



The Board of Education of School District No. 61 (Greater Victoria)
Special Board Budget Meeting, Wednesday, April 25, 2018 @ 7:00 p.m.
Tolmie Boardroom, 556 Boleskine Road

AGENDA

A. COMMENCEMENT OF MEETING

A1. Approval of the Agenda (p 01-02)

B. PUBLIC PRESENTATIONS ON THE 2018/2019 BUDGET (5 minutes per presentation)

C. 2018/2019 ANNUAL BUDGET (p 03-27)

C1. 2018/2019 Annual Budget Debate

a) Recommended Motions:

- i) That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$100,000 to Local Capital in 2018/2019 for the Childcare Capital Reserve.
- ii) That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$200,000 to Local Capital in 2018/2019 for the Technology Replacement Reserve.
- iii) That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$339,270 to Local Capital in 2018/2019 for the Student Device Replacement Reserve.
- iv) That the Board of Education of School District No. 61 (Greater Victoria) approve \$200,000 of the June 30, 2018 unrestricted operating surplus to be carried forward and applied towards the 2018/2019 projected deficit of \$3,900,000 (\$3,700,000 carry forward approved; \$1,395,113 in April 2017 and \$2,304,887 in September 2017).

C2. 2018/2019 Annual Budget Bylaw

a) Recommended Motions:

- i) That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the 2018/2019 Annual Budget Bylaw at the meeting of April 25, 2018.
Motion to be Carried Unanimously

- ii) That the Board of Education of School District No. 61 (Greater Victoria) 2018/2019 Annual Budget Bylaw in the amount of \$236,999,264 be:

READ A FIRST TIME THE 25th day of April, 2018;
READ A SECOND TIME THE 25th day of April, 2018;
READ A THIRD TIME, PASSED AND ADOPTED the 25th day of April, 2018;

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

D. NOTICE OF MOTIONS

E. ADJOURNMENT



OFFICE OF THE SECRETARY-TREASURER

556 BOLESKINE ROAD, VICTORIA, BRITISH COLUMBIA V8Z 1E8
PHONE (250) 475-4106 FAX (250) 475-4112

TO: The Board of Education
FROM: Mark Walsh, Secretary-Treasurer
DATE: April 25, 2018
RE: **2018/2019 ANNUAL BUDGET**

The Annual Budget has been prepared based on the Public Sector Accounting Standards which require the budget to include the operating, special purpose and capital funds. Consequently, the budget bylaw amount of \$236,999,264 includes the total budgeted expenses in the operating, special purpose and capital funds.

- Statement 2 of the Annual Budget document consolidates the revenue and expense budget amounts for all funds.
- The operating budget revenue and expense details are shown on Schedules 2, 2A, 2B and 2C.
- The special purpose fund revenue and expense details are shown on Schedules 3 and 3A.
- The capital fund revenue and expense details are shown on Schedule 4.

OPERATING FUND

The following table summarizes the 2018/2019 Annual Budget – Operating Fund compared to the 2017/2018 Annual Budget – Operating Fund per Schedule 2.

	2018/2019 Annual Budget	2017/2018 Annual Budget
Revenues	\$ 194,362,686	\$ 186,136,440
Expenditures	196,870,396	189,241,327
Net Revenue (Expense)	(2,507,710)	(3,104,887)
Budgeted Prior Year Surplus Appropriation	3,946,980	4,104,887
Interfund transfers	(1,439,270)	(1,000,000)
Budgeted Surplus (Deficit), for the year	\$ -	\$ -

Budgeted revenues have increased by \$8.2M from the prior year and budgeted expenses have increased by \$7.6M. The following outlines the major changes in the 2018/2019 Annual Budget – Operating Fund compared to the 2017/2018 Annual Budget – Operating Fund:

Provincial Grants – Ministry of Education

Per Schedule 2A, the Provincial Grants - Ministry of Education has increased by \$6.9M. This is due to the following factors:

- 1) Overall enrolment has increased from 2017/2018 to 2018/2019, resulting in a revenue increase of \$3.8M.

	2018/2019 Annual Budget FTE	2017/2018 Annual Budget FTE	Increase (Decrease) FTE
Elementary/Middle/Secondary (school-aged)	19,267	18,908	359
Continuing Education (school-aged)	17	10	7
Distributed Learning (school-aged)	65	104	(39)
Total school-aged	19,349	19,022	327
Summer School	55	65	(10)
Adult students	47	44	3
Unique Student Needs:			
Special Needs - Level 1	22	21	1
Special Needs - Level 2	775	720	55
Special Needs - Level 3	418	400	18
English Language Learning	1,808	1,751	57
Aboriginal Education	1,432	1,420	12
International Education (Long-term)	995	978	17

- 2) In 2018/2019, the Ministry of Education increased the Funding Levels for School-Age students by \$122 per FTE from 2017/2018 and also increased the per FTE funding for adult students, special needs, English Language Learning and Aboriginal Education. This resulted in an increase in revenue of \$2.8M.

