

Annual Budget

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

June 30, 2016

# School District No. 61 (Greater Victoria)

June 30, 2016

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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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$206,361,204 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 22nd DAY OF APRIL, 2015;

READ A SECOND TIME THE 22nd DAY OF APRIL, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF APRIL, 2015;

  
Chairperson of the Board

(Corporate Seal)

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Annual Budget Bylaw 2015/2016, adopted by the Board the 22nd DAY OF APRIL, 2015.

  
Secretary Treasurer

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	18,400,480	18,514,692
Adult	77,257	74,911
Other	-	57,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>18,477,736</b>	<b>18,647,228</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	168,632,803	163,369,828
Tuition	11,404,863	8,478,083
Other Revenue	7,582,519	7,653,866
Rentals and Leases	1,635,261	1,530,124
Investment Income	578,297	508,271
Amortization of Deferred Capital Revenue	5,999,951	5,221,835
Long Term Lease Annual Revenue Recognition		24,824
<b>Total Revenue</b>	<b>195,833,694</b>	<b>186,786,831</b>
<b>Expenses</b>		
Instruction	168,517,492	159,005,824
District Administration	4,486,748	4,487,789
Operations and Maintenance	31,534,375	30,017,172
Transportation and Housing	1,022,589	1,019,984
<b>Total Expense</b>	<b>205,561,204</b>	<b>194,530,769</b>
<b>Net Revenue (Expense)</b>	<b>(9,727,510)</b>	<b>(7,743,938)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>8,300,000</b>	<b>6,300,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,427,510)</b>	<b>(1,443,938)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,427,510)	(1,443,938)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,427,510)</b>	<b>(1,443,938)</b>

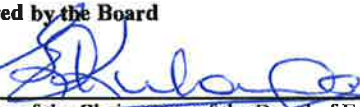
# School District No. 61 (Greater Victoria)

Statement 2


Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	179,704,040	170,261,405
Operating - Tangible Capital Assets Purchased	800,000	800,000
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	16,554,540	15,778,767
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	9,302,624	8,490,597
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
<b>Total Budget Bylaw Amount</b>	<b>206,361,204</b>	<b>195,330,769</b>

## Approved by the Board

  
Signature of the Chairperson of the Board of Education

APRIL 22, 2015  
Date Signed

  
Signature of the Superintendent

APRIL 22, 2015  
Date Signed

  
Signature of the Secretary Treasurer

APRIL 22, 2015  
Date Signed

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

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(9,727,510)</b>	<b>(7,743,938)</b>
<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	(12,526,665)	(33,261,200)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(13,326,665)</b>	<b>(34,061,200)</b>
Amortization of Tangible Capital Assets	8,302,624	7,490,597
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(5,024,041)</b>	<b>(26,570,603)</b>
Use of Prepaid Expenses	60,000	60,000
	<b>60,000</b>	<b>60,000</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(14,691,551)</b>	<b>(34,254,541)</b>

