

FW: Updates for SD61 note

From: Foweraker, Jonathan EDUC:EX
To: Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Sent: March 1, 2022 10:09:57 AM PST
Attachments: SD61 - Comparison of Budgets to Actual 2014-15 through 2021-22.pdf
Can you add this to the SD61 note I just sent along...replace the one there now. Thx

From: Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Sent: March 1, 2022 9:41 AM
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Subject: Updates for SD61 note
Importance: High

Replace the following two bullets (bottom of page 2):

s.13

With this bullet:

- SD61's Board approved the 2021-22 Amended Budget on February 28, 2022. The amended budget utilizes \$6.1M of surplus appropriation to balance the budget. Based on historical patterns, Ministry staff estimate SD61 will require no more than \$2M to balance – leaving them with an accumulated surplus of at least \$11M.

For the land sale proceeds thing:

- Proceeds from land sales must go 75% restricted capital, 25% local capital (unless the original purchase is proved to have come from non-provincial sources and then it can all go to Local Capital). Both Restricted Capital and Local Capital can only be spent on ASSETS (not just land). Spending Local Capital is at school district discretion and MEd Restricted must be approved by the Minister.

Comparison of Annual Budget to Amended Budget to Actual Financial Results

SD61 (Greater Victoria)		2018-19 Amended			2019-20 Amended			2020-21 Amended			2021-22 Amended		
		Annual Budget	Budget	Actual	Annual Budget	Budget	Actual	Annual Budget	Budget	Actual	Annual Budget	Budget	Actual
Accumulated Operating Surplus, start of year	A	\$16,859,357	\$16,859,357	\$16,859,357	\$14,827,885	\$14,827,885	\$14,827,885	\$17,979,328	\$17,979,328	\$17,979,328	\$13,192,739	\$13,192,739	\$13,192,739
Annual Operating Surplus / (Deficit)	B	(\$2,507,710)	(\$7,047,221)	\$1,204,571	(\$4,009,767)	(\$7,650,619)	\$5,221,324	(\$5,707,536)	(\$9,822,003)	(\$2,248,086)	(\$5,658,406)	(\$6,126,523)	n/a
Transfers out of Operating funds to Other Funds													
- for Capital Assets	C	(\$800,000)	(\$1,260,000)	(\$2,596,773)	(\$800,000)	(\$660,000)	(\$1,430,611)	(\$1,339,270)	(\$1,000,000)	(\$2,538,503)	\$0	\$0	n/a
- for Local Capital	D	(\$639,270)	(\$639,270)	(\$639,270)	(\$639,270)	(\$639,270)	(\$639,270)	\$0	\$0	\$0	\$0	\$0	n/a
Surplus Appropriation to Balance Budget [B + C + D = E]	E	(\$3,946,980)	(\$8,946,491)	n/a	(\$5,449,037)	(\$8,949,889)	n/a	(\$7,046,806)	(\$10,822,003)	n/a	(\$5,658,406)	(\$6,126,523)	
June 30 Accumulated Operating Fund Surplus													
- for Budget [A + E = F]	F	\$12,912,377	\$7,912,866	\$14,827,885	\$9,378,848	\$5,877,996	\$17,979,328	\$10,932,522	\$7,157,325	\$13,192,739	\$7,534,333	\$7,066,216	n/a
- for Actual [A + B + C + D = F]													

SD61 (Greater Victoria)		2014-15 Amended			2015-16 Amended			2016-17 Amended			2017-18 Amended		
		Annual Budget	Budget	Actual	Annual Budget	Budget	Actual	Annual Budget	Budget	Actual	Annual Budget	Budget	Actual
Accumulated Operating Surplus, start of year	A	\$18,555,980	\$18,555,980	\$18,555,980	\$21,775,666	\$21,775,666	\$21,775,666	\$22,800,427	\$22,800,427	\$22,800,427	\$19,769,564	\$19,769,564	\$19,769,564
Annual Operating Surplus / (Deficit)	B	(\$5,500,000)	(\$17,647,649)	\$3,712,047	(\$7,500,000)	(\$20,858,299)	\$2,320,877	(\$5,110,764)	(\$5,992,060)	\$2,955,704	(\$3,104,887)	(\$5,526,883)	(\$44,437)
Transfers out of Operating funds to Other Funds													
- for Capital Assets	C	(\$800,000)	(\$800,000)	(\$384,030)	(\$800,000)	(\$800,000)	(\$1,178,749)	(\$800,000)	(\$2,000,000)	(\$5,494,277)	(\$800,000)	(\$800,000)	(\$2,291,396)
- for Local Capital	D	\$0	(\$108,331)	(\$108,331)	\$0	(\$117,367)	(\$117,367)	\$0	(\$117,367)	(\$492,290)	(\$200,000)	(\$574,374)	(\$574,374)
Surplus Appropriation to Balance Budget [B + C + D = E]	E	(\$6,300,000)	(\$18,555,980)	n/a	(\$8,300,000)	(\$21,775,666)	n/a	(\$5,910,764)	(\$8,109,427)	n/a	(\$4,104,887)	(\$6,901,257)	n/a
June 30 Accumulated Operating Fund Surplus													
- for Budget [A + E = F]	F	\$12,255,980	\$0	\$21,775,666	\$13,475,666	\$0	\$22,800,427	\$16,889,663	\$14,691,000	\$19,769,564	\$15,664,677	\$12,868,307	\$16,859,357
- for Actual [A + B + C + D = F]													

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

Title: School District Budget Process

Revised: March 1, 2022

Issue: School District approach to budget development.

Key Messages:

- School district budgets have historically been prepared in a fiscally conservative manner to ensure that they are balanced.
- These budgets are based on funding arising from conservative enrolment estimates by school districts.
- Boards have to manage public expectations vs. financial risk when approving their budgets. Public engagement as part of the budget process can be a means of advocating for more operating funding.
- Financial results at the end of the school financial year are usually more positive than the initial budgets indicate.
- No school district is in an accumulated operating deficit position despite public declarations that they may be.
- School districts are permitted to have an annual deficit (balanced by use of surplus); they are not permitted to incur an accumulated deficit without Minister approval.
- The balance of Operating Fund surpluses for all school districts totaled more than \$416 million as at June 30, 2021.

Background/Status:

- Under the *School Act*, the Ministry of Education (EDUC) must provide school districts with operating grant estimates in mid-March so they can budget and plan for the upcoming school year.
- For the 2021/22 school year, the estimated operating grants are \$5.765 billion. In addition, more than \$716 million is provided in special purpose grants such as the Classroom Enhancement Fund and CommunityLINK.
- Boards engage stakeholders, including staff and parents, prior to preparing their annual preliminary budget to better determine local priorities.
- Boards of Education prepare the preliminary budget between February and May for the next school year based on estimated enrolment and preliminary funding.
- A budget must be formally approved and includes a budget debate which provides a forum for public interaction and ensures a degree of accountability. Boards must submit an approved budget to the Ministry by June 30 for the next school year.
- School district funding is updated in December of the school year following the September 1701 enrolment count.

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

- Budgets are amended the following February. Boards were asked to submit the 2021/22 school year Amended Annual Budget (aka Final Budget) to EDUC by February 28, 2022.
- Section 113(2) of the *School Act* states, if an operating grant is amended, the Minister may order the board to send a certified copy of the amended annual budget to EDUC within 60 days.
- EDUC has received all 60 school district 2021-22 amended budget submissions. Districts have budgeted a \$194 million appropriation of accumulated surplus.
- A review indicates that all budget submissions comply with section 111(3) of the *School Act*, which requires boards to submit a balanced budget.
- School district overall budgeting process is compliant with Generally Accepted Accounting Principles (GAAP), such as:
 - comparison of planned and actual results; and,
 - planned results are presented on basis consistent with actual results.
- As at July 1, 2021, there are no school districts in an accumulated deficit position or with unfunded Employee Future Benefits liabilities.

Key Facts Regarding the Issue:

- Section 111(3) of the *School Act* requires boards to prepare a balanced budget where board revenues plus any appropriated surpluses fully fund the following:
 - annual operating expenses;
 - annual special purpose fund (SPF) expenses;
 - annual capital fund expenses;
 - tangible capital asset acquisitions (from Operating, SPF's and Local Capital); and,
 - any planned reduction of prior years' deficits.
- Pursuant to Ministerial Order 033/09 an annual deficit may be incurred in the operating fund Statement of Operations as a result of using a surplus balance in a fund balance, the amount of such a deficit being not greater than the available surplus balance. This type of deficit does not require prior approval from the Minister.
- School districts' use of accumulated surpluses from prior years is permitted by the *School Act*. School districts for example have used accumulated surpluses to absorb one-time costs, unforeseen events, or reduced revenue due to unexpected enrolment declines.
- School district reporting indicates collective appropriations of \$194 million of accumulated surplus from prior school years to balance the 2021/22 school year.
- System wide, the balance of Operating Fund surpluses and deficits for all school districts totaled more than \$416 million at the end of the 2020/21 school year.

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

- Operating Fund surpluses are one component of overall school district cash balances. Current cash balances are approximately \$1.98 billion system wide; there are other components as well, such as short-term and long-term accounts payable, school-generated funds, etc.
- School district reporting at this time is consistent with previous years but it is unlikely that accumulated operating surplus will be required to balance budgets by the end of the school year; in 2020/21 the Accumulated Operating Surplus increased by \$26.3 million to \$416.0 million despite a budgeted appropriation of \$169.2 million in the Amended Annual Budgets (Table 1), a \$195 million swing.
- Table 1 (Comparison of Budgets to Actual) shows the changes between Annual Budget (Preliminary), Amended Budget and Final results.
- Since 2008/09, the cumulative Operating Fund surplus has increased by \$308.2 million.
 - 50 districts increased their amount of surplus – \$325.2 million.
 - Remaining 10 districts decreased their cumulative surplus – \$17.0 million.
- The Accumulated Operating Surplus represents 6.4 percent of the estimated 2021/22 operating funding and special grants (excluding COVID-19 related funding) while Local Capital represents 3.0 percent of the estimated 2021/22 operating funding and special grants (excluding COVID-19 related funding).
- s.13; s.16; s.17

Attachment:

- Attachment 1: Comparison of Budgets to Actual
- Attachment 2: Overview of School District Budgeting

Contact: Jonathan Foweraker, Executive Director, Funding and Financial Accountability Branch,
250 896-2673