	2018/2019 Funding Levels per FTE	2017/2018 Funding Levels per FTE
School-Age	\$ 7,423	\$ 7,301
Continuing Education	7,423	7,301
Distributed Learning	6,100	6,100
Adult Students	4,696	4,618
Special Needs - Level 1	38,800	38,140
Special Needs - Level 2	19,400	19,070
Special Needs - Level 3	9,800	9,610
English Language Learning	1,420	1,395
Aboriginal Education	1,230	1,210

- 3) In 2018/2019, the Supplement for Unique Geographic Factors increased by \$0.09M as compared to the prior year.
- 4) In 2018/2019, the Teacher Salary Differential decreased by \$0.6M as compared to the prior year as a result of a decrease in the average teacher salary.
- 5) The Aboriginal Affairs and Northern Development Canada (AANDC) / Local Education Agreement (LEA) Recovery decreased by \$0.04M due to a decline in full time equivalent Eligible first Nation Students on the Nominal Roll attending the District.

- 6) Per the 2015 Provincial Budget, the K-12 sector was tasked with identifying administrative savings, which reduced the Operating Grant received by the District. The Ministry of Education has returned the administrative savings as part of the operating grant in 2018/2019. In 2017/2018, the Ministry provided a separate grant of \$0.8M.

Offshore Tuition Fees

Offshore Tuition Fees increased by \$1.4M in 2018/2019 due to an increase in the long-term program enrolment of 17 students and an increase in tuition fees of \$1,000 for an entire year.

Rentals and Leases

Rental and Lease revenue has increased by \$0.3M due to including revenue from the leases at Richmond Elementary School and an increase in the Out-of-School care licence rates.

Investment Revenue

Investment Revenue has increased by \$0.4M as a result of increased interest rates and a higher investment balance.

Salaries

- 1) Teachers and Allied Specialists received a 0.4% Economic Stability Dividend and a 1% salary increase May 1, 2018 and will receive a 0.5% salary increase July 1, 2018 and an Economic Stability Dividend and a 1% salary increase on May 1, 2019. Furthermore, in 2018/2019, additional teachers have been budgeted due to higher enrolment levels.
- 2) The 2018/2019 budget includes the cost of Principals and Vice-Principals completing the transition to Column B of the regional salary model plus a 2% salary increase, subject to PSEC approval.
- 3) Support staff, including CUPE 947 and CUPE 382, received a 0.4% Economic Stability Dividend and a 1% salary increase May 1, 2018, and will receive a 0.5% salary increase July 1, 2018 and an Economic Stability Dividend and a 1% salary increase May 1, 2019.
- 4) Other Professionals includes a budget provision of 3%, pending PSEC approval.
- 5) Substitutes:
 - CUPE 947 received a 0.4% Economic Stability Dividend and a 1.0% salary increase May 1, 2018, and will receive a 0.5% salary increase July 1, 2018 and an Economic Stability Dividend and a 1% salary increase May 1, 2019.
 - Teachers received a 0.4% Economic Stability Dividend and a 1% salary increase at May 1, 2018 and will receive a 0.5% salary increase July 1, 2018 and an Economic Stability Dividend and a 1% salary increase on May 1, 2019. Furthermore, in 2018/2019 additional teachers have been budgeted due to higher enrolment levels, increasing the number of TTOCs.

Employee Benefits

Employee benefits increased in 2018/2019 by \$2.0M in part due to an increase in wage sensitive benefits due to the salary increases and due to a projected increase in extended health, dental and WCB rates.

Services

Services increased by \$0.5M due to an increase in the budget agent fee commissions related to the increase in the international student program enrolment.

Rentals and Leases

The budget for rentals and leases has been reallocated into supplies since no expenses are being incurred in this category.

Insurance

The insurance budget has been decreased by \$78K to reflect the actual cost being incurred.

Supplies

Supplies decreased by \$0.1M due to the reallocation of supplies to services and professional development to reflect the actual historical spending in these areas.

Utilities

Overall the Utilities budget decreased by \$0.3M due to the reduction in the Ministry of Education cost recovery for the Next Generation Network.

SPECIAL PURPOSE FUNDS

The Special Purpose Funds are included in Schedules 3 and 3A. Special Purpose Funds are funds received for specific purposes and must be used for those purposes. The special purpose budgeted revenues are as follows:

	2018/2019 Annual Budget Revenues	2017/2018 Annual Budget Revenues	Increase (Decrease) Revenues
Annual Facility Grant	\$ 810,279	\$ 810,279	-
Learning Improvement Fund	672,847	668,206	4,641
Scholarships and Bursaries	63,571	60,000	3,571
Special Education Technology	112,831	111,000	1,831
School Generated Funds	6,454,714	6,020,000	434,714
Strong Start	206,059	192,000	14,059
Ready, Set, Learn	66,150	66,150	-
OLEP	398,099	398,099	-
CommunityLINK	3,879,538	3,859,245	20,293
Ledger School	262,008	242,312	19,696
Provincial Inclusion Outreach	503,954	495,407	8,547
Charitable Trust	400,000	400,000	-
Estate Trust	11,000	11,000	-
Coding and Curriculum Implementation	20,000	67,634	(47,634)
Classroom Enhancement Fund	13,835,661	14,968,057	(1,132,396)
	\$ 27,696,711	\$ 28,369,389	(\$ 672,678)

The following outlines the major changes in the Special Purpose Funds in the 2018/2019 Annual Budget compared to the 2017/2018 Annual Budget:

- 1) School Generated Funds revenue increased by \$0.4M to reflect a more accurate estimate as compared to the current year.
- 2) Classroom Enhancement Fund is the notional grant allocation provided by the Ministry of Education based on an estimate of the number of teachers required to meet the restored collective agreement class size and composition language. The allocation will be confirmed based on the number of teachers reported by the school district to meet the class size maximums and specialty teacher ratios.

