

2017/2018 Annual Budget Presentation

April 5, 2017

One *Learning* Community



Operating, Special Purpose and Capital Funds

School districts manage financial resources in three funds:

- **Operating Fund**
 - Where the main operating expenditures of a school district are recorded
- **Special Purpose Funds**
 - Report the expenditures for funding provided for a specific purpose; spending is restricted. Examples of special purpose funds include CommunityLINK, Provincial Resource Programs and the Annual Facility Grant.
- **Capital Fund**
 - Holds the capital assets of the District; land, buildings, equipment and vehicles. Five year capital plan budgets are approved by Boards.

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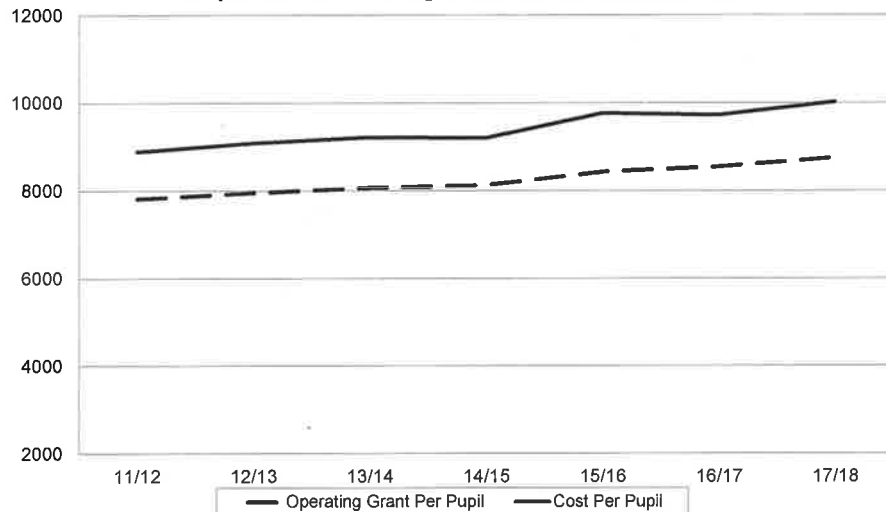
Sources of Operating Revenue

- The majority of school district revenue comes from provincial grants through the Ministry of Education's funding allocation system.
- School districts have local revenues from rental of facilities, interest revenue on short-term deposits, international students and continuing education.

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Comparison of Funding and Cost Per Student FTE



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Operating Revenue Sources

2017/2018 Greater Victoria Picture

	Provincial Grants	87.0%
	Local Revenue	10.1%
	Operating Surplus	2.9%



2016/2017 Greater Victoria Picture

Provincial Grants	88.8%
Local Revenue	8.0%
Operating Surplus	3.2%

2016/2017 Provincial Picture

Provincial Grants	92.1%
Local Revenue	6.8%
Operating Surplus	1.1%

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Allocation of Provincial Operating Grant

The 2017/2018 funding system provides for:

- Student allocation of \$7,301 per school-age FTE student
- Student allocation of \$4,618 per adult FTE student
- Distributed Learning student allocation of \$6,100 per FTE
- Unique student needs:
 - ELL \$1,395 per FTE
 - Aboriginal Education \$1,210 per FTE
 - Special Education Level 1 \$38,140 per FTE
 - Special Education Level 2 \$19,070 per FTE
 - Special Education Level 3 \$9,610 per FTE
- Teacher salary differential between districts
- Unique geographic factors of climate, dispersion, remoteness, and small communities
- Education Plan
- Summer, February, and May counts

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Funding Level per FTE

	2016/2017 Funding Levels per FTE	2017/2018 Funding Levels per FTE
School-Age	\$ 7,218	\$ 7,301
Continuing Education	7,218	7,301
Distributed Learning	6,030	6,100
Adult Students	4,565	4,618
Special Needs - Level 1	37,700	38,140
Special Needs - Level 2	18,850	19,070
Special Needs - Level 3	9,500	9,610
English Language Learners	1,380	1,395
Aboriginal Education	1,195	1,210

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Enrolment Summary

	2016/2017 Annual Budget	2016/2017 Final September 30	2017/2018 Annual Budget
BASED ON PROJECTED FTE ENROLMENT OF:			
Elementary/Middle/Secondary (school-aged)	18,708	18,807	18,908
Continuing Education (school-aged)	11	15	10
Distributed Learning (school-aged)	112	180	104
Total - School-Aged	18,831	19,002	19,022
Adult Students	51	48	44
Unique Student Needs:			
Special Needs - Level 1	20	22	21
Special Needs - Level 2	697	715	720
Special Needs - Level 3	312	380	400
English Language Learning	1,653	1,776	1,751
Aboriginal Education	1,475	1,438	1,420
International Education (Long-term)	830	992	978