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

Attachment 1: Comparison of Budgets to Actual

Comparison of Annual Budget to Amended Budget to Actual Financial Results																
		2017-18 Amended Budget			2018-19 Amended Budget			2019-20 Amended Budget			2020-21 Amended Budget			2021-22 Amended Budget		
		Annual Budget		Actual	Annual Budget		Actual	Annual Budget		Actual	Annual Budget		Actual	Annual Budget		Actual
Accumulated Operating Surplus, start of year	A	\$ 298.33 M	\$ 298.33 M	\$ 298.33 M	\$ 324.13 M	\$ 324.13 M	\$ 324.13 M	\$ 307.50 M	\$ 307.50 M	\$ 307.50 M	\$ 389.76 M	\$ 389.76 M	\$ 394.52 M	\$ 416.05 M	\$ 416.05 M	\$ 416.05 M
Annual Operating Surplus / (Deficit)	B	\$ (14.24) M	\$ (35.86) M	\$ 136.08 M	\$ (27.81) M	\$ (35.70) M	\$ 90.80 M	\$ (2.39) M	\$ (26.46) M	\$ 198.63 M	\$ (41.77) M	\$ (91.14) M	\$ 118.26 M	\$ (73.76) M	\$ (115.49) M	n/a
# of Districts Indicating Annual Deficit		35	38	10	38	43	14	26	40	3	34	41	8	44	48	n/a
Transfers out of Operating funds to Other Funds																
- for Capital Assets	C	\$ (24.96) M	\$ (37.88) M	\$ (48.97) M	\$ (24.75) M	\$ (42.83) M	\$ (50.10) M	\$ (36.67) M	\$ (47.28) M	\$ (52.43) M	\$ (30.63) M	\$ (39.83) M	\$ (46.81) M	\$ (24.39) M	\$ (36.38) M	n/a
- for Local Capital	D	\$ (16.02) M	\$ (37.93) M	\$ (61.31) M	\$ (20.36) M	\$ (42.80) M	\$ (58.22) M	\$ (23.98) M	\$ (42.77) M	\$ (63.93) M	\$ (21.80) M	\$ (37.01) M	\$ (49.92) M	\$ (11.83) M	\$ (41.26) M	n/a
Reduction of Unfunded Employee Future Benefits	E	\$ (1.83) M	\$ (0.19) M	n/a	\$ (0.06) M	\$ (0.05) M	n/a	\$ (0.07) M	\$ (0.07) M	n/a	-	-	n/a	-	-	
Budgeted Retirement of Deficit	F	-	-	n/a	-	\$ (0.25) M	n/a	-	\$ (0.24) M	n/a	-	-	n/a	-	-	
Budgeted Surplus for the year	G	\$ 1.30 M	\$ 15.65 M	n/a	\$ 0.09 M	\$ 0.54 M	n/a	\$ 1.14 M	\$ 1.65 M	n/a	\$ 2.11 M	\$ 1.23 M	n/a	\$ 1.15 M	\$ 0.37 M	
Surplus Appropriation to Balance Budget [B + C + D + E + F - G = H]	H	\$ (58.35) M	\$ (127.50) M	n/a	\$ (73.06) M	\$ (122.18) M	n/a	\$ (64.25) M	\$ (118.46) M	n/a	\$ (96.31) M	\$ (169.21) M	n/a	\$ (111.13) M	\$ (193.51) M	n/a
June 30 Accumulated Operating Fund Surplus - for Budget [A + H = I] - for Actual [A + B + C + D = I]	I	\$ 239.98 M	\$ 170.82 M	\$ 324.13 M	\$ 251.07 M	\$ 201.95 M	\$ 306.61 M	\$ 243.25 M	\$ 189.04 M	\$ 389.76 M	\$ 293.45 M	\$ 220.55 M	\$ 416.05 M	\$ 304.92 M	\$ 222.54 M	n/a
Note: In 2019-20, SD05 (Southeast Kootenay) made a Prior Period Adjustment which increased their Accumulated Operating Surplus by \$0.9M. Adjustment was due to reclassification of Deferred Reveue to Operating Surplus.																
Note: In 2020-21, SD68 (Nanaimo-Ladysmith) made a Prior Period Adjustment which increased their Accumulated Operating Surplus by \$4.76M. Adjustment was due to recognizing a Benefit Premium Balance which increased Operating Surplus.																

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

Attachment 2: Overview of School District Budgeting

All successful high-performing organizations undertake some form of strategic or long term financial planning. For School Districts in British Columbia an annual budget is prepared and adopted in May and subsequently amended the following February after enrolment and funding is known. Provincial funding estimates are received in mid-March for the upcoming school year and final funding figures for the fiscal year are released in late December of the school year.

Staff and parents participate in working groups and report on budget development objectives. The school communities, public budget meetings, surveys on the school district website, and budget advisory committee provide feedback on the working group findings and additional information to the Board.

Sample Budget Development Guiding Principles

The Board of Education (Board) will keep support for students at the forefront of its decisions. The Board will be guided in making difficult budget decisions by its values of Compassion, Honesty, Fairness, Respect and Responsibility and its beliefs that:

- Public education is fundamental to society and schools must prepare young people as citizens.
- Public education is the responsibility of the whole community.
- Healthy relationships are the foundation of a successful public education system.
- In establishing the 2021/22 annual budget the Board will, to the greatest extent possible, maintain or enhance programs and services for the students of the School District.
- The Board reaffirms its commitment to the comprehensive student service support model and the goals of the enhancement agreement.
- In reviewing programs and services as part of budget deliberations, the Board will endeavor to support programs in the most effective, cost efficient and culturally appropriate manner.
- The Board is committed to administrative and operational efficiency, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices.
- The Board will consider options related to the number, locations and use of facilities and the school calendar.
- The Board recognizes that committed reserves are an important element of sound budget management and will not consider them for offsetting budget challenges.
- As a sound financial practice, the Board recognizes that a contingency reserve is prudent to address unforeseen budget pressures.

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

- The Board is committed to responsible long term financial planning.
- The Board will continue to review opportunities to enter into additional revenue generating activities.
- The Board is committed to continued advocacy for stable, adequate funding and a fair allocation system.

Reasons for Budgets

School Boards

1. Planning tool for school districts:
 - enables Boards to review objectives;
 - enables Boards and management to focus on financial problems;
 - provides a framework to determine resources required and allows for systematic approach of allocating resources within the school district given the constraints of limited funding; and,
 - allows for “what if” analysis – different scenarios.
2. Approval of a formal budget fulfills a school district’s requirement of obtaining spending authority from those who are politically accountable.
 - Budget debate provides a forum for trustee debate and public interaction.
 - Communicates Board’s plans and goals to organization, stakeholders and public.
3. Management tool and measurement standard that allows districts to evaluate actual financial performance against an approved standard on a monthly, quarterly, and annual basis.
4. Enables compliance with Generally Accepted Accounting Principles (GAAP)
 - Comparison of planned and actual results.
 - Planned results presented on basis consistent with basis used for actual.
5. Basis for calendarization and determining spending patterns and calculating school district’s cash flow requirements.

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

Ministry

1. Provides a standard reporting tool from all school districts to analyze and report on school districts on a consistent and comparable basis.
2. Financial accountability and reporting purposes.
3. Information to the Office of the Comptroller General.
4. Future information for consolidation into the Province's annual estimates.
5. Compliance with legislation requiring balanced budget.
6. Deficit retirement monitoring.
7. Information for funding purposes and funding review.
8. Information for planning purposes by other Ministry branches.
9. Information on comparable school districts is available to districts and school district and Ministry consultants to assist with improving educational and financial operations.
10. Used in Estimates.

Annual (Preliminary) Budget

The Preliminary Budget is prepared in February to May for the next school year based on estimated enrolment and funding. Due date to submit approved budget is June 30.

1. Used primarily by school district as a planning tool to determine staffing and supplies and services required for the next school year, as well as determining school configurations, staff hiring and terminations in May and June prior to the new school year. Collective Agreement language will stipulate milestone dates for termination notices.
2. Allows Board and management to focus on current financial status and problems encountered, i.e., deficit retirement next year and "belt-tightening".
3. Helps districts develop cash flow requirements and when to order supplies and commit to contracts.
4. Communicates Board's plans and goals to stakeholders and public.

2022/23 Estimates Note

Ministry: Ministry of Education
ADM Responsible: Chris Brown

Amended Annual (Final) Budget

The Amended Annual Budget is prepared December to February for the current school year based on actual enrolment and funding. Due date to submit approved budget is February 28.

1. Allows boards and management to focus on current financial issues and find and implement solutions, i.e. avoid or reduce deficit.
2. Allows boards and management the means to fine-tune budget, reduce expenditures and adjust spending patterns.
3. Finalize budget figures as per actual enrolment requirements:
 - Allows for matching of resource requirements with actual enrolment – more accurate information for comparability in financial statement reporting.
 - Used in historical analysis.
4. Used as a basis for preliminary budget planning purposes for the following school year by district management.

RE: SD 61

From: Foweraker, Jonathan EDUC:EX
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
Sent: March 8, 2022 10:29:26 AM PST

- In its 2021/22 Budget SD61 was using \$5.7M of accumulated operating surplus to balance its budget, leaving an accumulated operating surplus of \$7.53M.
- In its 2021/22 amended annual budget SD61 increased the amount of operating surplus being used to \$6.1M, leaving a balance of \$7.1M
 - For reference in 2020/21 SD61 initially planned to use \$7.0M of accumulated operating surplus (\$1.3M for capital assets, \$5.7M to balance the annual budget) which increased to \$10.8M in the amended annual budget (\$9.8M to balance, \$1.0M for capital assets)
 - At the end of the 2020/21 year the district increased its capital asset purchases to \$2.5M (from \$1.0M) and reduced its operating deficit from \$9.8M to \$2.2M.
 - It is highly unlikely that SD61 will need to use all of the \$6.1M to balance its 2021/22 financials as at June 30, 2022 – however as the SD has a structural deficit that \$6.1M is unable to be used for 2022/23
- SD61 is projecting that revenues and expenditures in 2022/23 will be basically unchanged from 2021/22
 - Budgeted revenues in 2021/22 are up 4.4% from 2020/21 (\$205.7M to \$216.9M) while budgeted expenditures are up 7.3% (\$208.0M to \$223.1M)
 - It is unlikely that revenues will be flat, or that 2021/22 expenditures will increase by such a large percentage
- The “working copy” of the 2022/23 budget going through SD61’s budget advisory committee shows a plan to purchase \$1.0M in capital assets and the structural deficit of \$6.2M.
 - The Budget Advisory Committee has 7 options under consideration to address this

From the Budget Advisory Committee’s documents;

Values and Guiding Principles: options created should be able to align to the values and guiding principles to keep options on track.

Project Surplus - Deficit: provides a target to meet to balance the budget and may contain a combination of savings and asks

Asks: Spending items requested by various departments. Not an exhaustive list. Not decision list. For discussion and options creation

Savings: Items that will reduce the deficit if chosen. Not an exhaustive list. Not decision list. For discussion and options creation

Options List: sample options to be used as examples of how to balance to zero. Starting point for options creation.

Option Blank: a template for Committee and Public meeting participants to use as they consider how they would like to balance the budget.

NOTE: At the public meeting more context will be provided and more instruction will be given to walk through options co-creation and balancing the budget.

Key Messaging:

- No decisions have been made.
- All Asks and Savings are considerations for discussion and option creation.
- Co-creation and diverse opinion is needed to balance the budget.

From: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>

Sent: March 8, 2022 8:39 AM

To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>

Subject: SD 61

How does this \$800K left in accum surplus sync with your previous numbers?