CAPITAL FUND

The Capital Fund is included in Schedule 4. The capital fund includes capital expenditures related to land, buildings, computer hardware and software, vehicles and equipment that are funded from Ministry of Education capital grants, local capital, operating funds, and special purpose funds.

The following outlines the major changes in the Capital Fund in the 2018/2019 Annual Budget compared to the 2017/2018 Annual Budget:

Capital Additions

In 2017/2018, budgeted capital expenditures total \$3.5M per Statement 4, primarily related to annual facility grant expenditures, Youth Trade Capital Equipment expenditures, School Enhancement Program expenditures at Frank Hobbs Elementary and Victoria High School and a boiler replacement at Glanford Middle School.

In 2018/2019, budgeted capital expenditures total \$5.0M per Statement 4, primarily related to annual facility grant expenditures, Youth Trade Capital Equipment expenditures and water quality upgrade expenditures.

Capital additions from the Operating Fund are expected to be \$0.8M.

Local Capital

Local Capital includes 25% of the gain on disposal of surplus properties and interest earned on the local capital balance.

In 2017/2018, \$0.2M was transferred from the Operating Fund to local capital to create a reserve fund for technology for learning equipment replacements.

In 2018/2019, \$0.6M was transferred from the Operating Fund to local capital to create reserve funds as follows: \$0.2M was transferred to create a reserve fund for technology for learning equipment replacements, \$0.3M was transferred to create a reserve fund for student device replacements and \$0.1M was transferred to create a reserve fund for childcare capital.

Recommended Motions (Transfers and Surplus Allocations):

- i) That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$100,000 to Local Capital in 2018/2019 for the Childcare Capital Reserve.
- ii) That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$200,000 to Local Capital in 2018/2019 for the Technology Replacement Reserve.
- iii) That the Board of Education of School District No. 61 (Greater Victoria) approve the transfer of \$339,270 to Local Capital in 2018/2019 for the Student Device Replacement Reserve.
- iv) That the Board of Education of School District No. 61 (Greater Victoria) approve \$200,000 of the June 30, 2018 unrestricted operating surplus to be carried forward and applied towards the 2018/2019 projected deficit of \$3,900,000 (\$3,700,000 carry forward approved; \$1,395,113 in April 2017 and \$2,304,887 in September 2017).

Recommended Motions (Annual Budget Bylaw):

- i)

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the 2018/2019 Annual Budget Bylaw at the meeting of April 25, 2018. Motion to be Carried Unanimously

- ii)

That the Board of Education of School District No. 61 (Greater Victoria) 2018/2019 Annual Budget Bylaw in the amount of \$236,999,264 be: READ A FIRST TIME THE 25 th day of April, 2018; READ A SECOND TIME THE 25 th day of April, 2018; READ A THIRD TIME, PASSED AND ADOPTED the 25 th day of April, 2018; And that the Secretary-Treasurer and the Board Chair be authorized to sign, seal and execute this bylaw on behalf of the Board.

Annual Budget

School District No. 61 (Greater Victoria)

June 30, 2019

School District No. 61 (Greater Victoria)

June 30, 2019

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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 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 61 (Greater Victoria) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$236,999,264 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 25th DAY OF APRIL, 2018;

READ A SECOND TIME THE 25th DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF APRIL, 2018;

(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 2018/2019, adopted by the Board the 25th DAY OF APRIL, 2018.

Secretary Treasurer

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	19,349,109	19,021,906
Adult	46,875	43,643
Other	55,125	65,250
Total Ministry Operating Grant Funded FTE's	19,451,109	19,130,799
Revenues	\$	\$
Provincial Grants		
Ministry of Education	197,291,413	192,589,973
Tuition	14,684,038	13,282,552
Other Revenue	7,980,617	7,412,520
Rentals and Leases	1,981,048	1,697,745
Investment Income	1,188,281	762,491
Amortization of Deferred Capital Revenue	7,025,572	6,974,392
Total Revenue	230,150,969	222,719,673
Expenses		
Instruction	195,307,319	189,081,700
District Administration	4,874,408	4,598,414
Operations and Maintenance	35,002,512	34,354,257
Transportation and Housing	1,015,025	1,014,683
Total Expense	236,199,264	229,049,054
Net Revenue (Expense)	(6,048,295)	(6,329,381)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,946,980	4,104,887
Budgeted Surplus (Deficit), for the year	(2,101,315)	(2,224,494)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,101,315)	(2,224,494)
Budgeted Surplus (Deficit), for the year	(2,101,315)	(2,224,494)

School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	196,870,396	189,241,327
Operating - Tangible Capital Assets Purchased	800,000	800,000
Special Purpose Funds - Total Expense	27,696,711	28,369,389
Capital Fund - Total Expense	11,632,157	11,438,338
Total Budget Bylaw Amount	236,999,264	229,849,054