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

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	157,536,534	153,049,332
Tuition	11,404,863	8,478,083
Other Revenue	1,182,519	1,253,866
Rentals and Leases	1,630,124	1,530,124
Investment Income	450,000	450,000
<b>Total Revenue</b>	<b>172,204,040</b>	<b>164,761,405</b>
<b>Expenses</b>		
Instruction	152,842,204	143,792,482
District Administration	4,486,748	4,487,789
Operations and Maintenance	21,352,499	20,961,150
Transportation and Housing	1,022,589	1,019,984
<b>Total Expense</b>	<b>179,704,040</b>	<b>170,261,405</b>
<b>Net Revenue (Expense)</b>	<b>(7,500,000)</b>	<b>(5,500,000)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>8,300,000</b>	<b>6,300,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(800,000)	(800,000)
<b>Total Net Transfers</b>	<b>(800,000)</b>	<b>(800,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	155,697,871	151,011,578
AANDC/LEA Recovery	(1,057,954)	(1,138,331)
Other Ministry of Education Grants		
Pay Equity	2,896,617	2,896,617
Education Guarantee	-	267,468
Distance Learning Gr 8 & 9 Cross Enrol	-	12,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>157,536,534</b>	<b>153,049,332</b>
<b>Tuition</b>		
Summer School Fees	56,059	56,059
Continuing Education	10,000	61,741
Offshore Tuition Fees	11,338,804	8,360,283
<b>Total Tuition</b>	<b>11,404,863</b>	<b>8,478,083</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,057,954	1,138,331
Miscellaneous		
First Nations Curriculum Project	6,000	8,000
Miscellaneous Fees and Grants	38,565	27,535
Parent Contributions	80,000	80,000
<b>Total Other Revenue</b>	<b>1,182,519</b>	<b>1,253,866</b>
<b>Rentals and Leases</b>	<b>1,630,124</b>	<b>1,530,124</b>
<b>Investment Income</b>	<b>450,000</b>	<b>450,000</b>
<b>Total Operating Revenue</b>	<b>172,204,040</b>	<b>164,761,405</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	77,583,875	74,220,914
Principals and Vice Principals	10,783,129	10,169,847
Educational Assistants	15,709,069	14,377,304
Support Staff	16,577,943	16,358,506
Other Professionals	3,337,599	3,334,649
Substitutes	6,481,522	5,985,943
<b>Total Salaries</b>	<b>130,473,137</b>	<b>124,447,163</b>
<b>Employee Benefits</b>	<b>32,846,401</b>	<b>29,590,496</b>
<b>Total Salaries and Benefits</b>	<b>163,319,538</b>	<b>154,037,659</b>
<b>Services and Supplies</b>		
Services	3,695,785	3,577,568
Student Transportation	998,933	998,933
Professional Development and Travel	611,572	611,549
Rentals and Leases	98,188	98,188
Dues and Fees	87,212	89,212
Insurance	442,842	442,842
Supplies	6,331,966	6,287,450
Utilities	4,118,004	4,118,004
<b>Total Services and Supplies</b>	<b>16,384,502</b>	<b>16,223,746</b>
<b>Total Operating Expense</b>	<b>179,704,040</b>	<b>170,261,405</b>

# School District No. 61 (Greater Victoria)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2016

	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	59,267,372	4,026,763	1,992,854	337,004	267,535	4,690,670	70,582,198
1.03 Career Programs	757,366		363,336			37,910	1,158,612
1.07 Library Services	1,708,289			415,905		58,861	2,183,055
1.08 Counselling	1,918,229					65,152	1,983,381
1.10 Special Education	7,547,726	100,086	12,434,349	421,669	60,563	741,022	21,305,415
1.30 English Language Learning	1,178,813	68,483	217,970			49,261	1,514,527
1.31 Aboriginal Education	592,128		665,721		108,744	53,572	1,443,109
1.41 School Administration		6,269,795		22,944		40,000	9,794,192
1.60 Summer School	147,198		2,530	3,484,397			183,039
1.61 Continuing Education	206,132	89,110	10,107	33,311		6,068	332,825
1.62 Off Shore Students	4,207,507	104,083		647,251	342,524	236,975	5,538,340
1.64 Other				10,106			10,106
<b>Total Function 1</b>	<b>77,530,760</b>	<b>10,658,320</b>	<b>15,686,867</b>	<b>5,393,995</b>	<b>779,366</b>	<b>5,979,491</b>	<b>116,028,799</b>
<b>4 District Administration</b>							
4.11 Educational Administration		124,809		167,119	647,684	17,298	956,910
4.40 School District Governance				28,189	188,874		217,063
4.41 Business Administration				1,042,850	1,033,477	47,174	2,123,501
<b>Total Function 4</b>	<b>-</b>	<b>124,809</b>	<b>-</b>	<b>1,238,158</b>	<b>1,870,035</b>	<b>64,472</b>	<b>3,297,474</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	53,115		22,202	306,549	577,131	14,331	973,328
5.50 Maintenance Operations				8,858,749	111,067	354,547	9,324,363
5.52 Maintenance of Grounds				760,701		66,085	826,786
5.56 Utilities							-
<b>Total Function 5</b>	<b>53,115</b>	<b>-</b>	<b>22,202</b>	<b>9,925,999</b>	<b>688,198</b>	<b>434,963</b>	<b>11,124,477</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				19,791		2,596	22,387
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,791</b>	<b>-</b>	<b>2,596</b>	<b>22,387</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>77,583,875</b>	<b>10,783,129</b>	<b>15,709,069</b>	<b>16,577,943</b>	<b>3,337,599</b>	<b>6,481,522</b>	<b>130,473,137</b>