See story by Jeff Bell in the Times Colonist today, "School music cuts feared as deficit looms." Music programs could once again be on the cutting block as the Greater Victoria School District faces another tough budget year, with a \$7-million deficit. School board chairman Ryan Painter said the board will have some "hard decisions" as it works to recover from

the pandemic and growing pressures of inflation. The prospect of cuts to school music programs to balance last year's budget sparked public protests from students, parents and teachers. In the end, the board pared down an \$8.7-million deficit to come up with a balanced \$254-million budget, and music cuts were reduced to five per cent. But key to balancing that budget -- a requirement for all school boards -- was adding \$4.8 million in accumulated surplus funds, similar to a contingency fund. That left just \$800,000 in the fund for this year. Greater Victoria Teachers' Association president Winona Waldron said cuts to elementary strings, middle school band and strings and the district's ukulele program are all possibilities. While the list of possible cuts is "extensive," the one Waldron is most troubled by is cuts to counselling for students. Now is not the time to cut the number of counslors, she said. "As we come out of COVID, we know how important mental health has been and now much we need those supports right now." Other possibilities are cuts to the number of French immersion teachers and daytime custodians, Waldron said. "I think we're going to see a lot of upset parents and a lot less services for students." (School District Budgets)

RE: Agenda/Materials for March 23 MC - RMD Hour

From: King, Aimee EDUC:EX <Aimee.King@gov.bc.ca>
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: March 18, 2022 2:59:08 PM PDT
Attachments: 254209 Attachment 1-SD61_Comparison of Budgets to Actual 2014-15 through 2021-22.pdf, 254209 MO-AHR Bullets_SD 61 SD finances – operating and capital (RMD).docx

Hi Jonathan,

s.13

Thanks,
Aimee

From: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: March 18, 2022 2:13 PM
To: King, Aimee EDUC:EX <Aimee.King@gov.bc.ca>
Subject: FW: Agenda/Materials for March 23 MC - RMD Hour

Can you send this eApp to me?

Thx

From: Foweraker, Jonathan EDUC:EX
Sent: March 15, 2022 3:37 PM
To: Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>; Bertrand, Francois EDUC:EX <Francois.Bertrand@gov.bc.ca>
Cc: Crowell, Damien EDUC:EX <Damien.Crowell@gov.bc.ca>; Crowell, Damien EDUC:EX <Damien.Crowell@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>; Walker, Brenda MK EDUC:EX <Brenda.Walker@gov.bc.ca>
Subject: RE: Agenda/Materials for March 23 MC - RMD Hour

We have an IBN already on SD61's financial position – CLIFF 254209 / eApp 13277. I'll draft some bullets on SD61's budget process.

Jonathan

From: Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>
Sent: March 15, 2022 3:35 PM
To: Bertrand, Francois EDUC:EX <Francois.Bertrand@gov.bc.ca>
Cc: Crowell, Damien EDUC:EX <Damien.Crowell@gov.bc.ca>; Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>; Crowell, Damien EDUC:EX <Damien.Crowell@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>; Walker, Brenda MK EDUC:EX <Brenda.Walker@gov.bc.ca>
Subject: RE: Agenda/Materials for March 23 MC - RMD Hour

I can help with an agenda and work with Brenda on compiling materials.

Thanks!
~Julie

From: Bertrand, Francois EDUC:EX <Francois.Bertrand@gov.bc.ca>
Sent: March 15, 2022 3:10 PM
To: Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Cc: Crowell, Damien EDUC:EX <Damien.Crowell@gov.bc.ca>; Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>; Crowell, Damien EDUC:EX <Damien.Crowell@gov.bc.ca>
Subject: Agenda/Materials for March 23 MC - RMD Hour

Julie/Amanda:

Chris suggested we collate and agenda and supporting materials for next week’s meeting with MJW, on March 23. I think his hope is to run a complete package by the DM on Friday this week.

Below is the list of items we have on the docket for the discussion, along with existing materials/deliverables under development.^{s.22}
you
can assist with collating an agenda and materials so Chris can run by Christina on Friday?

Brenda can help locate CMB documents, and Damien is working on 2 docs and will provide ASAP.

Thanks,
Francois

ITEM	MATERIALS
1. Capital cost share	• IBN already shared with MO
2. SD61 – budget and land disposal	• IBN on Lansdown South disposal with DMO • Letter to Friends of Bowker Creek on Vic High SRW (Damien to provide)
3. Market sounding	• Damien to provide draft to Chris
4. Area Standards	• IBN already shared with MO

Francois Bertrand
Executive Director
Capital Management Branch
BC Ministry of Education

MINISTRY OF EDUCATION
MLA BULLETS or MO AD-HOC BULLETS

DATE: February 28, 2022

CLIFF #: 254209

PREPARED FOR: Honourable Jennifer Whiteside, Minister – **FOR INFORMATION**

SUBJECT: SD61 District's finances – operating and capital

BULLETS:

Operating

- Based on several factors, SD61 (Greater Victoria) is financially healthy with a reasonable accumulated surplus.^{s.13}
s.13
- SD61 has the eighth largest Accumulated Operating Surplus in the province as of June 30, 2021, at \$13.2 million, a decrease of \$4.8 million from June 30, 2020. SD61 cannot continue to use its accumulated operating surplus at this rate without going into an accumulated deficit.
- Districts often use conservative funding and revenue assumptions in their budget development and during the spring 2021 budget cycle SD61's Board was presented with a deficit budget and then asked to make decisions to balance it.
- At the conclusion of the school year, boards often perform better than originally forecast. Budget deliberations should be viewed in the context of what historically happens in the time between Board of Education approved budgets and actual financial results.

Accumulated Surplus

- In the past three full school years, the SD61 budgeted a cumulative drawdown of the accumulated surplus of \$28.7 million. Actual change in the accumulated surplus was a drawdown of \$3.7 million, reflecting the conservative budgeting practices referred to above.
- As a proportion of total operating expenditures, accumulated operating surplus in SD61 has decreased from 11.1% in 2011 to 6.3% in 2021. The 6.3% amount is inline with what a reasonable accumulated surplus should be.
- Beginning in 2019/20, the school district changed a long-running approach of how much of the accumulated surplus they have as 'restricted' vs 'unrestricted'. Restricted Operating surplus means that the Board has set aside money for specific purposes and is not available for general cost pressures.

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- Beginning in 2019/20 the district **internally restricted 100 percent** of their surplus. In 2020/21, the district's surplus was restricted for:
 - \$5.5 million of unspent school and department budgets;
 - \$4.8 million to balance future years operating budget;
 - \$1.7 million as a general reserve.
 - \$0.8 million for future IT infrastructure upgrades; and,
 - \$0.4 million for International Education Program reserve.
- The largest component, \$5.5 million of unspent school and department budgets, is funding provided to school principals for discretionary programming and school-based initiatives that has not been utilised and, under the Board of Education's policies, remains with that school/department, rather than returning to core district budget.
- The \$1.7 million restricted as a 'general reserve' amount will need to be classified as 'unrestricted' based on the Accumulated Operating Surplus Policy effective for the 2021/22 school year.
- The \$0.4 million for International Education Program reserve is to buffer the school district from changes in enrolment in this program. SD61's International Student Program provides a financial benefit to the district. In the past three full school years, the International Student Program provided a Net Income of \$9.6 million. Conceivably, without the International Program the district would have reduced its Accumulated Surplus to only \$3.6 million (compared to \$13.2 million).

Recent Financial Performance

- For the most recently completed school year (2020/21), the Board approved an amended budget in February 2021 that would deplete their accumulated surplus from \$18.0 million to \$7.1 million.
 - Financial statements show that the district was able to spend \$2.5 million on capital purchases (compared to an amended budget of \$1.0M) and still end the year with an accumulated surplus of \$13.2 million.
 - SD61's Board approved the 2021/22 Amended Budget on February 28, 2022. The amended budget uses \$6.1 million of surplus to balance the budget.^{s.13}
- s.13
- The attached table compares SD61's budgets to the actual financial results each year since 2014/15. In 2018/19, SD61 approved a budget on June 30, 2018 that indicated a need to use \$3.9 million of accumulated surplus to balance; this was updated in February 2019 showing they needed \$8.9 million to balance; once the year-end actual results were calculated they had an annual surplus of \$1.2 million and was able to use \$3.2 million of operating surplus to purchase capital assets.

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Impact of COVID-19

- Since the start of the pandemic SD61 reported net increased costs/lost revenue related to COVID-19 of \$13.1 million, with the largest single component was loss of Tuition Revenue from International Students of \$6.2 million, with savings from salaries/benefits savings and services savings of only \$0.8 million.
- To date, SD61 has received \$9.9 million of additional funding to assist them with the financial impact of the pandemic.

Capital

- Currently, and looking towards *Budget 2022*, SD61 will have four active projects in varying stages of development. All four projects are seismic.
- As part of the cost-share provisions for seismic projects, district contributions are only required for mitigation approaches that are not the lowest cost option (e.g., upgrade vs. replacement).
- Of the four active projects, SD61 is currently contributing to two of them:
 - Victoria High Seismic Upgrade with Enhancements: **\$2.6 million (overall budget of \$79.7 million);**
 - Cedar Hill Middle Seismic Replacement: **\$3.6 million (overall budget of \$46.5 million);**
 - **Total cost-share contributions: \$6.2 million.**
- For the other two projects (Shoreline Middle, Sundance Elementary), as their business cases are in early development, it is unknown at this time whether SD61 will be required to bring a contribution.
- SD61 has been using land sales and long-term leases to accumulate funds to contribute to their capital projects.
- Some of the recent and future land sales/leases are:
 - (Approved) Lease – 60-year term with Capital Region Housing Corporation (CRHC) for lands adjacent to Victoria High. **Proceeds: \$4.1-4.5 million;**
 - (Approved) Sale – 7.3 acres of land at Lansdowne Middle school to be sold to School District No.93 Conseil scolaire francophone. **Proceeds: \$15 million,**
 - (Future) Sale – 1.9 acres of land south of Lansdowne Middle school (adjacent to Bowker Creek) to be sold to the Victoria Hospice Society. **Proceeds: \$2.5 million; (disposal not yet approved by Minister of Education)**
 - **Total potential proceeds: \$21.6-22 million.**

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- Proceeds from land sales must go 75 percent restricted capital and 25 percent local capital (unless the original purchase is proved to have come from non-provincial sources and then it can all go to Local Capital). Both Restricted Capital and Local Capital can only be spent on assets (not just land). Spending Local Capital is at the school districts discretion and EDUC Restricted must be approved by the Minister.

Attachment: SD61 – Comparison of Budgets to Actual 2014-15 through 2021-22new

FW: s.13

From: Foweraker, Jonathan EDUC:EX
To: Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Sent: March 21, 2022 3:59:19 PM PDT
Attachments: s.13
Any thoughts?

From: McKenzie, Scott GCPE:EX <Scott.1.McKenzie@gov.bc.ca>
Sent: March 21, 2022 3:58 PM
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Cc: Jah, Tim EDUC:EX <Tim.Jah@gov.bc.ca>; McRae, Meghan GCPE:EX <Meghan.McRae@gov.bc.ca>; Casselman, Laura GCPE:EX <Laura.Casselman@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Subject: s.13

Hello, I've created the attached issue note re: SD 61's budget situation – hoping you can take a look and let me know if you have any suggestions.