Approved by the Board

DRAFT

Signature of Chairperson of the Board of Education _____ Date Signed _____

Signature of Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 61 (Greater Victoria)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(6,048,295)	(6,329,381)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(800,000)	(800,000)
From Deferred Capital Revenue	(4,984,942)	(3,514,457)
Total Acquisition of Tangible Capital Assets	(5,784,942)	(4,314,457)
Amortization of Tangible Capital Assets	10,632,157	10,238,338
Total Effect of change in Tangible Capital Assets	4,847,215	5,923,881
Use of Prepaid Expenses	60,000	60,000
	60,000	60,000
(Increase) Decrease in Net Financial Assets (Debt)	(1,141,080)	(345,500)

School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	175,523,987	169,511,584
Tuition	14,684,038	13,282,552
Other Revenue	1,143,613	997,520
Rentals and Leases	1,981,048	1,694,784
Investment Income	1,030,000	650,000
Total Revenue	<u>194,362,686</u>	<u>186,136,440</u>
Expenses		
Instruction	168,420,887	161,522,590
District Administration	4,874,408	4,598,414
Operations and Maintenance	22,560,076	22,105,640
Transportation and Housing	1,015,025	1,014,683
Total Expense	<u>196,870,396</u>	<u>189,241,327</u>
Net Revenue (Expense)	<u>(2,507,710)</u>	<u>(3,104,887)</u>
Budgeted Prior Year Surplus Appropriation	<u>3,946,980</u>	<u>4,104,887</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(800,000)	(800,000)
Local Capital	(639,270)	(200,000)
Total Net Transfers	<u>(1,439,270)</u>	<u>(1,000,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 61 (Greater Victoria)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	173,604,633	166,715,079
DISC/LEA Recovery	(1,087,263)	(927,465)
Other Ministry of Education Grants		
Pay Equity	2,896,617	2,896,617
Return of Administrative Savings		827,353
Carbon Tax Grant	110,000	
Total Provincial Grants - Ministry of Education	<u>175,523,987</u>	<u>169,511,584</u>
Tuition		
Summer School Fees	56,880	17,696
Continuing Education	16,825	58,124
International and Out of Province Students	14,610,333	13,206,732
Total Tuition	<u>14,684,038</u>	<u>13,282,552</u>
Other Revenues		
LEA/Direct Funding from First Nations	1,087,263	927,465
Miscellaneous		
Miscellaneous Revenue	41,350	55,055
Aboriginal Nations Education Curriculum Project	15,000	15,000
Total Other Revenue	<u>1,143,613</u>	<u>997,520</u>
Rentals and Leases	<u>1,981,048</u>	<u>1,694,784</u>
Investment Income	<u>1,030,000</u>	<u>650,000</u>
Total Operating Revenue	<u><u>194,362,686</u></u>	<u><u>186,136,440</u></u>

School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019	2018
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	85,786,515	82,684,954
Principals and Vice Principals	12,495,805	12,255,821
Educational Assistants	17,990,349	17,240,139
Support Staff	17,575,875	17,038,427
Other Professionals	4,264,085	3,697,241
Substitutes	7,460,144	7,181,346
Total Salaries	<u>145,572,773</u>	<u>140,097,928</u>
Employee Benefits	<u>34,234,154</u>	<u>32,198,765</u>
Total Salaries and Benefits	<u>179,806,927</u>	<u>172,296,693</u>
Services and Supplies		
Services	5,090,007	4,527,695
Student Transportation	1,018,933	998,933
Professional Development and Travel	663,417	571,601
Rentals and Leases	-	79,238
Dues and Fees	88,207	88,207
Insurance	365,000	442,842
Supplies	5,488,886	5,593,711
Utilities	4,349,019	4,642,407
Total Services and Supplies	<u>17,063,469</u>	<u>16,944,634</u>
Total Operating Expense	<u>196,870,396</u>	<u>189,241,327</u>

School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	63,641,256	4,886,355	1,979,910	470,105	238,024	5,571,849	76,787,499
1.03 Career Programs	823,186		290,634			36,565	1,150,385
1.07 Library Services	1,954,056			375,117		73,184	2,402,357
1.08 Counselling	2,900,808					54,859	2,955,667
1.10 Special Education	8,491,324	247,610	15,063,596	273,715	112,694	854,906	25,043,845
1.30 English Language Learning	1,738,199	150,698		12,890		65,099	1,966,886
1.31 Aboriginal Education	548,825	122,124	618,620	47,793	109,630	38,253	1,485,245
1.41 School Administration		7,031,527		3,719,900		42,000	10,793,427
1.60 Summer School	144,445	18,837	2,187	11,769			177,238
1.61 Continuing Education	201,057	38,654		74,817		7,326	321,854
1.62 International and Out of Province Students	5,291,359			742,929	619,314	256,673	6,910,275
1.64 Other				10,464			10,464
Total Function 1	85,734,515	12,495,805	17,954,947	5,739,499	1,079,662	7,000,714	130,005,142
4 District Administration							
4.11 Educational Administration				154,863	731,114	13,898	899,875
4.40 School District Governance				29,357	282,943		312,300
4.41 Business Administration				1,091,641	1,104,968	27,935	2,224,544
Total Function 4	-	-	-	1,275,861	2,119,025	41,833	3,436,719
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	52,000		35,402	267,497	881,410	14,574	1,250,883
5.50 Maintenance Operations				9,305,288	183,988	333,660	9,822,936
5.52 Maintenance of Grounds				964,009		69,363	1,033,372
5.56 Utilities							-
Total Function 5	52,000	-	35,402	10,536,794	1,065,398	417,597	12,107,191
7 Transportation and Housing							
7.41 Transportation and Housing Administration				23,721			23,721
7.70 Student Transportation							-
7.73 Housing							-
Total Function 7	-	-	-	23,721	-	-	23,721
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	85,786,515	12,495,805	17,990,349	17,575,875	4,264,085	7,460,144	145,572,773

