

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

[REDACTED]

(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)

[REDACTED]

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	19,349.109	19,021.906
Adult	46.875	43.643
Other	55.125	65.250
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>19,451.109</u>	<u>19,130.799</u>
<b>Revenues</b>	\$	\$
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
<b>Total Revenue</b>	<u>230,150,969</u>	<u>222,719,673</u>
<b>Expenses</b>		
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
<b>Total Expense</b>	<u>236,199,264</u>	<u>229,049,054</u>
<b>Net Revenue (Expense)</b>	<u>(6,048,295)</u>	<u>(6,329,381)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	3,946,980	4,104,887
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(2,101,315)</u>	<u>(2,224,494)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,101,315)	(2,224,494)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(2,101,315)</u>	<u>(2,224,494)</u>



	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		



# School District No. 61 (Greater Victoria)

Schedule 2/

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	1,981,048	1,694,784
Investment Income	1,030,000	650,000
Total Operating Revenue	194,362,686	186,136,440



	2019 Annual Budget \$	2018 Annual Budget \$
Salaries		

# School District No. 61 (Greater Victoria)

## Annual Budget - Operating Expense by Function, Program and Object

	Teachers Salaries \$	Principals and Vice Principals Salaries \$	Educational Assistants Salaries \$	Support Staff Salaries \$	Other Professionals Salaries \$	Substitutes Salaries \$	Total Salaries \$
<b>1 Instruction</b>							
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

# School District No. 61 (Greater Victoria)

## Annual Budget - Operating Expense by Function, Program and Object

### 1 Instruction

- 1.02 Regular Instruction
- 1.03 Career Programs
- 1.07 Library Services
- 1.08 Counselling
- 1.10 Special Education
- 1.30 English Language Learning
- 1.31 Aboriginal Education
- 1.41 School Administration
- 1.60 Summer School
- 1.61 Continuing Education
- 1.62 International and Out of Province Students
- 1.64 Other
- Total Function 1

### 4 District Administration

- 4.11 Educational Administration
- 4.40 School District Governance
- 4.41 Business Administration
- Total Function 4

### 5 Operations and Maintenance

- 5.41 Operations and Maintenance Administration
- 5.50 Maintenance Operations
- 5.52 Maintenance of Grounds
- 5.56 Utilities
- Total Function 5

### 7 Transportation and Housing

- 7.41 Transportation and Housing Administration
- 7.70 Student Transportation
- 7.73 Housing
- Total Function 7

### 9 Debt Services

- 9.92 Interest on Bank Loans
- 9.94 Interest on Temporary Borrowing
- Total Function 9

Total Functions 1 - 9



# 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
<b>Revenues</b>									
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
<b>Expenses</b>									
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
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Deferred Revenue, beginning of year

	Invested in Tangible Capital Assets \$	Local Capital \$	Fund Balance \$	2018 Annual Budget \$
<b>Revenues</b>				
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			-	-
<b>Total Revenue</b>	<b>8,025,572</b>	<b>66,000</b>	<b>8,091,572</b>	<b>8,213,844</b>
<b>Expenses</b>				
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
<b>Total Expense</b>	<b>11,632,157</b>	<b>-</b>	<b>11,632,157</b>	<b>11,438,338</b>
<b>Net Revenue (Expense)</b>	<b>(3,606,585)</b>	<b>66,000</b>	<b>(3,540,585)</b>	<b>(3,224,494)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	800,000		800,000	800,000