

Annual Budget

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

June 30, 2015

# School District No. 61 (Greater Victoria)

June 30, 2015

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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 2014/2015 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 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$195,330,769 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2014;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF APRIL, 2014;

(Corporate Seal)

  
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 2014/2015, adopted by the Board the 25th DAY OF APRIL, 2014.

  
Secretary Treasurer

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	18,514,692	18,455,052
Adult	74,911	182,381
Other	57,625	68,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>18,647,228</b>	<b>18,706,058</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	163,369,828	161,835,923
Tuition	8,478,083	8,481,778
Other Revenue	7,653,866	7,660,557
Rentals and Leases	1,530,124	1,289,243
Investment Income	508,271	403,000
Amortization of Deferred Capital Revenue	5,221,835	5,448,305
Long Term Lease Annual Revenue Recognition	24,824	44,016
<b>Total Revenue</b>	<b>186,786,831</b>	<b>185,162,822</b>
<b>Expenses</b>		
Instruction	159,005,824	159,748,942
District Administration	4,487,789	4,332,174
Operations and Maintenance	30,017,172	29,770,956
Transportation and Housing	1,019,984	1,020,443
<b>Total Expense</b>	<b>194,530,769</b>	<b>194,872,515</b>
<b>Net Revenue (Expense)</b>	<b>(7,743,938)</b>	<b>(9,709,693)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>6,300,000</b>	<b>8,300,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,443,938)</b>	<b>(1,409,693)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,443,938)	(1,409,693)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,443,938)</b>	<b>(1,409,693)</b>

# School District No. 61 (Greater Victoria)

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	170,261,405	171,138,774
Operating - Tangible Capital Assets Purchased	800,000	800,000
Special Purpose Funds - Total Expense	15,778,767	16,031,727
Capital Fund - Total Expense	8,490,597	7,702,014
<b>Total Budget Bylaw Amount</b>	<b>195,330,769</b>	<b>195,672,515</b>

### Approved by the Board



Signature of the Chairperson of the Board of Education

APRIL 25, 2014

Date Signed



Signature of the Superintendent

APRIL 25, 2014

Date Signed



Signature of the Secretary Treasurer

APRIL 25, 2014

Date Signed

# School District No. 61 (Greater Victoria)

Statement 4

## Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Annual Budget \$	2014 Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<u>(7,743,938)</u>	<u>(9,709,693)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(800,000)	(800,000)
From Deferred Capital Revenue	(33,261,200)	(26,602,476)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(34,061,200)</u>	<u>(27,402,476)</u>
Amortization of Tangible Capital Assets	7,490,597	7,702,014
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(26,570,603)</u>	<u>(19,700,462)</u>
Use of Prepaid Expenses	60,000	60,000
	<u>60,000</u>	<u>60,000</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(34,254,541)</u>	<u>(29,350,155)</u>

# School District No. 61 (Greater Victoria)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget \$	2014 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	153,049,332	152,257,196
Tuition	8,478,083	8,481,778
Other Revenue	1,253,866	1,260,557
Rentals and Leases	1,530,124	1,289,243
Investment Income	450,000	350,000
<b>Total Revenue</b>	<u>164,761,405</u>	<u>163,638,774</u>
<b>Expenses</b>		
Instruction	143,792,482	145,013,763
District Administration	4,487,789	4,332,174
Operations and Maintenance	20,961,150	20,772,394
Transportation and Housing	1,019,984	1,020,443
<b>Total Expense</b>	<u>170,261,405</u>	<u>171,138,774</u>
<b>Net Revenue (Expense)</b>	<u>(5,500,000)</u>	<u>(7,500,000)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>6,300,000</u>	<u>8,300,000</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(800,000)	(800,000)
<b>Total Net Transfers</b>	<u>(800,000)</u>	<u>(800,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 61 (Greater Victoria)

