b>(4,357,496)</b>	<b>-</b>	<b>(4,357,496)</b>	<b>(4,004,429)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,339,270		1,339,270	800,000
Local Capital			-	639,270
<b>Total Net Transfers</b>	<b>1,339,270</b>	<b>-</b>	<b>1,339,270</b>	<b>1,439,270</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,795,502	(1,795,502)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,795,502</b>	<b>(1,795,502)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,222,724)</b>	<b>(1,795,502)</b>	<b>(3,018,226)</b>	<b>(2,565,159)</b>