No rush to get back to me on this today.

Much appreciated,

Scott

Page 25 of 86 to/à Page 27 of 86

Withheld pursuant to/removed as

s.13

RE: s.13

From: Foweraker, Jonathan EDUC:EX
To: McKenzie, Scott GCPE:EX <Scott.1.McKenzie@gov.bc.ca>
Cc: Jah, Tim EDUC:EX <Tim.Jah@gov.bc.ca>, McRae, Meghan GCPE:EX <Meghan.McRae@gov.bc.ca>, Casselman, Laura GCPE:EX <Laura.Casselman@gov.bc.ca>, Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Sent: March 21, 2022 4:40:54 PM PDT
Attachments: s.13

Some thoughts from me. I've also asked Ian for input but he is off today.

Jonathan

From: McKenzie, Scott GCPE:EX <Scott.1.McKenzie@gov.bc.ca>
Sent: March 21, 2022 3:58 PM
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Cc: Jah, Tim EDUC:EX <Tim.Jah@gov.bc.ca>; McRae, Meghan GCPE:EX <Meghan.McRae@gov.bc.ca>; Casselman, Laura GCPE:EX <Laura.Casselman@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Subject: s.13

Hello, I've created the attached issue note re: SD 61's budget situation – hoping you can take a look and let me know if you have any suggestions.

No rush to get back to me on this today.

Much appreciated,

Scott

Page 29 of 86 to/à Page 31 of 86

Withheld pursuant to/removed as

s.13

RE: s.13

From: Aaron, Ian EDUC:EX
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: March 22, 2022 9:43:04 AM PDT
Attachments: s.13

A few suggestions for the background section.

From: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: March 21, 2022 3:59 PM
To: Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Subject: FW: s.13

Any thoughts?

From: McKenzie, Scott GCPE:EX <Scott.1.McKenzie@gov.bc.ca>
Sent: March 21, 2022 3:58 PM
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Cc: Jah, Tim EDUC:EX <Tim.Jah@gov.bc.ca>; McRae, Meghan GCPE:EX <Meghan.McRae@gov.bc.ca>; Casselman, Laura GCPE:EX <Laura.Casselman@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Subject: s.13

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No rush to get back to me on this today.

Much appreciated,

Scott

Page 33 of 86 to/à Page 35 of 86

Withheld pursuant to/removed as

s.13

RE: s.13

From: Foweraker, Jonathan EDUC:EX
To: McKenzie, Scott GCPE:EX <Scott.1.McKenzie@gov.bc.ca>
Cc: Jah, Tim EDUC:EX <Tim.Jah@gov.bc.ca>, McRae, Meghan GCPE:EX <Meghan.McRae@gov.bc.ca>, Casselman, Laura GCPE:EX <Laura.Casselman@gov.bc.ca>, Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Sent: March 22, 2022 9:44:21 AM PDT
Attachments: s.13

Some additional input from Ian – happy to review the merged documents.

From: McKenzie, Scott GCPE:EX <Scott.1.McKenzie@gov.bc.ca>
Sent: March 21, 2022 3:58 PM
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Cc: Jah, Tim EDUC:EX <Tim.Jah@gov.bc.ca>; McRae, Meghan GCPE:EX <Meghan.McRae@gov.bc.ca>; Casselman, Laura GCPE:EX <Laura.Casselman@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Subject: s.13

Hello, I've created the attached issue note re: SD 61's budget situation – hoping you can take a look and let me know if you have any suggestions.

No rush to get back to me on this today.

Much appreciated,

Scott

SD61 Budget

From: Foweraker, Jonathan EDUC:EX
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>, Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Sent: April 6, 2022 9:11:24 AM PDT
Attachments: Agenda-Package_Special-Budget_April-7-2022.pdf

This is the current version of SD61's budget prior to the Board meeting tomorrow.

JF

RE: SD61 Budget

From: Foweraker, Jonathan EDUC:EX
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
Sent: April 8, 2022 9:27:19 AM PDT

I've asked Kim for a summary – nothing available online. There were so many small changes last night that the draft isn't useful –s.22

From: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
Sent: April 8, 2022 9:04 AM
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Subject: RE: SD61 Budget

Could I get a few bullets to summarize the controversial cuts? Middle music, etc.

Also, did they use accumulated surplus funds to balance.

I know you mentioned the counselor positions that were budgeted but not filled, did those get fixed, or still an issue?

Thanks

From: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: April 8, 2022 8:51 AM
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>; Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Subject: Re: SD61 Budget

Small changes but passed and balanced.

Get [Outlook for iOS](#)

From: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
Sent: Friday, April 8, 2022 8:29:44 AM
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>; Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Subject: RE: SD61 Budget

Did the budget pass as presented?

Could the DM and I get a few summary bullets on where the district landed on their budget and the cuts they made? We have Ministers Council today at 10:45 - 12:45 and pretty sure it will come up so good if we could have those this morning.

Thanks

Chris

-----Original Message-----

From: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: April 6, 2022 9:11 AM
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>; Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Subject: SD61 Budget

This is the current version of SD61's budget prior to the Board meeting tomorrow.

RE: Budget

From: Kim Morris <kmorris@sd61.bc.ca>
To: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: April 8, 2022 10:06:02 AM PDT
Attachments: 2022-2023 Budget - THIRD & FINAL READING - KM - 2022 04 07.pdf

[EXTERNAL] This email came from an external source. Only open attachments or links that you are expecting from a known sender.

Kim Morris
Secretary-Treasurer/CFO
School District No. 61 (Greater Victoria)
556 Boleskine Road
Victoria BC V8Z 1E8
Phone: 250-475-4108
Cell: 236-969-0661
www.sd61.bc.ca
Email: kmorris@sd61.bc.ca
Twitter: @KimKMorris

From: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: Friday, April 8, 2022 10:04 AM
To: Kim Morris <kmorris@sd61.bc.ca>
Subject: Budget

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hi Kim,

Congratulation on getting the budget passed last night. Would it be possible to get a final copy of the puts-and takes (as per P41 of the agenda package). I can piece it together from the livestream, but it would be easier if you can send it to me

https://www.sd61.bc.ca/wp-content/uploads/sites/91/2022/04/REVISED_Agenda-Package_Special-Budget_April-7-2022.pdf

Thanks!

Jonathan

Jonathan Foweraker

He / Him / His

Executive Director, Funding and Financial Accountability Branch | Ministry of Education and Child Care
250-896-2673 | Jonathan.Foweraker@gov.bc.ca

THIRD & FINAL READING - 2022-2023 BUDGET BYLAW - APRIL 7, 2022

Draft Budget Bylaw (March 30)	Operating	Special Purpose	Capital	Consolidated
Revenue	216,996,482	32,238,932	16,829,917	266,065,331
A. Expense	224,078,830	32,238,932	15,208,429	271,526,191
B. (Shortfall)/Surplus	(7,082,348)	-	1,621,488	(5,460,860)

Ca. How much would you like to increase the reserve if any?

-

Cb. How much of other existing reserve would you like to use if any?

-

D. How much of the current year projected surplus (max \$800k)

800,000

E. How much local capital would you like to use for Operating expenses?

1,388,855

1,388,855

F. How much risk do you want to take?

1,824,291

Fa. Increased Revenue/Enrolment

324,291

Fb. Increased Surplus Projection

1,500,000

G. Updated Shortfall (B+C+D+E+F)

(3,069,202)

H. What New Spending would you like to add?

1,353,460 +

EA's 20% to 30 hrs/week

273,545

ITL Yr 2/5 Network Infrastructure (from Local Capital above)

502,850

VP Admin Time to Elementary

23,434

Maintenance - 2 Carpenters

168,009

INED Teacher and CUPE Staffing

136,349

ITL Security Analyst (Excluded)

110,000

Communications Assistant

68,000

INED LEA Support

46,273

District Team Indigenous Collaboration

25,000

I. Updated Shortfall (G-H)

(4,422,662)

J. What Reductions Are You Proposing?

4,422,662

School Supply Allocation - Reduce one time

800,000

Daytime Cust - Reduce Elem & Middle (50%)

654,902

CommunityLINK Contracted Outreach Workers - Reduce 2 FTE

180,000

Education Assistant Relief Budget

620,000

Collaboration Time

559,418

Associate Superintendent - Reduce 1 FTE

209,794

Elementary Strings - Reduce 1.81 FTE (100%)

208,817

Middle Band and Strings Option 1 (20%)

190,478

PVP at Tolmie - Reduces 1.0 FTE

150,174

International Student Program Savings one-time

150,000

Career Centre Teachers - Reduce 1.0 FTE + \$35k Services & Supplies

150,000

Late French Immersion - Reduces 1.0 FTE / 1 Class

115,560

Counsellors - Reduces 0.8 FTE Historical Trend

92,448

Reading Recovery - Reduces Contract (100%)

73,525

Human Resources Department - Reduce 1.0 FTE

66,945

School Admin - Small School or Low Enrolment

61,494

District Team - Literacy Savings

37,000

ThoughtExchange On-line Engagement Tool

26,064

Enrolment Projection Contractor

15,043

Student and Parent Education Funds

11,000

ADDITION: 5% Services & Supplies Reduction (not schools)

50,000

K. Updated Shortfall (if \$0 then balanced) (I+J)

-

New bylaw amount	219,620,773	32,238,932	16,597,284	268,456,989
------------------	-------------	------------	------------	-------------

FW: SD61 Budget

From: Foweraker, Jonathan EDUC:EX
To: Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Sent: April 8, 2022 1:56:42 PM PDT
For MO Notes.

From: Foweraker, Jonathan EDUC:EX
Sent: April 8, 2022 10:24 AM
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
Cc: Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Subject: SD61 Budget

- SD61's balanced budget was passed on April 7, 2022
- The budget included:
 - \$1,353,460 in new spending
- and
 - \$4,422,622 in reduced spending
 - \$1,388,855 of local capital transferred to operating
 - \$2,624,291 of accumulated operating surplus of which:
 - \$800,000 represents projected surplus from the 2021/22 SY
 - \$1,824,291 is "risk" – i.e. projected additional income in the 2022/23 SY
 - \$1,500,000 from an increased surplus projection from 2021/22 SY
 - \$324,291 in increased revenue/enrolment

The key items of **new spending** are:

- \$502,850 to implement year 2 of a 5 year network infrastructure plan (using the transferred local capital)
- \$273,545 to move 20% of EAs to at least 30 hrs/week
- \$168,009 to add 2 new carpenters for facilities maintenance
- \$136,349 in Indigenous Education BCTF and CUPE staffing
- \$111,00 for an IT Security Analyst

The key **reductions in spending** are:

- \$800,000 one-time reduction is school supplies allocation (i.e. making them use up their existing allocations)
- \$654,902 to reduce daytime custodians in Elementary and Middle schools by 50%
- \$620,000 from the Education Assistant Relief Budget
- \$559,418 reduction in Collaboration Time
- \$209,794 to remove 1 Assistant Superintendent
- \$208,817 to reduce 1.81 FTE from Elementary Strings
- \$190,478 to reduce the budget for Middle Band and Strings by 20%
- \$180,000 to reduce 2 FTE CommunityLINK contracted outreach workers
- \$150,174 to remove 1 FTE PVP at Tolmie
- \$150,000 one-time reduction in the International Student Program budget
- \$150,000 to reduce 1 FTE Career Centre teacher (includes \$35k services and supplies)
- \$115,560 to reduce 1 FTE / Class in late French immersion

The 'music programs' reductions total \$399,295 – 9% of the reductions.