**School District No. 61 (Greater Victoria)**  
 Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2016

	2015		2016	
	Total Salaries	Annual Budget	Total Salaries and Benefits	Annual Budget
	\$	\$	\$	\$
<b>1 Instruction</b>				
1.02 Regular Instruction	70,582,198	18,395,353	88,977,551	92,983,150
1.03 Career Programs	1,158,612	296,373	1,454,985	1,580,706
1.07 Library Services	2,183,055	565,553	2,748,608	2,748,608
1.08 Counselling	1,983,381	519,081	2,502,462	2,507,860
1.10 Special Education	21,305,415	5,284,070	26,589,485	27,518,010
1.30 English Language Learning	1,514,527	389,564	1,904,091	1,982,793
1.31 Aboriginal Education	1,443,109	346,137	1,789,246	2,035,540
1.41 School Administration	9,794,192	2,286,760	12,080,952	12,080,952
1.60 Summer School	183,039	47,895	230,934	241,567
1.61 Continuing Education	332,825	83,492	416,317	438,675
1.62 Off Shore Students	5,538,340	1,384,577	6,922,917	8,711,731
1.64 Other	10,106	2,506	12,612	12,612
<b>Total Function 1</b>	<b>116,028,799</b>	<b>29,601,361</b>	<b>145,630,160</b>	<b>152,842,204</b>
<b>4 District Administration</b>				
4.11 Educational Administration	956,910	199,292	1,156,202	1,221,378
4.40 School District Governance	217,063	11,146	228,209	325,075
4.41 Business Administration	2,123,501	471,727	2,595,228	2,940,295
<b>Total Function 4</b>	<b>3,297,474</b>	<b>682,165</b>	<b>3,979,639</b>	<b>4,486,748</b>
<b>5 Operations and Maintenance</b>				
5.41 Operations and Maintenance Administration	973,328	210,767	1,184,095	1,792,190
5.50 Maintenance Operations	9,324,363	2,161,160	11,485,523	14,213,246
5.52 Maintenance of Grounds	826,786	185,736	1,012,522	1,226,459
5.56 Utilities	-	-	-	4,120,604
<b>Total Function 5</b>	<b>11,124,477</b>	<b>2,557,663</b>	<b>13,682,140</b>	<b>21,352,499</b>
<b>7 Transportation and Housing</b>				
7.41 Transportation and Housing Administration	22,387	5,212	27,599	30,906
7.70 Student Transportation	-	-	-	991,683
<b>Total Function 7</b>	<b>22,387</b>	<b>5,212</b>	<b>27,599</b>	<b>1,022,589</b>
<b>9 Debt Services</b>				
<b>Total Function 9</b>	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>130,473,137</b>	<b>32,846,401</b>	<b>163,319,538</b>	<b>179,704,040</b>
			<b>16,384,502</b>	<b>170,261,405</b>

# School District No. 61 (Greater Victoria)

## Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2016

	<b>2016</b>	<b>2015</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>10,096,269</b>	9,320,496
Other Revenue	<b>6,400,000</b>	6,400,000
Investment Income	<b>58,271</b>	58,271
<b>Total Revenue</b>	<b>16,554,540</b>	15,778,767
<b>Expenses</b>		
Instruction	<b>15,675,288</b>	15,213,342
Operations and Maintenance	<b>879,252</b>	565,425
<b>Total Expense</b>	<b>16,554,540</b>	15,778,767
<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, 2016

