

Annual Budget

## **School District No. 61 (Greater Victoria)**

June 30, 2020

# School District No. 61 (Greater Victoria)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the

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	<b>2020</b>	2019
	<b>Annual Budget</b>	Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	<b>19,591.000</b>	19,349.000
Adult	<b>35.000</b>	47.000
Other	<b>38.000</b>	55.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>19,664.000</b>	19,451.000
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	<b>206,961,956</b>	197,291,413
Tuition	<b>14,398,648</b>	14,363,383
Other Revenue	<b>8,494,336</b>	8,301,272
Rentals and Leases	<b>1,829,940</b>	1,981,048
Investment Income	<b>1,187,000</b>	1,188,281
Amortization of Deferred Capital Revenue	<b>7,432,739</b>	7,025,572
<b>Total Revenue</b>	<b>240,304,619</b>	230,150,969
<b>Expenses</b>		
Instruction		

# School District No. 61 (Greater Victoria)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	206,782,854	196,870,396
Operating - Tangible Capital Assets Purchased	800,000	800,000
Special Purpose Funds - Total Expense	27,818,793	27,696,711
Capital Fund - Total Expense	13,717,168	11,632,157
Capital Fund - Tangible Capital Assets Purchased from Local Capital	700	
<b>Total Budget Bylaw Amount</b>		

Approved the

of the of the Board of Education

Date

Date

Date

# School District No. 61 (Greater Victoria)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	<b>2020</b>	2019
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(8,014,196)</b>	(6,048,295)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<b>(800,000)</b>	(800,000)
From Local Capital	<b>(1,635,700)</b>	
From Deferred Capital Revenue	<b>(10,436,102)</b>	(4,984,942)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(12,871,802)</b>	(5,784,942)
Amortization of Tangible Capital Assets	<b>11,517,168</b>	10,632,157
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(1,354,634)</b>	4,847,215
Acquisitions of Prepaid Expenses	<b>(5,000)</b>	
Use of Prepaid Expenses	<b>(5,000)</b>	60,000
		60,000
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(9,373,830)</b>	(1,141,080)



	<b>2020</b>	2019
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	<b>179,931,428</b>	173,604,633
DISC/LEA Recovery	<b>(1,106,631)</b>	(1,087,263)

# School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	90,827,114	85,786,515
Principals and Vice Principals	13,518,126	12,495,805
Educational Assistants	18,929,842	17,990,349
Support Staff	18,271,847	17,575,875
Other Professionals	4,461,121	4,264,085
Substitutes	7,795,996	7,460,144
<b>Total Salaries</b>	<b>153,804,046</b>	<b>145,572,773</b>
<b>Employee Benefits</b>	<b>35,010,087</b>	<b>34,234,154</b>
<b>Total Salaries and Benefits</b>	<b>188,814,133</b>	<b>179,806,927</b>
<b>Services and Supplies</b>		
Services	5,305,297	5,090,007
Student Transportation	1,038,960	1,018,933
Professional Development and Travel	762,477	663,417
Rentals and Leases	115,235	-
Dues and Fees	94,980	88,207
Insurance	372,000	365,000
Supplies	5,803,860	5,488,886
Utilities	4,475,912	4,349,019
<b>Total Services and Supplies</b>	<b>17,968,721</b>	<b>17,063,469</b>
<b>Total Operating Expense</b>	<b>206,782,854</b>	<b>196,870,396</b>

# School District No. 61 (Greater Victoria)

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

	<b>Teachers Salaries</b>	<b>Principals and Vice Principals Salaries</b>	<b>Educational Assistants Salaries</b>	<b>Support Staff Salaries</b>	<b>Other Professionals Salaries</b>	<b>Substitutes Salaries</b>	<b>Total Salaries</b>
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	67,545,053	5,000,964	2,019,852	198,401	265,656	5,745,169	<b>80,775,095</b>
1.03 Career Programs	770,710	110,742	277,285			33,475	<b>1,192,212</b>
1.07 Library Services	2,025,346			404,383		74,884	<b>2,504,613</b>
1.08 Counselling	2,896,910					104,039	<b>3,000,949</b>
1.10 Special Education	8,979,126	309,372	15,917,188	235,308		958,225	<b>26,399,219</b>
1.30 English Language Learning	1,985,713	148,643		11,645		73,420	<b>2,219,421</b>
1.31 Aboriginal Education	753,544	130,116	676,645	49,522	126,264	47,616	<b>1,783,707</b>
1.41 School Administration		7,513,577		3,954,633		45,000	<b>11,513,210</b>
1.60 Summer School	103,193	20,042	2,668	3,277			<b>129,180</b>
1.61 Continuing Education	190,554	27,334		59,352		6,836	<b>284,076</b>
1.62 International and Out of Province Students	5,538,907			819,142	691,416	255,291	<b>7,304,756</b>
1.64 Other				10,838			<b>10,838</b>
<b>Total Function 1</b>	<b>90,789,056</b>	<b>13,260,790</b>	<b>18,893,638</b>	<b>5,746,501</b>	<b>1,083,336</b>	<b>7,343,955</b>	<b>137,117,276</b>
<b>4 District Administration</b>							
4.11 Educational Administration		161,376		351,740	755,071	13,898	<b>1,282,085</b>
4.40 School District Governance					296,417		<b>296,417</b>
4.41 Business Administration		95,960		1,177,086	1,267,735	28,173	<b>2,568,954</b>
<b>Total Function 4</b>	<b>-</b>	<b>257,336</b>	<b>-</b>	<b>1,528,826</b>	<b>2,319,223</b>	<b>42,071</b>	<b>4,147,456</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	38,058		36,204	291,014	927,570	4,870	