Jonathan Foweraker

He / Him / His

Executive Director, Funding and Financial Accountability Branch | Ministry of Education and Child Care
250-896-2673 | Jonathan.Foweraker@gov.bc.ca

SD61 254209

From: Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>
To: Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Cc: King, Aimee EDUC:EX <Aimee.King@gov.bc.ca>
Sent: April 8, 2022 3:06:09 PM PDT
Attachments: 254209 Attachment 1-SD61_Comparison of Budgets to Actual 2014-15 through 2021-22.pdf,
254209 MO-AHR Bullets_SD 61 SD finances – operating and capital (RMD).docx, RE: Sd61

Here you go Ian!

Aimee, this went up to MO in March but DMO hasn't yet returned the eApp back to RMD to close and file so you can file these on your LAN in the interim.

Thanks!

Julie Charlton

A/Manager, Divisional Operations | Assistant Deputy Minister's Office
Resource Management Division | Ministry of Education and Child Care
Phone: (250) 216-7142 | Email: Julie.Charlton@gov.bc.ca

RE: Sd61

From: Sampson, Laura EDUC:EX <Laura.Sampson@gov.bc.ca>
To: Smith, Spencer EDUC:EX <Spencer.Smith@gov.bc.ca>, Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>, Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Cc: Grauer, Deborah IRR:EX <Deborah.Grauer@gov.bc.ca>, Bertrand, Julie EDUC:EX <Julie.Bertrand@gov.bc.ca>, Kennedy, Karla 1 EDUC:EX <Karla.1.Kennedy@gov.bc.ca>
Sent: February 25, 2022 5:31:39 PM PST

GAD will be writing a new note after all. Spencer, can we please have a new CLIEE/eapp?

From: Smith, Spencer EDUC:EX <Spencer.Smith@gov.bc.ca>
Sent: February 25, 2022 10:09 AM
To: Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>; Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Cc: Grauer, Deborah EDUC:EX <Deborah.Grauer@gov.bc.ca>; Bertrand, Julie EDUC:EX <Julie.Bertrand@gov.bc.ca>; Sampson, Laura EDUC:EX <Laura.Sampson@gov.bc.ca>; Kennedy, Karla 1 EDUC:EX <Karla.1.Kennedy@gov.bc.ca>
Subject: RE: Sd61

Good morning,

Just looping you in on this, just confirming if you would like me to send down a Cliff/eApp or if there might be one in the works you could provide to me?

Thank you!

Spencer Smith | a/ Documents Coordinator

Deputy Minister's Office | Ministry of Education

Spencer.Smith@gov.bc.ca

From: Kennedy, Karla 1 EDUC:EX <Karla.1.Kennedy@gov.bc.ca>
Sent: February 25, 2022 9:57 AM
To: Smith, Spencer EDUC:EX <Spencer.Smith@gov.bc.ca>; Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>; Sampson, Laura EDUC:EX <Laura.Sampson@gov.bc.ca>; Bertrand, Julie EDUC:EX <Julie.Bertrand@gov.bc.ca>
Cc: Grauer, Deborah EDUC:EX <Deborah.Grauer@gov.bc.ca>
Subject: FW: Sd61

Heads up re: below.

As I'm still familiarizing myself with process, can we ensure this is on any 'list' or eapp'd/cliff'd etc? Also, it would be great to understand timing of when the DMO could expect to receive the notes (as Keith mentions, he's looking to have the notes come up together early next week). Would be good for me to communicate/FYI this to the MO.

From: Godin, Keith EDUC:EX <Keith.Godin@gov.bc.ca>
Sent: February 25, 2022 8:59 AM
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
Cc: Zacharuk, Christina EDUC:EX <Christina.Zacharuk@gov.bc.ca>; Kennedy, Karla 1 EDUC:EX <Karla.1.Kennedy@gov.bc.ca>
Subject: Sd61

Following a discussion with MO yesterday re SD61, Minister requested a note on the district's finances – operating and capital.^{s.13}

s.13

Thanks,
Keith

RE: Minister Meeting April 12 - Agenda and Materials

From: Foweraker, Jonathan EDUC:EX
To: Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Cc: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
Sent: April 10, 2022 7:32:36 PM PDT
Attachments: SD61 Budget Summary.docx
Attached is are possible additional notes for SD61's budget.

Chris – are you OK with these?

From: Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Sent: April 8, 2022 3:50 PM
To: Bertrand, Francois EDUC:EX <Francois.Bertrand@gov.bc.ca>; Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Cc: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>; Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>; King, Aimee EDUC:EX <Aimee.King@gov.bc.ca>; Holtz, Katherine EDUC:EX <Katherine.Holtz@gov.bc.ca>; Walker, Brenda MK EDUC:EX <Brenda.Walker@gov.bc.ca>
Subject: Minister Meeting April 12 - Agenda and Materials

Hi all,

Chris has chatted with Christina and confirmed the agenda for Tuesday's meeting. I have all materials apart from #4 (seismic) and #5 (sd61 – disposal and budget). IF you can please send me over those items asap (or let me know the eApps #s) that would be great.

Please let me know if you have any questions.

Amanda Draffin

Executive Administrative Assistant | Resource Management Division
Ministry of Education and Child Care
Phone: 778-698-4990 | Email: Amanda.Draffin@gov.bc.ca

 Please consider the environment before printing this email

SD61 2022/23 School Year Budget Summary

SD61's Board of Education passed a balanced budget on April 7, 2022

Budget Summary

The budget included:

- \$1,353,460 in budget additions

Requiring total reductions in budgeted spending / transfers from other funds of \$8.4M to balance the budget:

- \$4,422,622 in budget reductions
- \$1,388,855 of local capital transferred to operating
- \$2,624,291 of accumulated operating surplus of which:
 - \$800,000 represents projected surplus from the 2021/22 SY
 - \$1,824,291 is "risk" – i.e., projected additional income in the 2022/23 SY
 - \$1,500,000 from an increased surplus projection from 2021/22 SY
 - \$324,291 in increased revenue/enrolment

Budget additions

- \$502,850 to implement year 2 of a 5-year network infrastructure plan (using the transferred local capital)
- \$273,545 to move 20% of EAs to at least 30 hrs/week
- \$168,009 to add 2 new carpenters for facilities maintenance
- \$136,349 in Indigenous Education BCTF and CUPE staffing
- \$111,00 for an IT Security Analyst

Budget reductions

- \$800,000 one-time reduction is school supplies allocation (i.e., making them use up their existing allocations which are held in accumulated operating surplus)
- \$654,902 to reduce daytime custodians in Elementary and Middle schools by 50%
- \$620,000 from the Education Assistant Relief Budget
- \$559,418 reduction in Collaboration Time
- \$209,794 to remove 1 Assistant Superintendent
- \$208,817 to reduce 1.81 FTE from Elementary Strings (eliminates the program)
- \$190,478 to reduce the budget for Middle Band and Strings by 20%
- \$180,000 to reduce 2 FTE CommunityLINK contracted outreach workers
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- \$150,000 one-time reduction in the International Student Program budget
- \$150,000 to reduce 1 FTE Career Centre teacher (includes \$35k services and supplies)
- \$115,560 to reduce 1 FTE / Class in late French immersion

The 'music programs' reductions total \$399,295; 4.7% of the total amount needed to balance the budget after new spending was added, and 9.0% of the reductions in spending after new spending was added.

RE: Estimates Binder SD61 Budget Changes (3.23.A)

From: Ponsford, Caroline EDUC:EX <Caroline.Ponsford@gov.bc.ca>
To: Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Cc: Holtz, Katherine EDUC:EX <Katherine.Holtz@gov.bc.ca>, Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Sent: April 25, 2022 12:01:21 PM PDT
Attachments: 280511 MO-AHR Bullets_SD61 Budget Analysis.docx
Hi Amanda. The attached update was ready to go.

Thanks, Caroline

Caroline Ponsford | she/her

Director | Funding and Financial Accountability Branch

Ministry of Education and Child Care

Phone: 250-216-6347 | email: Caroline.Ponsford@gov.bc.ca

I gratefully acknowledge that I am on the territory of the Coast Salish Peoples, including the territories of the Songhees and Esquimalt Nations.

From: Draffin, Amanda EDUC:EX <Amanda.Draffin@gov.bc.ca>
Sent: April 25, 2022 11:21 AM
To: Ponsford, Caroline EDUC:EX <Caroline.Ponsford@gov.bc.ca>
Cc: Holtz, Katherine EDUC:EX <Katherine.Holtz@gov.bc.ca>
Subject: Estimates Binder SD61 Budget Changes (3.23.A)

Morning Caroline,

Emailing you in JF's absence. The attached was in the estimates binder last year and wondering if it requires an update for this year or if it is not required? If it is required, and needs an update can you please let me know, and have it updated by noon tomorrow? We have the critic briefing in the afternoon and the following day we have the briefing with MJW.

Thanks, and sorry for the tight turn around on it!

Amanda Draffin

a/Senior Executive Assistant | Deputy Ministers Office

Executive Administrative Assistant | Resource Management Division

Ministry of Education and Child Care

Phone: 778-698-4990 | Email: Amanda.Draffin@gov.bc.ca

 Please consider the environment before printing this email

MINISTRY OF EDUCATION
MLA BULLETS or MO AD-HOC BULLETS

DATE: April 8, 2022

CLIFF #: 280511

PREPARED FOR: Honourable Jennifer Whiteside, Minister – **FOR INFORMATION**

SUBJECT: **SD61 Budget Analysis**

BULLETS:

- All school districts are obliged to consult with their communities, rightsholders and stakeholders in the development of their annual budgets.
- School districts approach these conversations in different ways, depending on their local circumstances.
- School districts also approach the way that they build their budget for the next school year; some take the current years spending forecast as the baseline, others use the current years budget as the baseline, no matter if they are forecast to be overspent or underspent at the end of the current year.
- In addition, school districts budget conservatively. We know that what they say during budget consultation and what they approve in their annual budget and revised amended annual budget invariably presents a much more conservative presentation of their finances.
- Budget deliberations should be viewed in the context of what historically happens in the time between Board of Education approved budgets and actual financial results.
- Boards of Education are required by law to submit a balanced annual budget to the Ministry of Education and Child Care by June 30 each year.

Financial Highlights

Operating

- Based on several factors, SD61 (Greater Victoria) is financially healthy with a reasonable accumulated surplus.^{s.13}
s.13
- SD61 has the eighth largest Accumulated Operating Surplus in the province as of June 30, 2021, at \$13.2 million, a decrease of \$4.8 million from June 30, 2020. SD61 cannot continue to use its accumulated operating surplus at this rate without going into an accumulated deficit.