	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: Restricted Grants</b>									
Provincial Grants - Ministry of Education	879,252	3,267,980	44,574		678,083	6,200,000	192,000	66,150	398,099
Other Investment Income				40,050		5,221			
	879,252	3,267,980	44,574	40,050	678,083	6,205,221	192,000	66,150	398,099
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	879,252	3,267,980	44,574	40,050	678,083	6,205,221	192,000	66,150	398,099
<b>Revenues</b>	879,252	3,267,980	44,574	40,050	678,083	6,200,000	192,000	66,150	398,099
Provincial Grants - Ministry of Education									
Other Revenue				40,050		5,221			
Investment Income				40,050					
<b>Expenses</b>									
Salaries									
Teachers		2,003,142			172,141				
Principals and Vice Principals					13,667				
Educational Assistants		505,778			337,528		132,093		
Support Staff									
Other Professionals		89,060							45,656
Substitutes		2,597,980			523,336	65,000	132,093		35,452
Employee Benefits		670,000			121,261	10,725	32,757		16,123
Services and Supplies	879,252		44,574	40,050	33,486	6,129,496	27,150	66,150	300,868
	879,252	3,267,980	44,574	40,050	678,083	6,205,221	192,000	66,150	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, 2016

	Community LINK	Ledger School	Provincial Outreach Program	Charitable Trust	Estate Trust	Attendance Support and Wellness	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						118,800	118,800
<b>Add: Restricted Grants</b>							
Provincial Grants - Ministry of Education	3,825,247	225,184	460,300				10,036,869
Other Investment Income				200,000			6,400,000
	3,825,247	225,184	460,300	200,000	13,000		58,271
	3,825,247	225,184	460,300	200,000	13,000		16,495,140
<b>Less: Allocated to Revenue</b>							
Deferred Revenue, end of year	-	-	-	-	-	59,400	16,554,540
						59,400	59,400
<b>Revenues</b>							
Provincial Grants - Ministry of Education	3,825,247	225,184	460,300			59,400	10,096,269
Other Revenue				200,000			6,400,000
Investment Income							58,271
	3,825,247	225,184	460,300	200,000	13,000	59,400	16,554,540
<b>Expenses</b>							
Salaries							
Teachers	342,335	108,899	120,271				2,746,788
Principals and Vice Principals	55,421	4,539	9,278				82,905
Educational Assistants	478,018	47,553	84,382				1,585,352
Support Staff	87,119		18,466				105,585
Other Professionals	38,026					41,304	124,986
Substitutes	14,413	4,032					207,957
	1,015,332	165,023	232,397			41,304	4,853,573
Employee Benefits	253,107	42,280	56,591			8,096	1,210,940
Services and Supplies	2,556,808	17,881	171,312	200,000	13,000	10,000	10,490,027
	3,825,247	225,184	460,300	200,000	13,000	59,400	16,554,540
<b>Net Revenue (Expense)</b>							
	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	80,000						80,000

# School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget			2015 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,000,000		<b>1,000,000</b>	1,000,000
Rentals and Leases		5,137	<b>5,137</b>	
Investment Income		70,026	<b>70,026</b>	
Amortization of Deferred Capital Revenue	5,999,951		<b>5,999,951</b>	5,221,835
Long Term Lease Annual Revenue Recognition			-	24,824
<b>Total Revenue</b>	<b>6,999,951</b>	<b>75,163</b>	<b>7,075,114</b>	<b>6,246,659</b>
<b>Expenses</b>				
Operations and Maintenance	1,000,000		<b>1,000,000</b>	1,000,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	8,302,624		<b>8,302,624</b>	7,490,597
<b>Total Expense</b>	<b>9,302,624</b>	-	<b>9,302,624</b>	<b>8,490,597</b>
<b>Net Revenue (Expense)</b>	<b>(2,302,673)</b>	<b>75,163</b>	<b>(2,227,510)</b>	<b>(2,243,938)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	800,000		<b>800,000</b>	800,000
<b>Total Net Transfers</b>	<b>800,000</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>Budgeted Surplus (Deficit), for the year</b>	<b>(1,502,673)</b>	<b>75,163</b>	<b>(1,427,510)</b>	<b>(1,443,938)</b>