DRAFT - Not Finalized
April 18, 2018 15:51

School District No. 61 (Greater Victoria)Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	76,787,499	18,748,112	95,535,611	3,668,449	99,204,060	95,829,727
1.03 Career Programs	1,150,385	274,250	1,424,635	128,743	1,553,378	1,537,605
1.07 Library Services	2,402,357	579,485	2,981,842	-	2,981,842	2,754,540
1.08 Counselling	2,955,667	726,100	3,681,767	6,419	3,688,186	2,717,687
1.10 Special Education	25,043,845	5,682,560	30,726,405	947,700	31,674,105	31,110,703
1.30 English Language Learning	1,966,886	476,315	2,443,201	124,146	2,567,347	2,442,644
1.31 Aboriginal Education	1,485,245	328,777	1,814,022	310,553	2,124,575	2,008,789
1.41 School Administration	10,793,427	2,369,029	13,162,456	-	13,162,456	12,728,808
1.60 Summer School	177,238	42,892	220,130	12,321	232,451	216,543
1.61 Continuing Education	321,854	76,090	397,944	22,358	420,302	354,326
1.62 International and Out of Province Students	6,910,275	1,641,371	8,551,646	2,247,731	10,799,377	9,808,558
1.64 Other	10,464	2,344	12,808	-	12,808	12,660
Total Function 1	130,005,142	30,947,325	160,952,467	7,468,420	168,420,887	161,522,590
4 District Administration						
4.11 Educational Administration	899,875	186,349	1,086,224	65,176	1,151,400	1,165,587
4.40 School District Governance	312,300	26,197	338,497	349,197	687,694	453,562
4.41 Business Administration	2,224,544	471,903	2,696,447	338,867	3,035,314	2,979,265
Total Function 4	3,436,719	684,449	4,121,168	753,240	4,874,408	4,598,414
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,250,883	255,175	1,506,058	516,905	2,022,963	1,796,225
5.50 Maintenance Operations	9,822,936	2,122,643	11,945,579	2,739,622	14,685,201	14,315,748
5.52 Maintenance of Grounds	1,033,372	219,248	1,252,620	247,673	1,500,293	1,348,660
5.56 Utilities	-	-	-	4,351,619	4,351,619	4,645,007
Total Function 5	12,107,191	2,597,066	14,704,257	7,855,819	22,560,076	22,105,640
7 Transportation and Housing						
7.41 Transportation and Housing Administration	23,721	5,314	29,035	3,307	32,342	32,000
7.70 Student Transportation	-	-	-	982,683	982,683	982,683
7.73 Housing	-	-	-	-	-	-
Total Function 7	23,721	5,314	29,035	985,990	1,015,025	1,014,683
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	145,572,773	34,234,154	179,806,927	17,063,469	196,870,396	189,241,327

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School District No. 61 (Greater Victoria)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019	2018
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	20,767,426	21,878,389
Other Revenue	6,837,004	6,415,000
Rentals and Leases		
Investment Income	92,281	76,000
Income (Loss) from Investments in Government Business Enterprises District Entered		
Total Revenue	27,696,711	28,369,389
Expenses		
Instruction	26,886,432	27,559,110
Operations and Maintenance	810,279	810,279
Total Expense	27,696,711	28,369,389
Budgeted Surplus (Deficit), for the year	-	-