[insert page number here] ie 1

- Districts often use conservative funding and revenue assumptions in their budget development and during the spring 2021 budget cycle SD61's Board was presented with a deficit budget and then asked to make decisions to balance it.
- At the conclusion of the school year, boards often perform better than originally forecast. Budget deliberations should be viewed in the context of what historically happens in the time between Board of Education approved budgets and actual financial results.

Accumulated Surplus

- In the past three full school years, the SD61 budgeted a cumulative drawdown of the accumulated surplus of \$28.7 million. Actual change in the accumulated surplus was a drawdown of \$3.7 million, reflecting the conservative budgeting practices referred to above.
- As a proportion of total operating expenditures, accumulated operating surplus in SD61 has decreased from 11.1% in 2011 to 6.3% in 2021. The 6.3% amount is inline with what a reasonable accumulated surplus should be.
- Beginning in 2019/20, the school district changed a long-running approach of how much of the accumulated surplus they have as 'restricted' vs 'unrestricted'. Restricted Operating surplus means that the Board has set aside money for specific purposes and is not available for general cost pressures.
- Beginning in 2019/20 the district **internally restricted 100 percent** of their surplus. In 2020/21, the district's surplus was restricted for:
 - \$5.5 million of unspent school and department budgets;
 - \$4.8 million to balance future years operating budget;
 - \$1.7 million as a general reserve.
 - \$0.8 million for future IT infrastructure upgrades; and,
 - \$0.4 million for International Education Program reserve.
- The largest component, \$5.5 million of unspent school and department budgets, is funding provided to school principals for discretionary programming and school-based initiatives that has not been utilised and, under the Board of Education's policies, remains with that school/department, rather than returning to core district budget.
- The \$1.7 million restricted as a 'general reserve' amount will need to be classified as 'unrestricted' based on the Accumulated Operating Surplus Policy effective for the 2021/22 school year.
- The \$0.4 million for International Education Program reserve is to buffer the school district from changes in enrolment in this program. SD61's International Student Program provides a financial benefit to the district. In the past three full school years, the International Student Program provided a Net Income of \$9.6 million. Conceivably,

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without the International Program the district would have reduced its Accumulated Surplus to only \$3.6 million (compared to \$13.2 million).

Recent Financial Performance

- For the most recently completed school year (2020/21), the Board approved an amended budget in February 2021 that would deplete their accumulated surplus from \$18.0 million to \$7.1 million.
- Financial statements show that the district was able to spend \$2.5 million on capital purchases (compared to an amended budget of \$1.0M) and still end the year with an accumulated surplus of \$13.2 million.
- SD61's Board approved the 2021/22 Amended Budget on February 28, 2022. The amended budget uses \$6.1 million of surplus to balance the budget.^{s.13}
- The table below compares SD61's budgets to the actual financial results each year since 2014/15.

Comparison of Annual Budget to Amended Budget to Actual Financial Results												
SD61 (Greater Victoria)	2018-19			2019-20			2020-21			2021-22		
	Annual Budget	Amended Budget	Actual	Annual Budget	Amended Budget	Actual	Annual Budget	Amended Budget	Actual	Annual Budget	Amended Budget	Actual
Accumulated Operating Surplus, start of year	A	\$16,859,357	\$16,859,357	\$16,859,357	\$14,827,885	\$14,827,885	\$17,979,328	\$17,979,328	\$17,979,328	\$13,192,739	\$13,192,739	\$13,192,739
Annual Operating Surplus / (Deficit)	B	(\$2,507,710)	(\$7,047,221)	\$1,204,571	(\$4,009,767)	(\$7,650,619)	\$5,221,324	(\$5,707,536)	(\$9,822,003)	(\$2,248,086)	(\$5,658,406)	(\$6,126,523)
Transfers out of Operating funds to Other Funds												
- for Capital Assets	C	(\$800,000)	(\$1,260,000)	(\$2,596,773)	(\$800,000)	(\$660,000)	(\$1,430,611)	(\$1,339,270)	(\$1,000,000)	(\$2,538,503)	\$0	\$0
- for Local Capital	D	(\$639,270)	(\$639,270)	(\$639,270)	(\$639,270)	(\$639,270)	(\$639,270)	\$0	\$0	\$0	\$0	\$0
Surplus Appropriation to Balance Budget [B + C + D = E]	E	(\$3,946,980)	(\$8,946,491)	n/a	(\$5,449,037)	(\$8,949,889)	n/a	(\$7,046,806)	(\$10,822,003)	n/a	(\$5,658,406)	(\$6,126,523)
June 30 Accumulated Operating Fund Surplus - for Budget [A + E = F]	F	\$12,912,377	\$7,912,866	\$14,827,885	\$9,378,848	\$5,877,996	\$17,979,328	\$10,932,522	\$7,157,325	\$13,192,739	\$7,534,333	\$7,066,216
- for Actual [A + B + C + D = F]												n/a

SD61 (Greater Victoria)	2014-15			2015-16			2016-17			2017-18		
	Annual Budget	Amended Budget	Actual	Annual Budget	Amended Budget	Actual	Annual Budget	Amended Budget	Actual	Annual Budget	Amended Budget	Actual
Accumulated Operating Surplus, start of year	A	\$18,555,980	\$18,555,980	\$18,555,980	\$21,775,666	\$21,775,666	\$22,800,427	\$22,800,427	\$22,800,427	\$19,769,564	\$19,769,564	\$19,769,564
Annual Operating Surplus / (Deficit)	B	(\$5,500,000)	(\$17,647,649)	\$3,712,047	(\$7,500,000)	(\$20,858,299)	\$2,320,877	(\$5,110,764)	(\$5,992,060)	\$2,955,704	(\$3,104,887)	(\$5,526,883)
Transfers out of Operating funds to Other Funds												
- for Capital Assets	C	(\$800,000)	(\$800,000)	(\$384,030)	(\$800,000)	(\$800,000)	(\$1,178,749)	(\$800,000)	(\$2,000,000)	(\$5,494,277)	(\$800,000)	(\$800,000)
- for Local Capital	D	\$0	(\$108,331)	(\$108,331)	\$0	(\$117,367)	(\$117,367)	\$0	(\$117,367)	(\$492,290)	(\$200,000)	(\$574,374)
Surplus Appropriation to Balance Budget [B + C + D = E]	E	(\$6,300,000)	(\$18,555,980)	n/a	(\$8,300,000)	(\$21,775,666)	n/a	(\$5,910,764)	(\$8,109,427)	n/a	(\$4,104,887)	(\$6,901,257)
June 30 Accumulated Operating Fund Surplus - for Budget [A + E = F]	F	\$12,255,980	\$0	\$21,775,666	\$13,475,666	\$0	\$22,800,427	\$16,889,663	\$14,691,000	\$19,769,564	\$15,664,677	\$12,868,307
- for Actual [A + B + C + D = F]												\$16,859,357

Impact of COVID-19

- Since the start of the pandemic SD61 reported net increased costs/lost revenue related to COVID-19 of \$13.1 million. The largest single component was loss of Tuition Revenue from International Students of \$6.2 million, with savings from salaries/benefits savings and services savings of only \$0.8 million.

[insert page number here] ie 3

- To date, SD61 has received \$9.9 million of additional funding to assist them with the financial impact of the pandemic.

2022/23 Annual Budget

- SD61's balanced budget was passed on April 7, 2022
- The budget included:
 - \$1,353,460 in new spending
 - and
 - \$4,422,622 in reduced spending
 - \$1,388,855 of local capital transferred to operating
 - \$2,624,291 of accumulated operating surplus of which:
 - \$800,000 represents projected surplus from the 2021/22 SY
 - \$1,824,291 is "risk" – i.e. projected additional income in the 2022/23 SY
 - \$1,500,000 from an increased surplus projection from 2021/22 SY
 - \$324,291 in increased revenue/enrolment
- The key items of **new spending** are:
 - \$502,850 to implement year 2 of a 5-year network infrastructure plan (using the transferred local capital)
 - \$273,545 to move 20% of EAs to at least 30 hrs/week
 - \$168,009 to add 2 new carpenters for facilities maintenance
 - \$136,349 in Indigenous Education BCTF and CUPE staffing
 - \$111,00 for an IT Security Analyst
- The key **reductions in spending** are:
 - \$800,000 one-time reduction is school supplies allocation (i.e. making them use up their existing allocations)
 - \$654,902 to reduce daytime custodians in Elementary and Middle schools by 50%
 - \$620,000 from the Education Assistant Relief Budget
 - \$559,418 reduction in Collaboration Time
 - \$209,794 to remove 1 Assistant Superintendent
 - \$208,817 to reduce 1.81 FTE from Elementary Strings
 - \$190,478 to reduce the budget for Middle Band and Strings by 20%
 - \$180,000 to reduce 2 FTE CommunityLINK contracted outreach workers
 - \$150,174 to remove 1 FTE PVP at Tolmie
 - \$150,000 one-time reduction in the International Student Program budget
 - \$150,000 to reduce 1 FTE Career Centre teacher (includes \$35k services and supplies)
 - \$115,560 to reduce 1 FTE / Class in late French immersion
- The 'music programs' reductions total \$399,295 – 9% of the reductions.

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Funding and Enrolment

- SD61 is receiving an estimated \$194.5 million in the 2022/23 estimated operating grants, a \$0.13 million decrease compared to 2021/22.
- The district estimates it will enrol 19,887 FTE in 2022/23, an increase of 16 FTE compared to 2021/22, the second year of enrolment increase following a decline in 2020/21.
- This works out to an average of \$9,784 per FTE, a decrease of \$15 from 2021/22.
- In addition to its operating grant, SD61 is also receiving an estimated total of \$26.8 million in ongoing special purpose grants, including funding for Classroom Enhancement Fund, Learning Improvement Fund, CommunityLINK, Pay Equity and Student Transportation Fund.
- Including all grants, SD61 is receiving an estimated average of \$11,133 per FTE for 2022/23.
- Compared to 2016/17, operating grants for SD61 have increased by \$29.8 million or 18.1%, while enrolment has increased by 748 FTE (3.9%).
- Including all grants, SD61 is receiving \$45.5 million or 25% more than it did in 2016/17.

School Year	Full-Year FTE (School-age + Adult)	Full-Year Operating Grants	Average per FTE Operating Grant	Total Ongoing Special Grants	Total Grants, Operating + Special	Average per FTE Total Grant (Operating + Special)
2016/17	19,139	164,765,932	8,609	11,175,583	175,941,515	9,193
2017/18	19,289	168,767,603	8,749	25,591,524	194,359,127	10,076
2018/19	19,668	177,327,234	9,016	26,916,832	204,244,066	10,385
2019/20	19,807	181,291,074	9,153	32,500,303	213,791,377	10,794
2020/21	19,465	183,351,677	9,420	33,658,990	217,010,667	11,149
2021/22 (as at March 2022)	19,871	194,715,400	9,799	27,947,923	222,663,323	11,205
2022/23 Estimated	19,887	194,583,765	9,784	26,819,844	221,403,609	11,133
Change from 2021/22	+16	-131,635	-15	-1,128,079	-1,259,714	-72
Change from 2016/17	+748	+29,817,833	+1,175	+15,644,261	+45,462,094	+1,940

Comparison of District Estimated and Actual Enrolment Since 2017/18

The district's enrolment estimates for the larger enrolment supplements over the past five years have shown a pattern of conservatism.

