



One *Learning* Community



Greater
VICTORIA
School District

2019/2020
Annual Operating
Budget Presentation

April 3, 2019

Operating, Special Purpose and Capital Funds

Operating Fund

- Where the main operating expenditures of a school district are recorded
- Four key functional areas:
 - ❖ Instruction
 - ❖ District Administration
 - ❖ Operations & Maintenance
 - ❖ Transportation of Students

Special Purpose Funds

- Funds received for a specific purpose; spending is restricted
- E.g. Classroom Enhancement Fund, CommunityLINK, School Generated Funds

Capital Fund

- Expenditures related to land, buildings, computer hardware and software, vehicles and equipment
- Funded from Ministry of Education capital grants, local capital, operating and special purpose funds

Annual Operating Budget Assumptions

- Enrolment based on projections submitted to the Ministry in February 2019
- Incremental cost of salary grid/step adjustments
- Wage increases, including estimated increase of 2% July 1, 2019
- Contractual increases e.g. utilities
- Changes in pension rates and Employer Health Tax
- Continued support for Technology Replacement and Student Device Replacement Reserves
- Childcare Revenue from 2018/2019 rate increase to Childcare Capital Reserve

Enrolment Summary

	2019/2020 Annual Budget	2018/2019 Final September 30	2018/2019 Annual Budget
School-Aged			
Elementary/Middle Secondary	19,347	19,294	19,122
Alternate schools	158	156	145
Continuing Education*	21	24	17
Distributed Learning*	65	97	65
Total School-Aged	19,591	19,571	19,349
Adult Students*	35	35	47
Summer Learning	39	39	55
Unique Student Needs			
Special Needs Level 1	25	27	22
Special Needs Level 2	803	788	775
Special Needs Level 3	470	462	418
English Language Learning	1,883	1,883	1,808
Aboriginal Education	1,564	1,533	1,432
International Students (Long-term)	990	1,008	995

**Includes February and May 2019 estimates*

Operating Revenue Sources

- **Ministry of Education Grants**

- Provincial operating grant based on enrolment
- Other Ministry of Education grants, including pay equity and employer health tax grants

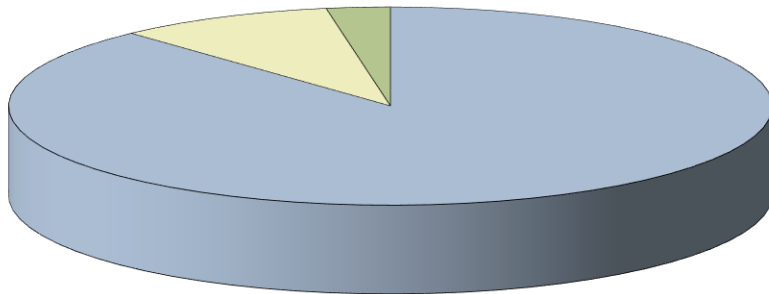
- **Local Revenues**

- Tuition from international students, summer school, continuing education and distributed learning
- International student revenues including homestay placement and monitoring fees
- Cafeteria revenue
- Rental of facilities
- Interest revenue on short-term deposits

Operating Revenue Sources

2019/2020 Greater Victoria Picture

	Provincial Grants	88.2%
	Local Revenue	9.2%
	Operating Surplus	2.6%



2018/2019 Greater Victoria Picture

Provincial Grants	88.5%
Local Revenue	9.5%
Operating Surplus	2.0%

2018/2019 Provincial Picture

Provincial Grants	91.6%
Local Revenue	7.1%
Operating Surplus	1.3%

Provincial Operating Grant

	2019/2020 Funding Levels per FTE	2018/2019 Funding Levels per FTE	Increase
School-Age Enrolment (Standard Schools)	\$ 7,468	\$ 7,423	\$ 45
Continuing Education	7,468	7,423	45
Distributed Learning	6,100	6,100	-
Adult Education	4,773	4,696	77
Special Needs – Level 1	42,400	38,800	3,600
Special Needs – Level 2	20,200	19,400	800
Special Needs – Level 3	10,250	9,800	450
English Language Learning	1,495	1,420	75
Aboriginal Education	1,450	1,230	220