School District No. 61 (Greater Victoria)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	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			549,266		3,034,714	34,059			300,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	810,279	672,847		112,831		192,000	66,150	398,099	3,879,538
Other			2,290		6,400,000				
Investment Income			46,564		20,000				
	810,279	672,847	48,854	112,831	6,420,000	192,000	66,150	398,099	3,879,538
Less: Allocated to Revenue	810,279	672,847	63,571	112,831	6,454,714	206,059	66,150	398,099	3,879,538
Deferred Revenue, end of year	-	-	534,549	-	3,000,000	20,000	-	-	300,000
Revenues									
Provincial Grants - Ministry of Education	810,279	672,847		112,831		206,059	66,150	398,099	3,879,538
Other Revenue			2,290		6,434,714				
Investment Income			61,281		20,000				
	810,279	672,847	63,571	112,831	6,454,714	206,059	66,150	398,099	3,879,538
Expenses									
Salaries									
Teachers									310,860
Principals and Vice Principals				2,289				50,194	62,251
Educational Assistants		551,617		88,163		138,725			593,218
Support Staff									91,158
Other Professionals									42,971
Substitutes		21,904			60,000			40,000	36,239
	-	573,521	-	90,452	60,000	138,725	-	90,194	1,136,697
Employee Benefits		99,326		16,807	10,500	31,075		17,892	257,185
Services and Supplies	810,279		63,571	5,572	6,384,214	36,259	66,150	290,013	2,485,656
	810,279	672,847	63,571	112,831	6,454,714	206,059	66,150	398,099	3,879,538
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	Ledger School	Provincial Inclusion Outreach	Charitable Trust	Estate Trust	Coding and Curriculum Implementation	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				700	49,584	20,000	3,988,323
Add: Restricted Grants							
Provincial Grants - Ministry of Education	13,835,661	262,008	503,954				20,733,367
Other				400,000			6,802,290
Investment Income					11,000		77,564
	13,835,661	262,008	503,954	400,000	11,000	-	27,613,221
Less: Allocated to Revenue	13,835,661	262,008	503,954	400,000	11,000	20,000	27,696,711
Deferred Revenue, end of year	-	-	-	700	49,584	-	3,904,833
Revenues							
Provincial Grants - Ministry of Education	13,835,661	262,008	503,954			20,000	20,767,426
Other Revenue				400,000			6,837,004
Investment Income					11,000		92,281
	13,835,661	262,008	503,954	400,000	11,000	20,000	27,696,711
Expenses							
Salaries							
Teachers	10,716,737	132,409	128,665				11,288,671
Principals and Vice Principals		5,316	10,225				130,275
Educational Assistants		52,978	88,164				1,512,865
Support Staff			21,714				112,872
Other Professionals							42,971
Substitutes	401,609	4,831				17,021	581,604
	11,118,346	195,534	248,768	-	-	17,021	13,669,258
Employee Benefits	2,717,315	46,503	55,173			2,979	3,254,755
Services and Supplies		19,971	200,013	400,000	11,000		10,772,698
	13,835,661	262,008	503,954	400,000	11,000	20,000	27,696,711
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,000,000		1,000,000	1,200,000
Other			-	-
Municipal Grants Spent on Sites			-	-
Federal Grants			-	-
Other Revenue			-	-
Rentals and Leases			-	2,961
Investment Income		66,000	66,000	36,491
Gain (Loss) on Disposal of Tangible Capital Assets			-	-
Amortization of Deferred Capital Revenue	7,025,572		7,025,572	6,974,392
District Entered			-	-
Total Revenue	8,025,572	66,000	8,091,572	8,213,844
Expenses				
Operations and Maintenance	1,000,000		1,000,000	1,200,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,632,157		10,632,157	10,238,338
Total Expense	11,632,157	-	11,632,157	11,438,338
Net Revenue (Expense)	(3,606,585)	66,000	(3,540,585)	(3,224,494)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	800,000		800,000	800,000
Local Capital		639,270	639,270	200,000
Total Net Transfers	800,000	639,270	1,439,270	1,000,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(2,806,585)	705,270	(2,101,315)	(2,224,494)



DISTRICT PROGRAM SUMMARY

PROGRAM	DEPARTMENT	2017-2018		2018-2019		
		FTE	BUDGET	FTE	BUDGET	
1 02 00 0	REGULAR INSTRUCTION	SCH	711.223	\$75,473,722	712.212	\$77,814,381
1 02 55 0	EMPLOYEE & FAMILY ASSISTANCE PROGRAM / RETURN TO WORK	HRS		\$151,450		\$151,450
1 02 8C 0	MYEDUCATION BC	ISS	2.000	\$366,991	2.000	\$378,889
1 02 94 0	IT WEB SITE AND SCHOOL SUPPORT	ISS	4.500	\$318,073	3.500	\$262,554
1 02 AA 0	ENHANCING LEARNING GRANTS	SCH		\$50,000		\$50,000
1 02 EP 0	EDUCATION PLAN	SCH		\$377,582		\$382,462
1 02 HL 0	HOME LEARNERS' LINK	SCH	6.718	\$640,333	4.616	\$434,825
1 02 HR 0	HUMAN RESOURCES CENTRAL DISPATCH	HRS	1.250	\$74,855	1.250	\$75,719
1 02 TL 0	TECHNOLOGY FOR LEARNING	SCH		\$200,000		\$200,000
1 03 00 0	CAREER PROGRAM	SCH	19.157	\$1,537,605	18.865	\$1,553,378
1 04 00 0	LEARNING ASSISTANCE	SCH	28.570	\$2,846,991	30.322	\$3,104,309
1 04 R7 0	READING RECOVERY - SCHOOL BASED	SCH	3.452	\$343,991	3.189	\$326,483
1 04 RV 0	READING RECOVERY - DISTRICT	SCH	3.642	\$426,042	3.642	\$442,844
1 05 06 0	FRENCH IMMERSION	SCH	168.942	\$16,835,019	175.665	\$17,984,248
1 05 07 0	ODYSSEY	SCH	1.000	\$22,607	1.000	\$22,792
1 07 00 0	LIBRARY SERVICES	SCH	33.674	\$2,754,540	35.186	\$2,981,842
1 08 00 0	COUNSELLING - ELEMENTARY & DISTRICT	SCH	9.100	\$940,734	16.442	\$1,797,160
1 08 46 0	COUNSELLING - MIDDLE & SECONDARY	SCH	17.832	\$1,776,953	18.471	\$1,891,026
1 09 00 0	GVTA DISTRICT JOINT PRO-D FUND	SCH		\$98,792		\$107,680
1 09 00 1	GVTA DISTRICT JOINT FEBRUARY PRO-D DAY	SCH		\$4,880		\$4,880
1 09 15 0	HUMAN RESOURCES INSERVICE	HRS		\$15,348		\$15,348
1 09 33 0	P&VP PRO-D FUND	SCH		\$115,000		\$115,000
1 09 40 1	SALMONID ENHANCEMENT PROGRAM	SCH		\$1,422		\$1,422
1 09 40 5	FINE ARTS PROGRAM	SCH	0.229	\$42,513	0.286	\$42,698
1 09 57 0	CUPE 947 PRO-D FUND	HRS	0.400	\$55,919	0.400	\$56,141
1 09 WP 0	ECOROWING PROGRAM	SCH		\$6,000		\$6,000
1 12 00 0	SUMMER SCHOOL	SCH	2.258	\$216,543	2.230	\$232,451
1 13 00 0	SPEECH LANGUAGE SERVICES	SCH	10.933	\$1,351,145	10.933	\$1,375,095
1 18 S9 0	ALTERNATIVE EDUCATION	SCH	7.722	\$677,969	8.599	\$784,577
1 18 T1 0	INCLUSIVE LEARNING - DISTRICT SUPPORT	SCH	29.359	\$2,313,064	50.493	\$3,242,625
1 18 T2 0	INCLUSIVE LEARNING - SCHOOL BASED	SCH	419.442	\$20,011,499	409.803	\$19,678,404
1 18 T3 0	INCLUSIVE LEARNING - ITINERANT SERVICES	SCH	7.300	\$799,829	7.300	\$801,335
1 18 T4 0	INCLUSIVE LEARNING - ADMINISTRATION	SCH	6.514	\$576,935	6.514	\$607,096

