

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;



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)

Annual Budget - Revenue and Expense

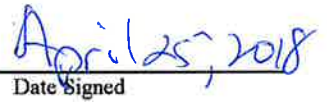
Year Ended June 30, 2019

Statement 2

	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

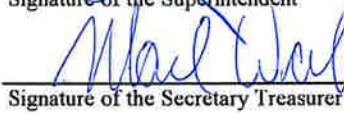
Approved by the Board

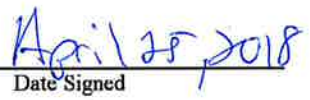

Signature of the Chairperson of the Board of Education


Date Signed


Signature of the 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)

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	194,362,686	186,136,440
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	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
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(800,000)	(800,000)
Local Capital	(639,270)	(200,000)
Total Net Transfers	(1,439,270)	(1,000,000)
Budgeted Surplus (Deficit), for the year	-	-

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	175,523,987	169,511,584
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	14,684,038	13,282,552
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	1,143,613	997,520
Rentals and Leases	1,981,048	1,694,784
Investment Income	1,030,000	650,000
Total Operating Revenue	194,362,686	186,136,440

School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Annual Budget	2018 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	145,572,773	140,097,928
Employee Benefits	34,234,154	32,198,765
Total Salaries and Benefits	179,806,927	172,296,693
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	17,063,469	16,944,634
Total Operating Expense	196,870,396	189,241,327

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

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

School District No. 61 (Greater Victoria)

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)

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)