Provincial Operating Grant

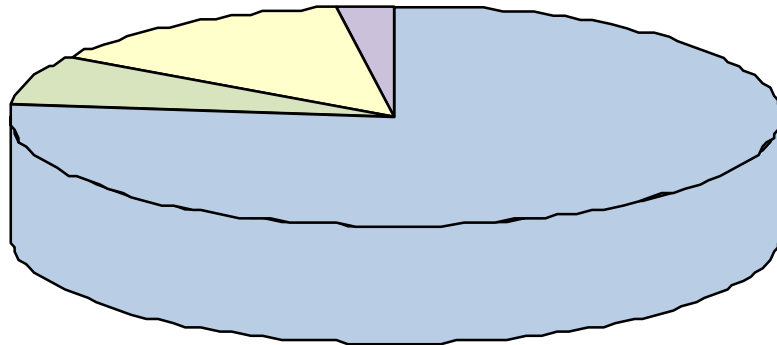
The Provincial Operating Grant also includes:

- Teacher salary differential between districts
- Unique geographic factors of climate, dispersion, remoteness, and small communities
- Curriculum and Learning Support Fund (previously called Education Plan)
- Summer, February, and May Distributed Learning and Continuing Education counts

School District Operating Spending

2019/2020 Greater Victoria Picture

	Instruction	85.4%
	Operations & Maintenance	11.4%
	District Administration	2.7%
	Transportation	0.5%



2018/2019 Greater Victoria Picture

Instruction	85.6%
Operations & Maintenance	11.4%
District Administration	2.5%
Transportation	0.5%

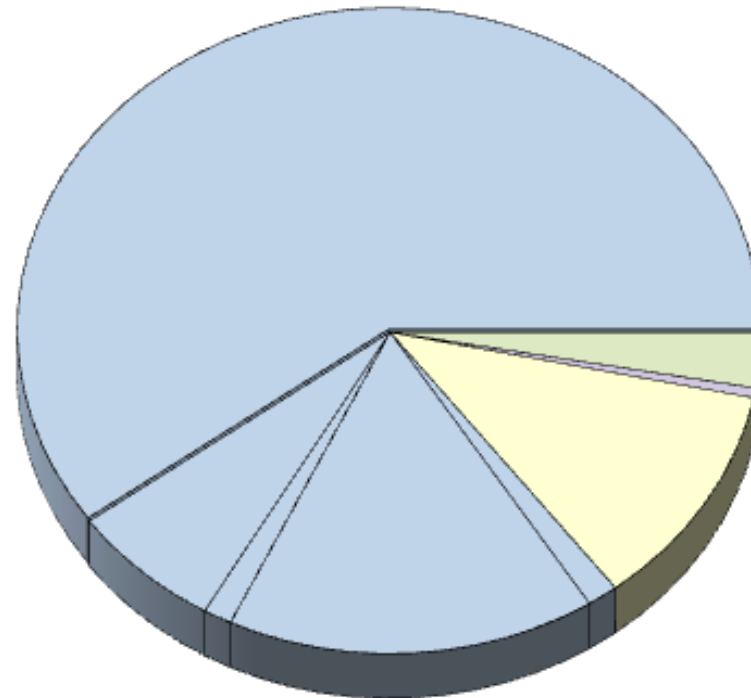
2018/2019 Provincial Picture

Instruction	82.8%
Operations & Maintenance	11.5%
District Administration	3.8%
Transportation	1.9%

How do we spend each dollar in 2019/2020?

■ **Instruction**
85.4 cents

Regular Instruction	
	60.0 cents
School Administration	
	6.7 cents
Aboriginal Education	
	1.2 cents
Special Education	
	16.1 cents
English Language Learning	
	1.4 cents