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Other Grants, Fees and Revenue

	2016/2017 Annual Budget	2017/2018 Annual Budget
Other Ministry of Education Grants:		
Reduction for Local Education Agreements (LEA)	\$ (1,023,960)	\$ (927,465)
Pay Equity	2,896,617	2,896,617
Return of Administrative Savings		827,353
TOTAL OTHER MINISTRY OF EDUCATION GRANTS	1,872,657	2,796,505
Other Fees and Revenues:		
Summer School Fees	27,169	17,696
Continuing Education Fees	58,124	58,124
Offshore/Out-of-Province Tuition Fees	11,035,159	13,206,732
LEA/Direct Funding from First Nations	1,023,960	927,465
Miscellaneous Fees and Revenues	136,240	70,055
Community Use of Facilities	1,674,784	1,694,784
Investment Revenue	650,000	650,000
TOTAL OTHER FEES AND REVENUES	14,605,436	16,624,856
TOTAL OTHER GRANTS, FEES AND REVENUE	\$ 16,478,093	\$ 19,421,361

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School District Operating Spending

Spending is allocated between 4 key functional areas:

- Instruction
- District Administration
- Operations and Maintenance of Facilities
- Transportation of Students

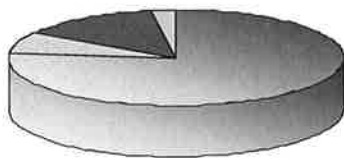
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School District Operating Spending

2017/2018 Greater Victoria Picture

■	Instruction	85.5%
■	Operations & Maintenance	11.6%
□	District Administration	2.4%
□	Transportation	0.5%



2016/2017 Greater Victoria Picture

Instruction	84.8%
Operations & Maintenance	12.1%
District Administration	2.5%
Transportation	0.6%

2016/2017 Provincial Picture

Instruction	83.2%
Operations & Maintenance	11.5%
District Administration	3.4%
Transportation	1.9%

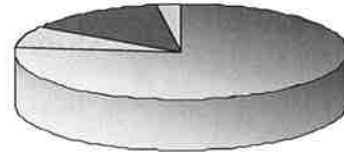
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School District Operating Spending Including Classroom Enhancement Fund

Greater Victoria Picture

■	Instruction	86.5%
■	Operations & Maintenance	10.8%
□	District Administration	2.2%
□	Transportation	0.5%

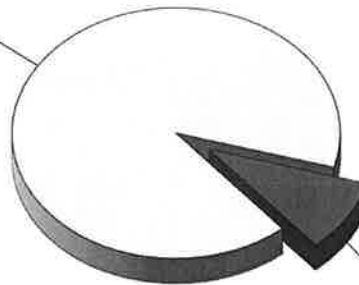


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School District Operating Spending

Salaries & Employee Benefits
90.6%



Supplies, Services & Equipment
9.4%

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Annual Operating Budget Assumptions

Assumptions used to prepare the 2017/2018 Annual Operating Budget:

- The 2017/2018 projected school-aged enrolment of 19,022 FTE has been used to prepare the annual operating budget. This represents an increase of 20 FTE as compared to the September 30, 2016 funded school-aged enrolment.
- The 2017/2018 projected adult enrolment is 44 FTE.
- The 2017/2018 projected school-aged and adult enrolment is 19,066 FTE.

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Annual Operating Budget Assumptions Cont.

The 2017/2018 Annual Operating Budget has been prepared to include:

- Incremental cost of salary grid/step adjustments
- Wage increases
- Statutory and contractual obligation changes e.g. benefits, utilities
- Technology Replacement Reserve Funding
- Strategic Plan Resource Re-alignment – Communication Position
 - Superintendent's Office
- Strategic Plan Resource Re-alignment – Professional Learning Support
 - Superintendent's Office

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Annual Operating Budget Summary