Schedule 2A

## Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	151,011,578	150,348,258
AANDC/LEA Recovery	(1,138,331)	(1,072,119)
Other Ministry of Education Grants		
Pay Equity Grant	2,896,617	2,896,617
Education Guarantee	267,468	84,440
Distance Learning Gr 8 & 9 Cross Enrol	12,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>153,049,332</b>	<b>152,257,196</b>
<b>Tuition</b>		
Summer School Fees	56,059	51,835
Continuing Education	61,741	70,515
Offshore Tuition Fees	8,360,283	8,359,428
<b>Total Tuition</b>	<b>8,478,083</b>	<b>8,481,778</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,138,331	1,072,119
Miscellaneous		
First Nations Curriculum Project	8,000	10,703
Instructional Cafeteria Revenue	-	72,000
Miscellaneous Fees and Grants	27,535	25,735
Parent Contributions	80,000	80,000
<b>Total Other Revenue</b>	<b>1,253,866</b>	<b>1,260,557</b>
<b>Rentals and Leases</b>	<b>1,530,124</b>	<b>1,289,243</b>
<b>Investment Income</b>	<b>450,000</b>	<b>350,000</b>
<b>Total Operating Revenue</b>	<b>164,761,405</b>	<b>163,638,774</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2015

	2015	2014
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	74,220,914	75,073,133
Principals and Vice Principals	10,169,847	10,160,355
Educational Assistants	14,377,304	14,090,653
Support Staff	16,358,506	15,732,990
Other Professionals	3,334,649	3,687,805
Substitutes	5,985,943	6,261,535
<b>Total Salaries</b>	<u>124,447,163</u>	<u>125,006,471</u>
<b>Employee Benefits</b>	<u>29,590,496</u>	<u>29,505,378</u>
<b>Total Salaries and Benefits</b>	<u>154,037,659</u>	<u>154,511,849</u>
<b>Services and Supplies</b>		
Services	3,577,568	3,530,026
Student Transportation	998,933	998,933
Professional Development and Travel	611,549	654,924
Rentals and Leases	98,188	101,565
Dues and Fees	89,212	90,946
Insurance	442,842	442,842
Supplies	6,287,450	6,672,516
Utilities	4,118,004	4,135,173
<b>Total Services and Supplies</b>	<u>16,223,746</u>	<u>16,626,925</u>
<b>Total Operating Expense</b>	<u>170,261,405</u>	<u>171,138,774</u>

# School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	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	56,979,269	3,662,380	1,571,462	343,573	324,142	4,286,169	67,166,995
1.03 Career Programs	729,982		359,320		17,772	36,290	1,143,364
1.07 Library Services	1,675,535			410,100		56,133	2,141,768
1.08 Counselling	1,868,362					62,021	1,930,383
1.10 Special Education	7,528,054	95,012	11,432,582	393,293	55,928	705,082	20,209,951
1.30 English Language Learning	1,172,582	56,444	300,055	41,875		51,178	1,622,134
1.31 Aboriginal Education	540,696		672,153	22,628	103,231	52,229	1,390,937
1.41 School Administration		6,058,118		3,481,066		37,778	9,576,962
1.60 Summer School	141,923		2,505	32,895			177,323
1.61 Continuing Education	350,108	84,614	17,245	21,012		10,281	483,260
1.62 Off Shore Students	3,182,972	96,869		586,126	393,113	191,634	4,450,714
1.64 Other				9,912			9,912
<b>Total Function 1</b>	<b>74,169,483</b>	<b>10,053,437</b>	<b>14,355,322</b>	<b>5,342,480</b>	<b>894,186</b>	<b>5,488,795</b>	<b>110,303,703</b>
<b>4 District Administration</b>							
4.11 Educational Administration		116,410		164,889	552,428	17,298	851,025
4.40 School District Governance				27,807	161,316		189,123
4.41 Business Administration				1,028,289	1,108,374	46,035	2,182,698
<b>Total Function 4</b>	<b>-</b>	<b>116,410</b>	<b>-</b>	<b>1,220,985</b>	<b>1,822,118</b>	<b>63,333</b>	<b>3,222,846</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	51,431		21,982	290,836	513,312	13,730	891,291
5.50 Maintenance Operations				8,736,437	105,033	352,062	9,193,532
5.52 Maintenance of Grounds				749,907		65,427	815,334
5.56 Utilities							-
<b>Total Function 5</b>	<b>51,431</b>	<b>-</b>	<b>21,982</b>	<b>9,777,180</b>	<b>618,345</b>	<b>431,219</b>	<b>10,900,157</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				17,861		2,596	20,457
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,861</b>	<b>-</b>	<b>2,596</b>	<b>20,457</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>74,220,914</b>	<b>10,169,847</b>	<b>14,377,304</b>	<b>16,358,506</b>	<b>3,334,649</b>	<b>5,985,943</b>	<b>124,447,163</b>