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DISTRICT PROGRAM SUMMARY

PROGRAM	DEPARTMENT	2017-2018		2018-2019	
		FTE	BUDGET	FTE	BUDGET
1 18 T4 Q	INCLUSIVE LEARNING - CONTINGENCY		\$77,156		\$77,156
1 30 T2 0	ELL - SCHOOL BASED RESOURCES	21.774	\$2,169,741	21.919	\$2,244,025
1 30 T3 0	ELL - ADMINISTRATION	1.330	\$272,903	1.450	\$323,322
1 31 00 0	ABORIGINAL NATIONS EDUCATION - SCHOOL BASED	20.568	\$1,437,429	20.351	\$1,472,635
1 31 40 1	ABORIGINAL NATIONS EDUCATION - ADMINISTRATION	3.500	\$447,671	3.000	\$495,481
1 31 40 2	ABORIGINAL NATIONS EDUCATION - ESQUIMALT NATION		\$15,000		\$45,900
1 31 40 3	ABORIGINAL NATIONS EDUCATION - CURRICULUM		\$15,004		\$15,000
1 31 40 5	ABORIGINAL NATIONS EDUCATION - SONGHEES NATION		\$93,685		\$95,559
1 32 00 0	GIFTED PROGRAM - SCHOOL BASED	2.634	\$262,453	1.935	\$198,101
1 32 T1 0	GIFTED PROGRAM - DISTRICT SUPPORT	1.100	\$109,614	1.100	\$112,616
1 33 00 0	HOMEBOUND/HOSPITAL PROGRAM		\$11,065		\$11,208
1 41 00 0	SCHOOL ADMINISTRATION	142.314	\$12,728,808	145.015	\$13,162,456
1 43 20 0	LEARNING TEAM	5.000	\$794,935	5.000	\$815,017
1 43 24 0	ASSOCIATE SUPERINTENDENTS - INSTRUCTION SUPPORT	2.500	\$420,219	2.375	\$426,596
1 43 27 0	LEARNING SUPPORT	0.671	\$101,879	0.671	\$104,601
1 43 54 0	CRITICAL INCIDENT RESPONSE TEAM		\$4,500		\$4,500
1 43 EM 0	EMERGENCY PREPAREDNESS		\$4,500		\$4,500
1 43 ET A	SCHOOL TECH ASSISTANT (POD)	9.936	\$533,614	9.936	\$540,103
1 43 IN 0	ONE LEARNING COMMUNITY		\$49,999		\$50,000
1 44 38 0	PROFESSIONAL LEARNING SUPPORT		\$482,705		\$491,524
1 45 34 0	PSYCHOLOGISTS	8.000	\$889,820	8.000	\$912,256
1 61 04 0	CONTINUING EDUCATION PROGRAM	4.169	\$354,326	4.738	\$420,302
1 62 29 0	INTERNATIONAL STUDENT PROGRAM - SHORT TERM	3.700	\$617,806	4.000	\$733,557
1 62 39 0	INTERNATIONAL STUDENT PROGRAM - REGULAR	81.675	\$9,190,752	84.725	\$10,065,820
1 64 02 0	COMMUNITY SCHOOLS	0.243	\$12,660	0.243	\$12,808
4 11 00 0	EDUCATIONAL STAFFING - ADMINISTRATION	2.300	\$187,842	2.300	\$192,975
4 11 20 0	OFFICE OF THE SUPERINTENDENT	2.750	\$433,702	2.750	\$419,758
4 11 21 0	FREEDOM OF INFORMATION OFFICE	0.250	\$25,031	0.250	\$25,563
4 11 24 0	ASSOCIATE SUPERINTENDENTS - EDUCATIONAL ADMIN	2.500	\$359,197	2.375	\$361,626
4 11 94 0	IT / EDUCATIONAL ADMINISTRATION	1.500	\$159,815	1.500	\$151,478
4 40 00 0	BOARD OF SCHOOL TRUSTEES	9.000	\$267,645	9.000	\$294,269
4 40 23 0	COMMUNICATIONS		\$134,257	1.000	\$161,273
4 40 25 0	ELECTIONS				\$180,000