	2016/2017 Annual Budget	2017/2018 Annual Budget
REVENUE		
Provincial Government Grant	\$ 160,733,977	\$ 166,715,079
Other Grants, Fees and Revenue	16,937,248	19,421,361
TOTAL OPERATING REVENUE	\$ 177,671,225	\$ 186,136,440
EXPENDITURE		
Salaries:		
Teachers	79,934,858	82,684,954
Support Staff	16,828,220	17,038,427
Principals & Vice-Principals	11,438,642	12,255,321
Educational Assistants	15,722,720	17,240,139
Other Professionals	3,645,069	3,697,241
Substitutes	6,666,719	7,181,346
Total Salaries	134,236,228	140,097,928
Employee Benefits	31,288,112	32,198,765
Services and Supplies:		
Services	4,319,957	4,527,695
Student Transportation	998,933	998,933
Professional Development and Travel	580,786	571,601
Rentals and Leases	98,188	79,238
Dues and Fees	64,712	88,207
Insurance	442,842	442,842
Supplies	5,750,864	5,593,711
Utilities	4,981,367	4,642,407
Total Services and Supplies	17,257,649	16,944,634
Capital Equipment Purchases	800,000	800,000
Technology Replacement Reserve	-	200,000
TOTAL OPERATING EXPENDITURE	\$ 183,581,989	\$ 190,241,327
OPERATING BUDGET SURPLUS / (DEFICIT)	\$ (5,910,764)	\$ (4,104,887)
Budgeted Prior Year Operating Surplus Appropriation	5,910,764	5,500,000
NET OPERATING BUDGET SURPLUS / (DEFICIT)	\$ -	\$ 1,395,113

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2017/2018 Operating Budget

Approved 2016/2017 One-Time Carry Forward Funding:

Restricted Surplus from 2015-2016 approved by the Board in April 2016	\$1.8M
Unrestricted Surplus from 2015-2016 approved by the Board September 2016	<u>3.7M</u>
Total Approved One-Time Carry Forward	\$5.5M
2017/2018 Structural Deficit	<u>(\$ 4.1M)</u>
2017/2018 One-Time Operating Budget Surplus	<u>\$ 1.4M</u>

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2017/2018 Operating Budget Considerations

2017/2018 One-Time Operating Budget Surplus \$1.4M

Budget Options for Consideration: **Estimated Amount**

Option 1: Support for Student Technology	\$0.4M
Option 2: Inclusive Learning Spaces	\$0.4M
Option 3: Environmental Upgrades	\$0.5M
Option 4: Apply to 2018-2019 Operating Budget Deficit	\$0.5M
Option 5: Expansion of Technology for Learning Program	\$0.4M
Option 6: Shop Upgrades	\$0.4M

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2017/2018 Operating Budget Consideration

Increase Facility and Field Rental Revenue \$330,000

Increase Out of School Care License Rates \$294,760
\$624,760

Add Salaries and Benefits:

Assistant Manager, Building Operations	\$ 85,330	
Assistant Manager, Building Systems	<u>\$ 85,330</u>	(\$170,660)

Childcare Portable Expansion, Deferred Maintenance
associated with facility rentals (gyms, theatres, field maintenance) (\$454,100)
\$0

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2017/2018 Classroom Enhancement Fund

Classroom Enhancement Special Purpose Fund:

- Funding to implement the Memorandum of Agreement related to the Supreme Court of Canada decision from the fall of 2016
- \$80M from the former Education Fund (the teacher portion of the Learning Improvement Fund)
- \$100M from the Priority Measures funding announced January 2017
- \$180M additional new funding - \$150M for teacher compensation and \$30M towards overhead and operating expenses

Greater Victoria Classroom Enhancement Fund \$14,968,057

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2017/2018 Classroom Enhancement Fund

Classroom Enhancement Special Purpose Fund Estimated Cost:

Non-Enrolling Teacher Staffing Ratios

24 FTE Teachers \$ 2.4M

Class Size and Composition

Elementary	43 FTE Teachers	
Middle	27 FTE Teachers	
Secondary	41 FTE Teachers	
	<u>111 FTE Teachers</u>	\$11.1M

Remedy Cost Estimate \$ 1.5M?
\$15.0M

Greater Victoria Classroom Enhancement Fund \$15.0M

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Budget Meeting Dates

- **Monday, April 10, 2017 at 7:00 p.m.**
At the Board Office, Tolmie Board Room, 556 Boleskine Road
An opportunity for members of the public to address the Board with respect to the proposed budget
- **Wednesday, April 19, 2017 at 7:00 p.m.**
At the Board Office, Tolmie Board Room, 556 Boleskine Road
Special Board Meeting to debate and approve the 2017-2018 budget bylaw