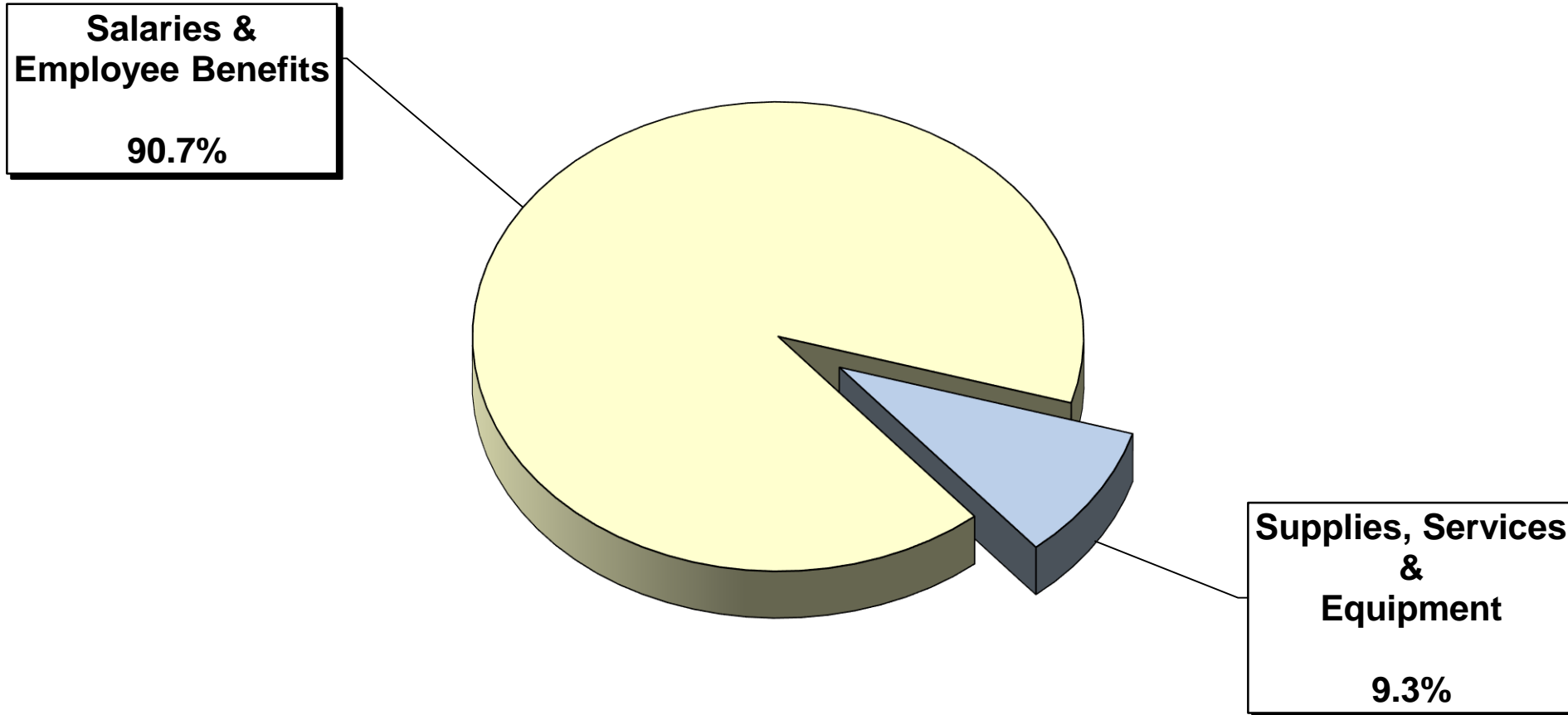


■ **District Administration**
2.7 cents

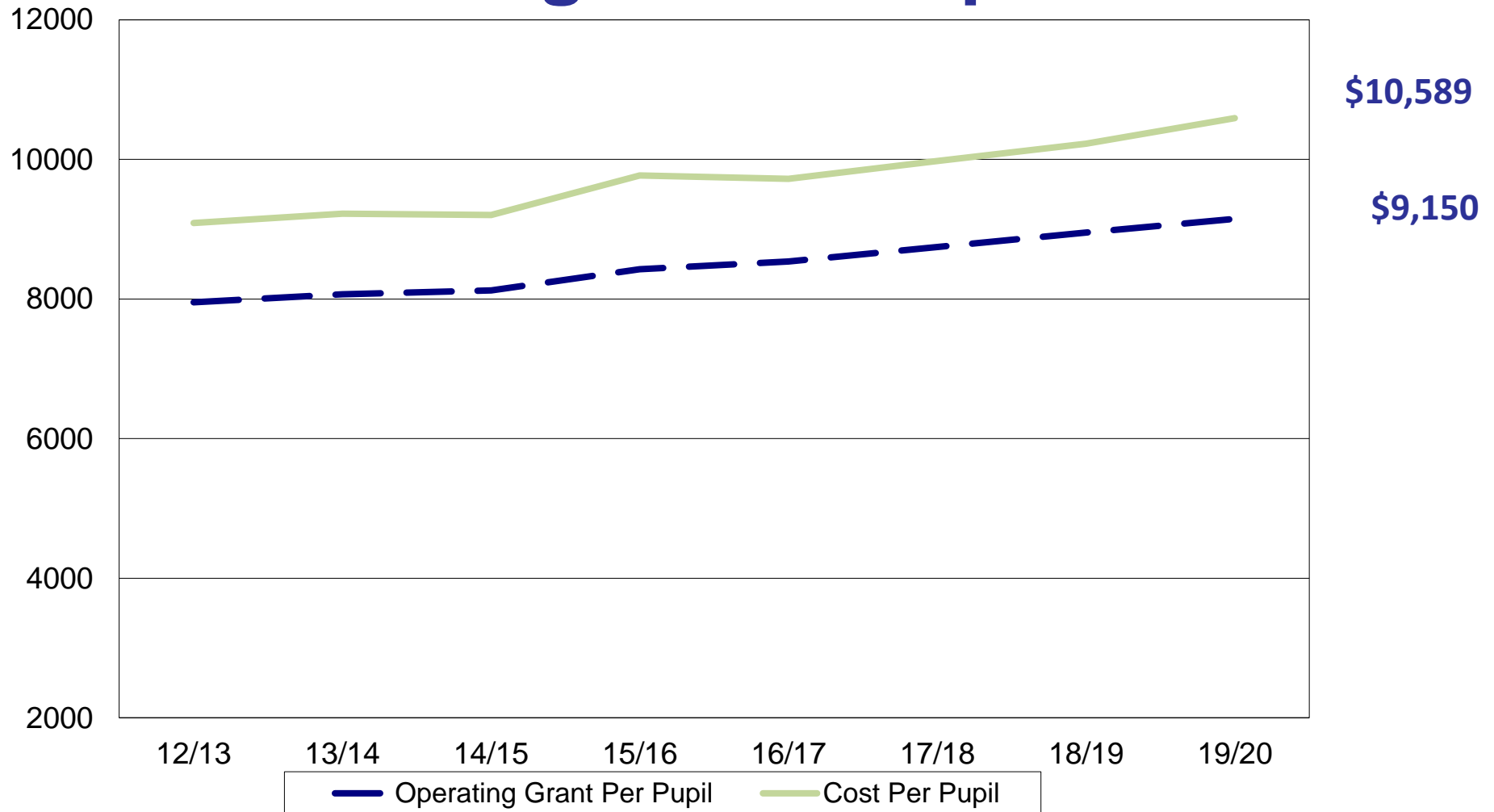
■ **Transportation**
0.5 cents

■ **Operations and Maintenance**
11.4 cents

School District Operating Spending



Comparison of Funding and Cost per Student FTE



2019/2020 Operating Budget

	In 000's
2019/2020 Structural Deficit (2018/2019 Structural Deficit \$3,947)	\$ (3,444)
2019/2020 Deficit as a result of budgeted 2% wage increase	(2,005)
2019/2020 Operating Budget Deficit	(5,449)
2017/2018 Unrestricted Surplus (Board-approved Sep 2018)	2,340
2018/2019 Unrestricted Surplus <i>(to be approved)</i>	1,104
2018/2019 Restricted Surplus <i>(Ministry Funding expected in 2019/2020)</i>	2,005
Budgeted Surplus (Deficit), for the year	\$ -

2018/2019 Estimated Unrestricted Operating Budget Surplus

	In 000's
Reduction in Teacher Pension Contribution (Jan – June)	\$ 1,151
Employer Health Tax Grant	496
Decreased Next Generation Network Recovery	139
2018/19 Estimated Unrestricted Operating Budget Surplus	\$ 1,786

2018/2019 Estimated Unrestricted Operating Budget Surplus

	In 000's
2018/19 Estimated Unrestricted Operating Budget Surplus	\$ 1,786
Transfer to 2019/20 Projected Structural Deficit	(1,104)
Transfer to 2020/21 Projected Structural Deficit	(682)
2018/19 Estimated Unrestricted Operating Budget Surplus	\$ -

Budget Meeting Dates

- **Monday, April 15, 2019 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 17, 2019 at 7:00 p.m.**
At the Board Office, Tolmie Board Room, 556 Boleskine Road
Special Board Meeting to debate and approve the 2019-2020 Budget Bylaw

2019/2020 Estimated Operating Grants Website

- <https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/resource-management/k-12-funding-and-allocation/operating-grants/k12funding-19-20>