DISTRICT PROGRAM SUMMARY

PROGRAM	DEPARTMENT	2017-2018		2018-2019	
		FTE	BUDGET	FTE	BUDGET
4 40 51 0	PARENT ADVISORY COMMITTEE		\$16,136		\$16,219
4 40 94 0	IT / COMMUNICATIONS SUPPORT (WEB SITE)	0.500	\$35,524	0.500	\$35,933
4 41 26 0	SECRETARY TREASURER	1.300	\$371,651	1.300	\$375,285
4 41 90 0	FINANCIAL SERVICES	19.771	\$1,476,297	19.771	\$1,499,956
4 41 94 0	IT / BUSINESS ADMINISTRATION	0.500	\$38,553	0.500	\$38,995
4 41 95 0	PURCHASING	3.000	\$256,001	3.000	\$258,444
4 42 00 0	HUMAN RESOURCE SERVICES	8.450	\$801,891	8.450	\$827,517
4 42 JB 0	EMPLOYMENT ADVERTISING		\$15,886		\$15,886
4 47 22 0	LABOUR RELATIONS		\$18,986		\$19,231
5 41 26 0	FACILITIES ADMIN - SECRETARY-TREASURER	0.700	\$490,424	0.700	\$414,249
5 41 58 0	HEALTH AND SAFETY	0.314	\$236,845	0.314	\$242,624
5 41 61 0	CONSTRUCTION - ADMINISTRATION	3.000	\$293,390	3.000	\$292,840
5 41 62 0	OPERATIONS - ADMINISTRATION	4.000	\$380,653	5.000	\$498,379
5 41 68 0	HEALTH & SAFETY - ADMINISTRATION	1.000	\$120,012	2.000	\$200,963
5 41 70 0	MAINTENANCE - ADMINISTRATION	3.000	\$274,901	4.000	\$373,908
5 50 73 0	CARPENTRY	14.000	\$1,356,290	12.000	\$1,242,310
5 50 75 0	ELECTRICAL	5.000	\$642,632	5.000	\$650,329
5 50 79 0	MECHANICAL	5.000	\$740,932	8.000	\$965,404
5 50 80 0	ROOFING & SHEET METAL	1.000	\$119,372	2.000	\$198,636
5 50 81 0	PAINTING	9.000	\$799,606	9.000	\$812,746
5 50 XX 0	PLANT MAINTENANCE COST ALLOCATIONS		\$328,323		\$356,805
5 51 00 0	CUSTODIANS	120.280	\$7,390,834	116.530	\$7,322,234
5 51 63 0	CARTAGE	4.000	\$298,198	4.000	\$305,241
5 51 XX 0	OPERATIONS/CARTAGE COST ALLOCATIONS		\$88,736		\$46,540
5 52 71 0	MAINTENANCE OF GROUNDS	16.000	\$1,206,682	19.000	\$1,414,970
5 52 XX 0	GROUNDS COST ALLOCATIONS		\$141,978		\$85,323
5 53 00 0	FLEET	1.000	\$559,037	1.000	\$488,668
5 53 XX 0	FLEET COST ALLOCATIONS		(\$559,037)		(\$488,668)
5 54 83 0	REPAIR AND MAINTENANCE - A/V EQUIPMENT	6.000	\$475,026	9.000	\$711,763
5 54 84 0	REPAIR AND MAINTENANCE - INSTRUCT. EQUIP	1.000	\$151,372	2.000	\$212,352
5 54 85 0	REPAIR AND MAINTENANCE - NON-INSTRUCTION EQUIP		\$14,500		\$14,500
5 54 94 0	INFORMATION TECHNOLOGY	11.000	\$1,489,728	12.000	\$1,583,021
5 56 00 0	UTILITIES		\$4,645,007		\$4,351,619

T3: DISTRICT PROGRAM SUMMARY

Thursday, April 12, 2018

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DISTRICT PROGRAM SUMMARY

PROGRAM	DEPARTMENT	2017-2018		2018-2019	
		FTE	BUDGET	FTE	BUDGET
5 57 00 0	PORTABLE MOVES		\$60,000		\$60,000
5 60 00 0	CENTRAL RECEIVING	1.000	\$56,510	1.000	\$61,434
5 63 00 0	COMMUNITY RENTAL OF FACILITIES	4.000	\$303,689	2.000	\$241,886
7 41 00 0	TRANSPORTATION - ADMINISTRATION	0.571	\$32,000	0.571	\$32,342
7 70 00 0	TRANSPORTATION - BUS ROUTES		\$139,980		\$139,980
7 70 SE 0	TRANSPORTATION - INCLUSIVE LEARNING		\$839,953		\$839,953
7 74 00 0	CROSSING GUARDS		\$2,750		\$2,750
DISTRICT TOTAL:		2,067.017	\$190,241,327	2,108.187	\$198,309,666

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