**School District No. 61 (Greater Victoria)**  
 Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	67,166,995	16,399,568	83,566,563	3,966,773	87,533,336	88,534,894
1.03 Career Programs	1,143,364	273,752	1,417,116	211,642	1,628,758	1,602,105
1.07 Library Services	2,141,768	518,638	2,660,406		2,660,406	2,658,846
1.08 Counselling	1,930,383	469,850	2,400,233	5,398	2,405,631	2,396,935
1.10 Special Education	20,209,951	4,744,238	24,954,189	914,864	25,869,053	26,167,443
1.30 English Language Learning	1,622,134	390,008	2,012,142	97,609	2,109,751	2,005,846
1.31 Aboriginal Education	1,390,937	314,832	1,705,769	246,812	1,952,581	1,904,480
1.41 School Administration	9,576,962	2,196,662	11,773,624	283,019	12,056,643	11,846,973
1.60 Summer School	177,323	43,303	220,626	10,633	231,259	254,259
1.61 Continuing Education	483,260	115,844	599,104	76,669	675,773	995,183
1.62 Off Shore Students	4,450,714	1,053,403	5,504,117	1,152,913	6,657,030	6,629,645
1.64 Other	9,912	2,349	12,261		12,261	17,154
<b>Total Function 1</b>	<b>110,303,703</b>	<b>26,522,447</b>	<b>136,826,150</b>	<b>6,966,332</b>	<b>143,792,482</b>	<b>145,013,763</b>
<b>4 District Administration</b>						
4.11 Educational Administration	851,025	179,992	1,031,017	65,377	1,096,394	1,201,892
4.40 School District Governance	189,123	10,300	199,423	196,886	396,309	297,194
4.41 Business Administration	2,182,698	466,680	2,649,378	345,708	2,995,086	2,833,088
<b>Total Function 4</b>	<b>3,222,846</b>	<b>656,972</b>	<b>3,879,818</b>	<b>607,971</b>	<b>4,487,789</b>	<b>4,332,174</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	891,291	189,182	1,080,473	622,772	1,703,245	1,715,302
5.50 Maintenance Operations	9,193,532	2,041,723	11,235,255	2,697,037	13,932,292	13,727,208
5.52 Maintenance of Grounds	815,334	175,635	990,969	214,040	1,205,009	1,192,111
5.56 Utilities	-	-	-	4,120,604	4,120,604	4,137,773
<b>Total Function 5</b>	<b>10,900,157</b>	<b>2,406,540</b>	<b>13,306,697</b>	<b>7,654,453</b>	<b>20,961,150</b>	<b>20,772,394</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	20,457	4,537	24,994	3,307	28,301	28,760
7.70 Student Transportation	-	-	-	991,683	991,683	991,683
<b>Total Function 7</b>	<b>20,457</b>	<b>4,537</b>	<b>24,994</b>	<b>994,990</b>	<b>1,019,984</b>	<b>1,020,443</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>124,447,163</b>	<b>29,590,496</b>	<b>154,037,659</b>	<b>16,223,746</b>	<b>170,261,405</b>	<b>171,138,774</b>