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2017/2018 Estimated Operating Grants Website

- <http://www2.gov.bc.ca/gov/content/education-training/administration/resource-management/k-12-funding-and-allocation/operating-grants/k12funding-17-18>

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DISTRICT PROGRAM SUMMARY

		2016-2017		2017-2018		
PROGRAM		DEPARTMENT	FTE	BUDGET	FTE	BUDGET
1 02 00 0	REGULAR INSTRUCTION	SCH	712.664	\$74,194,015	711.223	\$75,473,722
1 02 55 0	EMPLOYEE AND FAMILY ASSISTANCE PROGRAM / RETURN TO WORK	HRS		\$151,450		\$151,450
1 02 8C 0	MYEDUCATION BC	ISS	1.000	\$280,962	2.000	\$366,991
1 02 94 0	IT WEB SITE AND SCHOOL SUPPORT	ISS	4.500	\$307,755	4.500	\$318,073
1 02 AA 0	ENHANCING LEARNING GRANTS	SCH		\$50,000		\$50,000
1 02 EP 0	EDUCATION PLAN	SCH	0.800	\$374,049		\$377,582
1 02 HL 0	HOME LEARNERS' LINK	SCH	7.455	\$726,260	6.718	\$640,333
1 02 HR 0	HUMAN RESOURCES CENTRAL DISPATCH	HRS	1.250	\$74,733	1.250	\$74,855
1 02 TL 0	TECHNOLOGY FOR LEARNING	SCH		\$351,685		\$200,000
1 03 00 0	CAREER PROGRAM	SCH	20.709	\$1,936,839	19.157	\$1,537,605
1 04 00 0	LEARNING ASSISTANCE	SCH	27.663	\$2,711,896	28.570	\$2,846,991
1 04 R7 0	READING RECOVERY - SCHOOL BASED	SCH	2.852	\$279,591	3.452	\$343,991
1 04 R8 0	READING RECOVERY - DISTRICT SUPPORT	SCH	3.640	\$404,612	3.642	\$362,929
1 04 RV 0	READING RECOVERY - CONSORTIUM	SCH		\$68,865		\$63,113
1 04 T1 0	LITERACY NUMERACY SUCCESS	SCH	3.000	\$402,657	3.000	\$413,130
1 05 06 0	FRENCH IMMERSION	SCH	160.786	\$15,762,360	168.942	\$16,835,019
1 05 07 0	FRENCH MONITORS	SCH	1.000	\$21,167	1.000	\$22,607
1 07 00 0	LIBRARY SERVICES	SCH	33.745	\$2,711,181	33.674	\$2,754,540
1 08 00 0	COUNSELLING - ELEMENTARY & DISTRICT	SCH	9.000	\$947,106	9.100	\$940,734
1 08 46 0	COUNSELLING - MIDDLE & SECONDARY	SCH	17.734	\$1,738,520	17.832	\$1,776,953
1 09 00 0	GVTA DISTRICT JOINT PRO-D FUND	SCH		\$93,081		\$98,792
1 09 00 1	GVTA DISTRICT JOINT FEBRUARY PRO-D DAY	SCH		\$4,877		\$4,880
1 09 15 0	HUMAN RESOURCES INSERVICE	HRS		\$15,348		\$15,348
1 09 33 0	P&VP PRO-D FUND	HRS		\$115,000		\$115,000
1 09 40 1	SALMONID ENHANCEMENT PROGRAM	SCH		\$4,038		\$1,422
1 09 40 5	FINE ARTS PROGRAM	SCH	0.229	\$23,225	0.229	\$42,513
1 09 57 0	CUPE 947 PRO-D FUND	HRS	0.400	\$55,705	0.400	\$55,919
1 09 WP 0	ECO-ROWING PROGRAM	SCH		\$4,637		\$6,000
1 12 00 0	SUMMER SCHOOL	SCH	2.009	\$163,953	2.258	\$216,543
1 13 00 0	SPEECH LANGUAGE SERVICES	SCH	9.800	\$1,276,709	10.000	\$1,311,705
1 18 S9 0	ALTERNATIVE EDUCATION	SCH	8.390	\$716,514	7.722	\$677,969
1 18 T1 0	INCLUSIVE LEARNING - DISTRICT SUPPORT	SCH	72.426	\$4,125,273	29.359	\$2,313,064
1 18 T2 0	INCLUSIVE LEARNING - SCHOOL BASED	SCH	325.771	\$16,152,453	419.442	\$20,011,499