	September Standard Enrolment		ELL		Level 2 Special Needs		Level 3 Special Needs	
	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual
2017/18	18,773	18,911	1,751	1,808	720	775	400	418
2018/19	19,122	19,294	1,808	1,883	775	788	418	462
2019/20	19,347	19,346	1,883	1,987	803	809	470	465
2020/21	19,406	19,107	1,969	1,844	800	807	450	425
2021/22	19,098	19,579	1,844	1,848	805	889	420	386

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ADVICE TO MINISTER

<p>CONFIDENTIAL ISSUES NOTE</p> <p>Ministry of Education</p> <p>Date: April 13, 2021</p> <p>Date updated: March 21, 2022</p> <p>Minister Responsible: Jennifer Whiteside</p>	<h1>Greater Victoria Budget</h1>
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ADVICE AND RECOMMENDED RESPONSE:

- **Our government is investing in the services people need – including record investments in the education system.**
- **School districts are in their planning stage for next year and have started their budget engagement process.**
- **As part of this work, school districts consult with their partners and stakeholders as part of their regular budgeting process, to ensure programming meets the needs of their community.**
- **SD61 has initiated a new budget consultation process this year following the recommendations of the Independent Advisor in May 2021, and have been consulting with rightsholders and stakeholders since November last year.**
- **School districts have the flexibility to allocate annual operating grant funding provided by government to meet local needs and priorities, and must, by legislation, submit a balanced budget to the Ministry by June 30.**

ADVICE TO MINISTER

- **Our government continues to make investments in education a priority, to continue supporting students in schools throughout B.C.**
- **In 2022/23, we are investing \$269 million more to operate K-12 schools within the province, for a total of \$7.4 billion – that's \$1.8 billion or 32% more than in 2016/17.**
- **This includes \$195 million in operating grants for Greater Victoria, which is \$11 million higher than the district received in 2020/21.**
- **We will continue to work with the district to understand the situation as they align their budget to their strategic plan.**
- **Ultimately, it will be up to the board to make a final decision on its budget after consulting with, and hearing feedback from, their local community.**

Background:

Each spring, following the preliminary operating grant announcement in March, school districts prepare their budgets for the next school year.

As part of this process there are typically some staffing announcements which historically do not result in actual layoffs, and programming changes that receive media attention. It's important to note that districts will often forecast an annual deficit which requires using accumulated operating surplus to balance the budget, yet end the fiscal year with an annual operating surplus as seen on the table below.

ADVICE TO MINISTER

SD61 – Comparison of Annual Operating Surplus / (Deficit)
requiring appropriation of surplus to balance before transfers of
Operating funds for Capital

	Annual Budget	Amended Annual Budget	Actual
2018/19	(\$2,507,710)	(\$7,047,221)	\$1,204,571
2019/20	(\$4,009,767)	(\$7,650,619)	\$5,221,324
2020/21	(\$5,707,536)	(\$9,822,003)	(\$2,248,086)
2021/22	(\$5,658,406)	(\$6,126,523)	n/a

SD61s own figures show that in each of the past seven years it has been unable to spend all that it has budgeted for. On average 9.1% (\$19.3M) of the annual budget is unspent at the end of the fiscal year

There has been significant media coverage regarding the Greater Victoria School District's 2022/23 budget, after similar coverage in 2021/22.

The board has stated it is facing a \$7.1 million budget shortfall and that it is considering reducing funding for music programs (including staff), daytime custodians, and school counsellors to balance their budget.

The Board hired Joan Axford in 2021 to review the process of establishing the 2021/22 budget and provide recommendations for future budget development. These recommendations included expanding community input and establishing a budget advisory committee. These recommendations have resulted in more budget scenarios being presented for consideration, many of which will not be implemented but will result in impacted interest groups voicing their concerns during budget development.

s.13

	Operating Grant	
	2021/22	2022/23
61 Greater Victoria	\$ 194.63 M	\$ 194.58 M
	change	\$ (50,242)

s.13

All B.C. school boards are required to pass a balanced budget by June 30 each year.

In 2022/23, the Greater Victoria School Board is estimated to receive about \$50,000 less than the 2021/22 in operating grants:

Operating grants are recalculated each December based on actual enrolment in September.

Enrollment in SD61 has been stable over the past four years, with a very slight increase expected for 2022/23.

ADVICE TO MINISTER

61 Greater Victoria			
		Total OP Grant	
	Full-Year FTE	Full-Year	
2019/20	19,807	\$	181.29 M
2020/21	19,465	\$	183.35 M
2021/22	19,876	\$	194.63 M
2022/23	19,887	\$	194.58 M

SD61 passed a balanced budget on April 7, 2022. The budget included:

- \$1,353,460 in new spending
- and
- \$4,422,622 in reduced spending
 - \$1,388,855 of local capital transferred to operating
 - \$2,624,291 of accumulated operating surplus of which:
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The ‘music programs’ reductions total \$399,295 – 9% of the reductions.

Program Area Contact:	Jonathan Foweraker	
Created:	April 13, 2021	
File Updated:	March 21, 2022	

FOI re SD61

From: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>
To: Charlton, Julie EDUC:EX <Julie.Charlton@gov.bc.ca>
Sent: July 15, 2022 3:05:16 PM PDT
Attachments: Agenda-Package_Special-Budget_April-7-2022.pdf

-----Original Message-----

From: Foweraker, Jonathan EDUC:EX <Jonathan.Foweraker@gov.bc.ca>
Sent: April 6, 2022 9:11 AM
To: Brown, Chris EDUC:EX <Chris.Brown@gov.bc.ca>; Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca>
Subject: SD61 Budget

This is the current version of SD61's budget prior to the Board meeting tomorrow.

JF



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

Thursday, April 7, 2022, 5:00 p.m.
Broadcasted 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 April 7, 2022 Special Board Budget agenda be approved.

B. 2022-2023 ANNUAL BUDGET

B.1. Budget Bylaw Readings: 3rd Reading

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2022-2023 Annual Budget Bylaw in the amount of \$268,416,946 be:

Read a third time, passed and adopted, the 7th day of April, 2022.

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

B.2. Business Arising from the Budget Bylaw

That the Board of Education of School District No. 61 (Greater Victoria) allocate Local Capital reserve for the purpose of:

1. 2022-2023 Network Infrastructure Year 2 of 5 - \$502,850
2. 2022-2023 Capital Asset Purchases from Operating - \$886,005
3. 2022-2023 Sundance-Bank Re-Opening Classroom 2 Capital Costs - \$230,000
4. 2022-2023 Purchase of 1219 North Park as part of the Caledonia Master Agreement - \$1,089,000

That the Board of Education of School District No. 61 (Greater Victoria) reduce 1.0 FTE Assistant Manager at Facilities Services and 1.0 FTE Human Resource Services position at Tolmie Board Office in the 2023-2024 or 2024-2025 fiscal year, dependent on attrition/retirement of existing staff.

That the Board of Education of School District No. 61 (Greater Victoria) approve \$2,300,000 of the June 30, 2022 unrestricted operating surplus to be carried forward and applied towards the 2022-2023 projected deficit.

C. ADJOURNMENT

Recommended Motion:

That the meeting be adjourned.

Option 4 Detail

Draft Budget Bylaw (March 30)	Operating	Special Purpose	Capital	Consolidated
Revenue	216,996,482	32,238,932	16,829,917	266,065,331
A. Expense	224,078,830	32,238,932	15,208,429	271,526,191
B. (Shortfall)/Surplus	(7,082,348)	-	1,621,488	(5,460,860)
Ca. How much would you like to increase the reserve if any?	-			
Cb. How much of other existing reserve would you like to use if any?	-			
D. How much of the current year projected surplus (max \$800k)	800,000			
E. How much local capital would you like to use for Operating expenses?	1,388,855		1,388,855	
F. How much risk do you want to take?	1,784,248			
Fa. Increased Revenue/Enrolment	284,248			
Fb. Increased Surplus Projection	1,500,000			
G. Updated Shortfall (B+C+D+E+F)	(3,109,245)			
H. What New Spending would you like to add?	1,246,472 +			
ITL Yr 2/5 Network Infrastructure (from Local Capital above)	502,850			
VP Admin Time to Elementary	326,340			
Maintenance - 2 Carpenters	168,009			
ITL Security Analyst (Excluded)	110,000			
Communications Assistant	68,000			
INED LEA Support	46,273			
District Team Indigenous Collaboration	25,000			
I. Updated Shortfall (G-H)	(4,355,717)			
J. What Reductions Are You Proposing?	4,355,717			
School Supply Allocation - Reduce one time	800,000			
Daytime Cust - Reduce Elem & Middle (50%)	654,902			
Counsellors - Reduce 2 Outreach	180,000			
Education Assistant Relief Budget	620,000			
Collaboration Time	559,418			
Associate Superintendent - Reduce 1 FTE	209,794			
Elementary Strings - Reduce 1.81 FTE (100%)	208,817			
Middle Band and Strings Option 1	190,478			
PVP at Tolmie - Reduces 1.0 FTE	150,174			
International Student Program Savings one-time	150,000			
Career Centre Teachers - Reduce 1.0 FTE + \$35k S&S	150,000			
Late French Immersion - Reduces 1.0 FTE / 1 Class	115,560			
Counsellors - Reduces 0.8 FTE Historical Trend	92,448			
Reading Recovery - Reduces Contract (100%)	73,525			
School Admin - Small School or Low Enrolment	61,494			
District Team - Literacy Savings	37,000			
ThoughtExchange On-line Engagement Tool	26,064			
Enrolment Projection Contractor	15,043			
Student and Parent Education Funds	11,000			
ADDITION: 5% Services & Supplies Reduction (not schools)	50,000			
K. Updated Shortfall (if \$0 then balanced) (I+J)	-			
New bylaw amount	219,580,730	32,238,932	16,597,284	268,416,946
	Must match to (max revenue & surplus):			267,649,579
				767,367
Summary				
Reserve Additions	-			
New Spending	(1,246,472)			
Reductions	4,355,717			
Use of 21-22 Surplus to Balance	800,000			
Use of Local Capital for 22-23 Operating Expenses	1,388,855			
Risk	1,784,248			
Use of Existing Reserve	-			

