



2019/2020

**Annual Operating
Budget Presentation**

April 15, 2019 OPPs Meeting

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Operating, Special Purpose and Capital Funds

Operating Fund	Special Purpose Funds	Capital Fund
<ul style="list-style-type: none"> • Where the main operating expenditures of a school district are recorded • Four key functional areas: <ul style="list-style-type: none"> ❖ Instruction ❖ District Administration ❖ Operations & Maintenance ❖ Transportation of Students 	<ul style="list-style-type: none"> • Funds received for a specific purpose; spending is restricted • E.g. Classroom Enhancement Fund, CommunityLINK, School Generated Funds 	<ul style="list-style-type: none"> • 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

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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

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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

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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

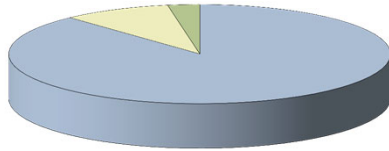
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Operating Revenue Sources

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%

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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

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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

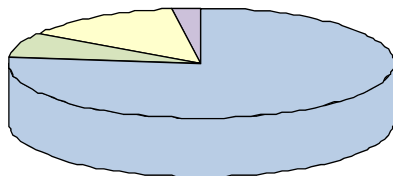
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School District Operating Spending

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%

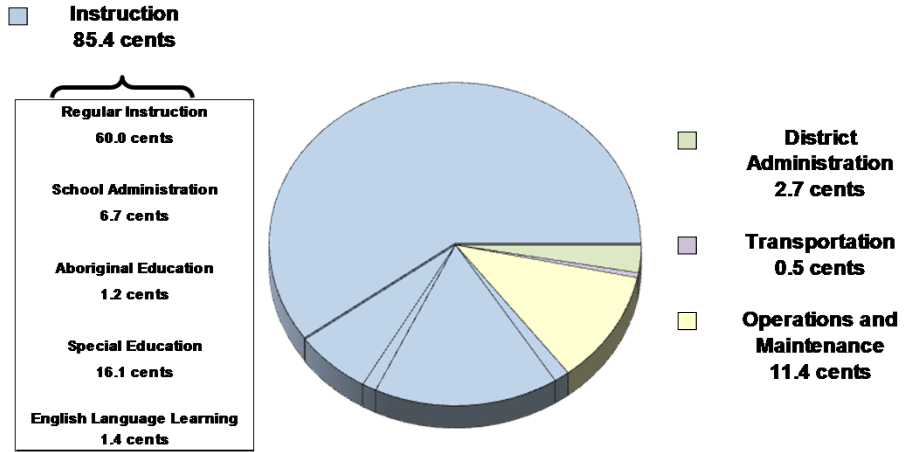
2018/2019 Provincial Picture

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

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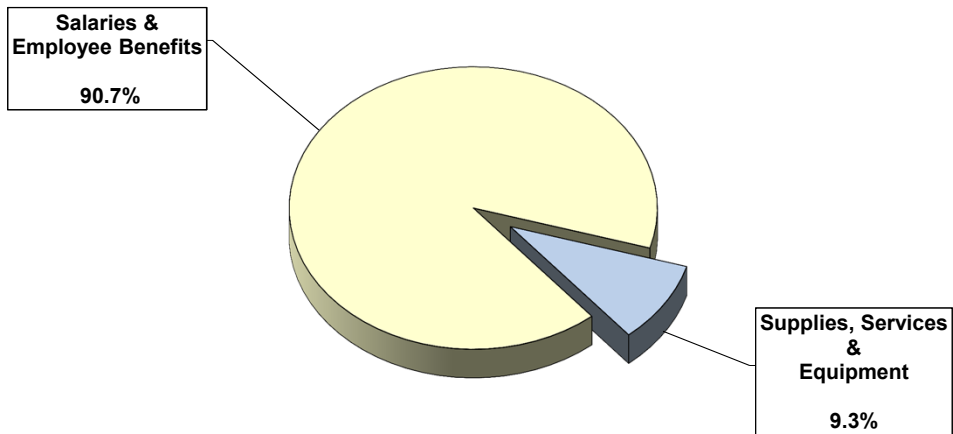
How do we spend each dollar in 2019/2020?



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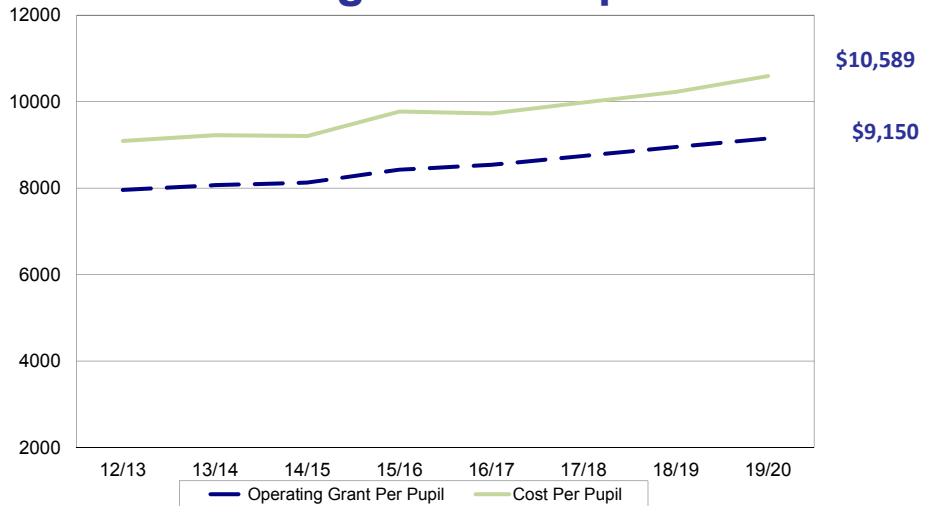
School District Operating Spending



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Comparison of Funding and Cost per Student FTE



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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	\$ -

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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

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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	\$ -

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Budget Meeting Dates

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

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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>

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