DISTRICT PROGRAM SUMMARY

PROGRAM	DEPARTMENT	2016-2017		2017-2018	
		FTE	BUDGET	FTE	BUDGET
5 54 94 0 INFORMATION TECHNOLOGY	ISS	10.000	\$1,393,080	11.000	\$1,489,728
5 56 00 0 UTILITIES	FAC		\$4,983,967		\$4,645,007
5 57 00 0 PORTABLE MOVES	FAC		\$60,000		\$60,000
5 60 00 0 CENTRAL RECEIVING	FAC	1.000	\$73,120	1.000	\$56,510
5 63 00 0 COMMUNITY RENTAL OF FACILITIES	FAC	4.000	\$333,250	4.000	\$303,689
7 41 00 0 TRANSPORTATION - ADMINISTRATION	SCH	0.571	\$31,845	0.571	\$32,000
7 70 00 0 TRANSPORTATION - BUS ROUTES	SCH		\$139,980		\$139,980
7 70 SE 0 TRANSPORTATION - INCLUSIVE LEARNING	SCH		\$839,953		\$839,953
7 74 00 0 CROSSING GUARDS	FNS		\$2,750		\$2,750
DISTRICT TOTAL:		2,009.401	\$183,581,989	2,067.017	\$190,241,327

OPERATING FUND - *Operating Fund Account Descriptions*
Functions & Programs (Continued)

FUNCTIONS & PROGRAMS DEFINITIONS

FUNCTION 1: INSTRUCTION

This function incorporates all programs related to the instruction of students.

Salaries, employee benefits, services, and supplies used in the execution of this function are charged to individual programs as applicable.

02 Regular Instruction (includes old programs 1.02, 1.05, 1.09, 1.11, 1.43, 1.44)

This program comprises all regular instruction costs for Kindergarten to Grade 12.

Adults, Continuing Education, Correspondence and Home Schooling education costs that relate to students who are included on 1701 enrolment forms and receive provincial funding are also included here. In addition, locally developed program costs that do not fall under one of the individually defined programs would also be coded here.

Examples of instructional costs include the following services:

- Noon hour and before and after school supervision
- Department Head functions
- Instruction to students
- Teacher assistants supporting regular instruction
- Telephone and modem costs for services directly in classrooms
- Instructional supplies
- Exam Supervision

Also included in this program is the regular instruction component of all special programs offered in segregated classrooms.

03 Career Preparation

Costs related to providing Career Preparation, Co-op and Apprenticeship courses. Examples are courses relating to the mechanical, commerce and hospitality industries.

Additional costs would include work experience arrangements directly related to this program and clerical support assigned to this program.

07 Library Services

Costs of activities directly relating to the operation of a Library Resource Centre at a school or district level. Costs related to personnel (librarians, aides and clerical support assigned to this program) responsible for circulating, cataloguing, and maintaining resource materials would all be included in this program.

OPERATING FUND - *Operating Fund Account Descriptions Functions & Programs (Continued)*

08 Counselling

Costs of activities directly related to counselling which would include assisting students in obtaining educational requirements for post secondary and career goals, general counselling of students' emotional needs, and providing advice to parents and teaching staff. Costs related to counselling would be teachers, consultants, assistants, clerical support assigned to this program, telephones and supplies.

10 Special Education (includes old programs 1.04, 1.13, 1.16, 1.17, 1.18, 1.19, 1.32, 1.33 and 1.45) (Revised March 2009)

This program includes costs such as:

- salaries and benefits on an FTE basis for specialist teachers such as resource room teachers, special class teachers, teachers of the Deaf and Hard of hearing, teachers on call, psychometricians, psychologists, learning assistant teachers and itinerant teachers;
- salaries and benefits on an FTE basis for specialist paraprofessionals, such as teacher assistants, child care workers, braillists, and sign or oral interpreters, working directly with special education students;
- salaries and benefits of classroom teachers as determined by class size reduction provisions (see Cost Allocation section);
- salaries and benefits on an FTE basis for Directors of Instruction, Principals and Vice-Principals within a special education school or program;
- specialized learning resources, materials and replacement equipment which are over and above those supplied for regular instruction;
- direct clerical support assigned to this program, travel and phone costs for itinerant personnel;
- costs associated with contracted specialists such as orientation/mobility services;
- additional work experience costs over the costs required for regular career programs.