Target Reserves per Draft Policy: 4,000,000 2%
Current Reserves: 1,900,000 1%

Estimated Available for 2022-2023 2,403,049

Risk: Estimated 21-22 Surplus>\$800k or Increased Revenue/Enrolment

Spending		
EA's to 30 hours/week	1,367,723	On-Going
ITL Decommission Classroom PC's	385,000	One-Time
ITL Reinstate Student Device Budget	339,230	On-Going
Transportation Snow Plow	250,000	One-Time
ITL Yr 1/2 Staff Device Replacement	250,000	On-Going
Grounds - Match Historical Spend	231,239	On-Going
Strings at all Elementary	181,429	On-Going
Early Childhood Educators	178,000	On-Going
Maintenance - Match Hist Spend Mech	150,836	On-Going
INED Teacher and CUPE Staffing	136,349	On-Going
VP Admin Time to Middle	116,550	On-Going
Mental Health to Replace Grants	110,000	On-Going
Transportation Dump Truck	100,000	One-Time
VP Admin Time to Secondary	81,585	On-Going
Financial Svc Business Process Advisor	75,000	On-Going
Transportation Bobcat	65,000	One-Time
District Team Reporting Tool Support	64,000	On-Going
Maintenance Match Hist Spend Elec	55,012	On-Going
District Team Assessment & Proficiency	55,000	On-Going
Maintenance - Match Hist Spend Carp	50,368	On-Going
Learning Support Accessibility	50,000	On-Going
ITL School Tech Top-up fr Schools to Dist.	40,000	On-Going
HR EA Bridging	36,000	On-Going
Maintenance Match Hist Spend Paint	35,791	On-Going
HR EA Professional Lrning Support	30,000	On-Going
HR EA Advertising	20,000	On-Going
HR Recruitment Travel FRIMM Teachers	20,000	On-Going
Maintenance Temp Labourers Painting	18,358	On-Going
Transportation Flush Machines In-House	12,500	One-Time
Transpiration Salter for Snow Plow	11,500	One-Time
HR Increase Hours for System Specialist	9,337	On-Going
Transportation 2-Post Hoist	8,500	On-Going
ITL eLibrary Websites Maintenance	3,320	One-Time
ITL Destiny Library Release Time	2,490	On-Going
Reductions		
Middle Music - Reduce 11.03 FTE (100%)	952,908	On-Going
Counsellors - Reduce 8.00 FTE to min ratio	924,480	On-Going
Daytime Cust - Reduce 5m Elem(25%) & E & M (50%)	634,016	On-Going
Counsellors - Reduce 7 YFC's	443,110	On-Going
Middle Music - Reduce 5.52 FTE (50%)	476,454	On-Going
Daytime Cust - Reduce Elementary (100%)	414,750	On-Going
Middle Music - Reduce 4.41 FTE (40%)	381,163	On-Going
Career Centre Coordinators - Reduce 7 FTE (100%)	342,490	On-Going
Middle Music - Reduce 3.31 FTE (30%)	285,864	On-Going
Middle Band and Strings Option 2	285,864	On-Going
Daytime Cust - Reduce Secondary (100%)	210,883	On-Going
Counsellors - to Community UNK	201,537	On-Going
Clerical Staff from 12 months to 10.5 months/year	180,139	On-Going
Daytime Cust - Reduce Middle (100%)	166,939	On-Going
Daytime Cust Small Elem - Reduces 2.0 FTE	123,302	On-Going
Facilities - Reduces 1.0 FTE Asst Mgr (Year 2/3 only)	105,268	On-Going
Clerical Staff from 12/11 month to 11/10.5 month	94,496	On-Going
HR - Reduces 1.0 FTE (Year 2/3 only)	66,945	On-Going
School Techs from 11 month to 10.5 months	24,760	On-Going
District Ukulele	16,525	On-Going

40,043 increase enrolment to bring back

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 \$271,526,191 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 _____ DAY OF APRIL, 2022;

READ A SECOND TIME THE _____ DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF APRIL, 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) Annual Budget Bylaw 2022/2023, adopted by the Board the _____ 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	13,215,170	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	265,065,331	244,130,106
Expenses		
Instruction	221,628,255	207,618,206
District Administration	6,597,917	6,329,294
Operations and Maintenance	39,764,994	38,027,511
Transportation and Housing	1,216,025	1,291,815
Total Expense	269,207,191	253,266,826
Net Revenue (Expense)	(4,141,860)	(9,136,720)
Budgeted Allocation (Retirement) of Surplus (Deficit)		5,658,406
Budgeted Surplus (Deficit), for the year	(4,141,860)	(3,478,314)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	(7,082,348)	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,940,488	(3,478,314)
Budgeted Surplus (Deficit), for the year	(4,141,860)	(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	223,078,830	213,156,947
Operating - Tangible Capital Assets Purchased	1,000,000	
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	1,319,000	1,000,000
Total Budget Bylaw Amount	271,526,191	254,266,826

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary/Treasurer

Date Signed

DRAFT

School District No. 61 (Greater Victoria)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,141,860)	(9,136,720)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,000,000)	
From Local Capital	(1,319,000)	(1,000,000)
From Deferred Capital Revenue	(34,492,121)	(49,712,864)
Total Acquisition of Tangible Capital Assets	(36,811,121)	(50,712,864)
Amortization of Tangible Capital Assets	11,389,429	11,451,527
Total Effect of change in Tangible Capital Assets	(25,421,692)	(39,261,337)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(29,563,552)	(48,398,057)

School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 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	1,915,170	2,029,152
Rentals and Leases	2,696,572	1,779,874
Investment Income	368,760	352,652
Total Revenue	216,996,482	207,498,541
Expenses		
Instruction	190,203,374	180,770,133
District Administration	6,597,917	6,329,294
Operations and Maintenance	25,061,514	24,765,705
Transportation and Housing	1,216,025	1,291,815
Total Expense	223,078,830	213,156,947
Net Revenue (Expense)	(6,082,348)	(5,658,406)
Budgeted Prior Year Surplus Appropriation		5,658,406
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,000,000)	-
Total Net Transfers	(1,000,000)	-
Budgeted Surplus (Deficit), for the year	(7,082,348)	-

School District No. 61 (Greater Victoria)

Schedule 2A

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

	2023 Annual Budget \$	2022 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	67,569	110,981
Total Other Revenue	1,915,170	2,029,152
Rentals and Leases	2,696,572	1,779,874
Investment Income	368,760	352,652
Total Operating Revenue	216,996,482	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 Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	96,945,843	92,198,153
Principals and Vice Principals	14,404,160	14,385,816
Educational Assistants	19,844,072	18,641,764
Support Staff	19,351,110	19,273,071
Other Professionals	4,913,818	4,957,013
Substitutes	9,660,173	8,570,336
Total Salaries	165,119,176	158,026,153
Employee Benefits	38,347,292	36,054,086
Total Salaries and Benefits	203,466,468	194,080,239
Services and Supplies		
Services	7,292,945	6,314,984
Student Transportation	901,500	1,076,545
Professional Development and Travel	898,191	727,897
Rentals and Leases	109,851	109,851
Dues and Fees	109,831	105,199
Insurance	427,403	420,003
Supplies	5,863,280	6,493,917
Utilities	4,009,361	3,828,312
Total Services and Supplies	19,612,362	19,076,708
Total Operating Expense	223,078,830	213,156,947

School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C

	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	72,995,090	5,426,284	2,332,706	229,700	310,077	7,119,185	88,413,042
1.03 Career Programs	820,697	123,124	335,379			34,486	1,313,686
1.07 Library Services	2,185,563			364,810		86,539	2,636,912
1.08 Counselling	3,037,684					116,725	3,154,409
1.10 Special Education	10,133,041	529,040	16,253,375	220,609		1,195,910	28,331,975
1.30 English Language Learning	2,071,678	84,217		13,497		92,032	2,261,424
1.31 Indigenous Education	460,998		867,459	46,431	155,354	31,357	1,561,599
1.41 School Administration		7,942,331		4,118,875		45,000	12,106,206
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	96,894,998	14,133,801	19,788,919	5,912,391	1,216,456	9,011,514	146,958,079
4 District Administration							
4.11 Educational Administration		169,542		312,495	829,735	13,898	1,325,670
4.40 School District Governance					334,387		334,387
4.41 Business Administration		100,817		1,280,720	1,376,738	88,528	2,846,803
Total Function 4	-	270,359	-	1,593,215	2,540,860	102,426	4,506,860
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	50,845		55,153	330,617	901,325	19,996	1,357,936
5.50 Maintenance Operations				10,322,470	143,952	526,237	10,992,659
5.52 Maintenance of Grounds				1,072,188			1,072,188
5.56 Utilities							-
Total Function 5	50,845	-	55,153	11,725,275	1,045,277	546,233	13,422,783
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	96,945,843	14,404,160	19,844,072	19,351,110	4,913,818	9,660,173	165,119,176

DRAFT - Not Finalized

March 30, 2022 13:30

School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	88,413,042	21,080,749	109,493,791	3,990,249	113,484,040	107,955,458
1.03 Career Programs	1,313,686	309,127	1,622,813	775,350	2,398,163	2,403,947
1.07 Library Services	2,636,912	628,531	3,265,443		3,265,443	3,222,845
1.08 Counselling	3,154,409	751,222	3,905,631		3,905,631	3,551,244
1.10 Special Education	28,331,975	6,657,269	34,989,244	940,051	35,929,295	34,740,474
1.30 English Language Learning	2,261,424	535,108	2,796,532	156,323	2,952,855	2,922,740
1.31 Indigenous Education	1,561,599	360,240	1,921,839	642,190	2,564,029	2,394,091
1.41 School Administration	12,106,206	2,620,067	14,726,273		14,726,273	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	2,015,584	10,598,094	8,727,057
1.64 Other	-	-	-	112,750	112,750	112,750
Total Function 1	146,958,079	34,609,648	181,567,727	8,635,647	190,203,374	180,770,133
4 District Administration						
4.11 Educational Administration	1,325,670	267,776	1,593,446	65,517	1,658,963	1,971,900
4.40 School District Governance	334,387	32,994	367,381	491,047	858,428	535,229
4.41 Business Administration	2,846,803	612,375	3,459,178	621,348	4,080,526	3,822,165
Total Function 4	4,506,860	913,145	5,420,005	1,177,912	6,597,917	6,329,294
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,357,936	279,582	1,637,518	706,582	2,344,100	2,316,392
5.50 Maintenance Operations	10,992,659	2,270,731	13,263,390	2,840,012	16,103,402	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	13,422,783	2,774,400	16,197,183	8,864,331	25,061,514	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	165,119,176	38,347,292	203,466,468	19,612,362	223,078,830	213,156,947

DRAFT - Not Finalized

March 30, 2022 13:30

School District No. 61 (Greater Victoria)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Annual Budget
	\$	\$
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	32,238,932	27,658,352
Expenses		
Instruction	31,424,881	26,848,073
Operations and Maintenance	814,051	810,279
Total Expense	32,238,932	27,658,352
Budgeted Surplus (Deficit), for the year	-	-

School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	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

Schedule 3A

	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				
Tangible Capital Assets Purchased	1,000,000		1,000,000	
Total Net Transfers	1,000,000	-	1,000,000	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,319,000	(1,319,000)	-	
Total Other Adjustments to Fund Balances	1,319,000	(1,319,000)	-	
Budgeted Surplus (Deficit), for the year	(1,048,892)	3,989,380	2,940,488	(3,478,314)