	2020 Annual Budget \$	2019 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	21,200,963	20,767,426
Other		
Federal Grants		
Other Revenue	6,540,830	

# School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			607,233		2,942,172	13,167	10,357		518,691
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	810,279	675,200		117,361		192,000	66,150	398,099	3,900,892
Other			4,000		6,450,000				
Investment Income			46,564		40,000				
	810,279	675,200	50,564	117,361	6,490,000	192,000	66,150	398,099	3,900,892
<b>Less:</b> Allocated to Revenue	810,279	675,200	30,000	117,361	6,576,830	197,275	66,150	398,099	3,900,892
<b>Deferred Revenue, end of year</b>	-	-	<b>627,797</b>	-	<b>2,855,342</b>	<b>7,892</b>	<b>10,357</b>	-	<b>518,691</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	810,279	675,200		117,361		197,275	66,150	398,099	3,900,892
Other Revenue			4,000		6,536,830				
Investment Income			26,000		40,000				
	810,279	675,200	30,000	117,361	6,576,830	197,275	66,150	398,099	3,900,892
<b>Expenses</b>									
Salaries									
Teachers									458,525
Principals and Vice Principals				2,417				53,278	72,470
Educational Assistants		547,591		91,318		143,657			527,865
Support Staff									86,388
Other Professionals									44,597
Substitutes		21,699			65,000			40,000	39,008
	-	569,290	-	93,735	65,000	143,657	-	93,278	1,228,853
Employee Benefits		105,910		17,831	11,830	33,618		17,882	280,011
Services and Supplies	810,279		30,000	5,795	6,500,000	20,000	66,150	286,939	2,392,028
	810,279	675,200	30,000	117,361	6,576,830	197,275	66,150	398,099	3,900,892
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 61 (Greater Victoria)

## Annual Budget - Changes in Special Purpose Funds

### Deferred Revenue, beginning of year

**Add:** Restricted Grants  
    Provincial Grants - Ministry of Education  
    Other  
    Investment Income

**Less:** Allocated to Revenue  
**Deferred Revenue, end of year**

### Revenues

    Provincial Grants - Ministry of Education  
    Other Revenue  
    Investment Income

### Expenses

    Salaries  
        Teachers  
        Principals and Vice Principals  
        Educational Assistants  
        Support Staff  
        Other Professionals  
    Substitutes

    Employee Benefits  
    Services and Supplies

**Net Revenue (Expense)**

# School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	2,200,000		2,200,000	1,000,000
Other			-	-
Municipal Grants Spent on Sites			-	-
Federal Grants			-	-
Other Revenue			-	-
Rentals and Leases			-	-
Investment Income		80,000	80,000	66,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	-
Amortization of Deferred Capital Revenue	7,432,739		7,432,739	7,025,572
District Entered			-	-
<b>Total Revenue</b>	<b>9,632,739</b>	<b>80,000</b>	<b>9,712,739</b>	<b>8,091,572</b>
<b>Expenses</b>				
Operations and Maintenance	2,200,000		2,200,000	1,000,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,517,168		11,517,168	10,632,157
<b>Total Expense</b>	<b>13,717,168</b>	<b>-</b>	<b>13,717,168</b>	<b>11,632,157</b>
<b>Net Revenue (Expense)</b>	<b>(4,084,429)</b>	<b>80,000</b>	<b>(4,004,429)</b>	<b>(3,540,585)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	800,000		800,000	800,000
Local Capital		639,270	639,270	639,270
<b>Total Net Transfers</b>	<b>800,000</b>	<b>639,270</b>	<b>1,439,270</b>	<b>1,439,270</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,635,700	(1,635,700)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,635,700</b>	<b>(1,635,700)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,648,729)</b>	<b>(916,430)</b>	<b>(2,565,159)</b>	<b>(2,101,315)</b>