This program includes costs related to providing additional specialized services to students identified as follows:

- | | |
|---|---|
| • Level 3 FTEs (includes students identified as Intensive Behaviour Interventions or Serious Mental Illness) | • Level 1 FTEs (includes students identified as Physically Dependent or Deafblind) |
| • Special Health Services | • Gifted |
| • Learning Assistance Services | • Hospital / Homebound |
| • Students with special needs funded within the Student Base Allocation (Learning Disability, Mild Intellectual Disability, Moderate Behaviour Supports/Mental Illness) | • Level 2 FTEs (includes students identified as moderate to profound Intellectually Disabled, Physically Disabled or chronically Health Impaired, Visually Impaired, Deaf or Hard of Hearing, Autism Spectrum Disorder) |
| • Identification / Planning | |

30 English as a Second Language (E.S.L.)

This program includes the additional costs related to providing educational programs to students whose use of English is sufficiently different from standard English as to prevent that student from reaching his or her potential. Activities may include English skill enhancement and acquisition, cultural integration, academic upgrading, and/or social adjustment.

**OPERATING FUND - *Operating Fund Account Descriptions
Functions & Programs (Continued)***

31 Aboriginal Education

This program includes the additional direct costs related to providing Aboriginal Language and Culture Programs, Aboriginal Support Service Programs, or another Aboriginal Education Program that has the written permission of the Aboriginal community served. In all cases there should be clear demonstration that every funded student receives an enhanced program.

Aboriginal Language and Culture Program

This program will lead to knowledge, understanding and fluency in a student's heritage language and / or culture.

This program could involve an overview of the aboriginal cultural mosaic, but should primarily deal with the language and culture of the students served.

Aboriginal Support Service Program

This program is intended to assist Aboriginal students achieve greater success in all school programs by providing personnel who are familiar with and sensitive to the values, beliefs and needs of the aboriginal community from which the student comes, as well as the needs of the school system. Services such as aboriginal tutorial support, elder or peer counselling, and home-school coordination could be provided in this program.

Costs for these Aboriginal Education programs could include:

- salaries and benefits for language and culture teachers and paraprofessionals, home-school coordinators and counsellors;
- honoraria for elders and community experts;
- purchase of materials to support instruction;
- costs of transporting students to instructional sites outside of the school; and
- transportation costs associated with home visits and community liaison.

In addition, a district may charge up to 10% of the Aboriginal Education funding for specific costs associated with administering the Aboriginal Education program. Detailed information on the program is contained in the Form 1701 instructions.

Note: While targeted funds may be used to support an EA, it is important to recognize that the EA is a Board commitment and should not be viewed as the sole responsibility of the Aboriginal education department and limited to targeted funds. An Enhancement Agreement should also be supported through core funding.

41 School Administration (previously 4.46 –School-based Administration)

This program includes costs directly related to administering both instructional and business activities at the school level. Included in this program are all activities by office clerical staff and non-teaching time for Principals and Vice-Principals. Some clerical support costs can be recorded in Instruction programs other than 1.41, if the clerical staff is assigned to those programs.

OPERATING FUND - *Operating Fund Account Descriptions
Functions & Programs (Continued)*

60 Summer School (previously 1.12)

This program includes costs specifically related to the offering of a summer school program.

61 Continuing Education

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for students who have not been included on Form 1701 (Student Data Collection) or have not been funded by the Province. Costs also include additional administrative and operations and maintenance costs resulting from the Continuing Education program.

Costs incurred in renting facilities to other organizations (e.g. colleges) for the purpose of conducting a Continuing Education program are no longer included in program 5.63 Community Use of Facilities as this program has been deleted. Costs should be recorded in an appropriate program.

62 Off-shore Students

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for off-shore students. Costs also include additional administrative and operations and maintenance costs resulting from programs for off-shore students.

64 Other

This program includes the costs incurred for services offered other than those programs already discussed in this function. These other services include: community schools, preschool, supplies for resale to students, municipal health services, a non-instructional cafeteria service, and other miscellaneous services.

65 Conseil Scolaire Francophone de la C-B

This program includes the instruction costs incurred by a school district related to providing education services for students enrolled in Conseil Scolaire Francophone de la C-B where the CSF has contracted with the school district to provide those services. Costs that may be charged to this program include:

- direct instruction and classroom support of offering Programme Francophone;
- additional costs directly associated with delivery of Career programs, English as a Second Language, Aboriginal Education, and Special Education programs;
- proportional school-based costs for such programs as library services, and counselling.