# School District No. 61 (Greater Victoria)

## Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2015

	<b>2015</b>	<b>2014</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	9,320,496	9,578,727
Other Revenue	6,400,000	6,400,000
Investment Income	58,271	53,000
<b>Total Revenue</b>	<b>15,778,767</b>	<b>16,031,727</b>
<b>Expenses</b>		
Instruction	15,213,342	14,735,179
Operations and Maintenance	565,425	1,296,548
<b>Total Expense</b>	<b>15,778,767</b>	<b>16,031,727</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b>									
Restricted Grants									
Provincial Grants - Ministry of Education	565,425	2,420,022	25,437		752,040		192,000	68,600	398,099
Other				40,050		6,200,000			
Investment Income	565,425	2,420,022	25,437	40,050	752,040	6,205,221	192,000	68,600	398,099
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	565,425	2,420,022	25,437	40,050	752,040	6,205,221	192,000	68,600	398,099
<b>Revenues</b>	565,425	2,420,022	25,437	40,050	752,040	6,200,000	192,000	68,600	398,099
Provincial Grants - Ministry of Education									
Other Revenue	565,425	2,420,022	25,437	40,050	752,040	6,205,221	192,000	68,600	398,099
Investment Income									
<b>Expenses</b>									
Salaries									
Teachers		1,157,514			166,682				
Principals and Vice Principals					15,171				
Educational Assistants		727,626			321,194		130,775		
Support Staff					24,254				
Other Professionals									
Substitutes		67,883				65,000			37,630
Employee Benefits									35,452
Services and Supplies		466,999			527,301	65,000	130,775		73,082
	565,425	2,420,022	25,437	40,050	752,040	6,129,496	30,232	68,600	14,279
	565,425	2,420,022	25,437	40,050	752,040	6,205,221	192,000	68,600	310,738
									398,099
<b>Net Revenue (Expense)</b>									
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>									

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	CommunityLINK	Charitable Trust	Estate Trust	Hospital Teaching	Ledger School	Pembroke YCC	Provincial Integration Support Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>								
<b>Add: Restricted Grants</b>								
Provincial Grants - Ministry of Education	3,772,255			66,071	223,806	354,238	482,503	9,320,496
Other		200,000	13,000					6,400,000
Investment Income								58,271
	<b>3,772,255</b>	<b>200,000</b>	<b>13,000</b>	<b>66,071</b>	<b>223,806</b>	<b>354,238</b>	<b>482,503</b>	<b>15,778,767</b>
<b>Less: Allocated to Revenue</b>								
<b>Deferred Revenue, end of year</b>								
<b>Revenues</b>	<b>3,772,255</b>	<b>200,000</b>	<b>13,000</b>	<b>66,071</b>	<b>223,806</b>	<b>354,238</b>	<b>482,503</b>	<b>9,320,496</b>
Provincial Grants - Ministry of Education								<b>6,400,000</b>
Other Revenue								<b>58,271</b>
Investment Income								<b>15,778,767</b>
<b>Expenses</b>								
Salaries								
Teachers	364,909			45,504	104,244	234,829	126,769	2,200,451
Principals and Vice Principals	8,969			1,333	4,515	7,146	9,733	46,867
Educational Assistants	549,612			48,243	48,243	3,258	81,035	1,861,743
Support Staff	83,783			6,227	6,227	12,467	19,905	146,636
Other Professionals	85,201							122,831
Substitutes	13,354			1,140	4,032	6,116	782	193,759
Employee Benefits	1,105,828			47,977	167,261	263,816	238,224	4,572,287
Services and Supplies	261,185			11,681	40,173	64,085	54,483	1,069,661
Net Revenue (Expense)	2,405,242	200,000	13,000	6,413	16,372	26,337	189,796	10,136,819
	<b>3,772,255</b>	<b>200,000</b>	<b>13,000</b>	<b>66,071</b>	<b>223,806</b>	<b>354,238</b>	<b>482,503</b>	<b>15,778,767</b>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	<b>80,000</b>							<b>80,000</b>

# School District No. 61 (Greater Victoria)

## Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,000,000		1,000,000	
Amortization of Deferred Capital Revenue	5,221,835		5,221,835	5,448,305
Long-Term Lease Annual Revenue Recognition	24,824		24,824	44,016
<b>Total Revenue</b>	<b>6,246,659</b>	<b>-</b>	<b>6,246,659</b>	<b>5,492,321</b>
<b>Expenses</b>				
Operations and Maintenance	1,000,000		1,000,000	
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,490,597		7,490,597	7,702,014
<b>Total Expense</b>	<b>8,490,597</b>	<b>-</b>	<b>8,490,597</b>	<b>7,702,014</b>
<b>Net Revenue (Expense)</b>	<b>(2,243,938)</b>	<b>-</b>	<b>(2,243,938)</b>	<b>(2,209,693)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	800,000		800,000	800,000
<b>Total Net Transfers</b>	<b>800,000</b>	<b>-</b>	<b>800,000</b>	<b>800,000</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,443,938)</b>	<b>-</b>	<b>(1,443,938)</b>	<b>(1,409,693)</b>