



**The Board of Education of School District No. 61 (Greater Victoria)**  
**Special Board Budget Meeting**  
**AGENDA**  
**Via Zoom**

**Tuesday, April 4, 2023, 6:30 p.m.**  
**Broadcasted via YouTube**  
**<https://bit.ly/3czx8bA>**

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**A. COMMENCEMENT OF MEETING**

This meeting is being audio and video recorded. The video can be viewed on the District website.

**A.1. Acknowledgement of Traditional Territories**

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

**A.2. Approval of the Agenda**

Recommended Motion:  
That the April 4, 2023 Special Board Budget agenda be approved.

**A.3. Community Presentations**

- a. Violence Prevention, Student Supports - Cindy Romphf**
- b. Music - Jules Dawkins**
- c. Teacher Prep Funds - Sonya McRae**
- d. Needs in Early Learning - Amy Reid**

**B. 2023-2024 ANNUAL BUDGET**

- B.1. 2023-2024 Annual Budget Memo**
- B.2. Values/Guiding Principles**
- B.3. 2023-2024 Budget Balancing Recommendation Worksheet**
- B.4. Draft 2023-2024 Annual Budget Ministry Template**
- B.5. Draft Multi-Year Financial Forecast Memo and Worksheet**
- B.6. Draft Multi-Year Technology Spending Plan**
- B.7. Budget Bylaw Readings: 1<sup>st</sup> and 2<sup>nd</sup> Reading**

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$298,348,303 be:

Read a first time the 04 day of April, 2023.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$298,348,303 be:

Read a second time the 4th day of April, 2023.

## **C. ADJOURNMENT**

Recommended Motion:

That the meeting be adjourned.

## **Using teacher Preparation (prep) time to fund Middle School Band programs:**

**Sonya McRae**

Art Exploratory & Outdoor Education; Big Canoe Program

**Ecole Intermediaire Shoreline Community Middle School**

<https://shoreline.sd61.bc.ca>

Həyšx<sup>w</sup>qə/ Thank you,

With gratitude I acknowledge the lək<sup>w</sup>əŋiʔnəŋ speaking Peoples, present day Songhees and Esquimalt Nations, on whose home and occupied territories we are living, learning, and working together on.

All teachers are entitled to prep time. The old collective agreement has this to say:

“The maximum length of the instructional week for middle school teachers shall be 1,588 minutes which shall include a maximum of 1,345 minutes of teaching, a minimum of 75 minutes of nutrition breaks and a minimum of 168 minutes of preparation time.” Greater Victoria Teachers' Association/Greater Victoria School Board Collective Agreement July 1, 2019 – June 30, 2022 (DRAFT – Sept 8, 2020). Page 61.

Currently the prep time for advisory or enrolling teachers is covered by the Exploratory Programs that Middle Schools offer. The GVSD website has only one place I could find a description of Middle School and that is on the International Education site for GVSD:

Middle schools provide a smoother transition from elementary to secondary school. Middle school students follow a curriculum that includes academic and exploratory courses.

<https://www.studyinvictoria.com/programs/middle-school-programs>

The exploratory program is at the heart of this idea of preparing students to go from the elementary experience of having one teacher and one classroom with a structured no-choice timetable in a supported environment to the high school experience of moving to and from classrooms with different teachers and choosing courses. Exploratory teachers, rooms and programs are the very thing that mimic the High School experience and allow for the ‘exploration’ of those programs that become electives in High School. Students often drop out in grade 10. By having students enter the High School experience in grade 8 the idea is that there are two years to foster a sense of belonging and encourage educational ownership for students before students get to that drop out age.

With the middle school exploratory programs the idea is that every student experiences as many of the subjects the school is offering as possible. This gives students an experience of what different electives may be like in High School but also offers real world possibilities for their futures as well as teaching practical hands-on life skills.

Example of Exploratory Rotation schedule from Shoreline Middle School 2022/23 School year.

#### SHORELINE EXPLORATORY ROTATIONS 2022-2023

4R	Rotation 1: Sept 6 - Nov 10 10 weeks	Rotation 2: Nov 15 - Jan 26 9 weeks	Rotation 3: Jan 30 - Apr 20 10 weeks	Rotation 4: Apr 24 - Jun 29 10 weeks	
1 8:47 – 9:43	Outdoor     Allen 1.1 Art           Thomas 1.2 Foods        Learned 1.3 Woodshop    Labelle 1.4	Outdoor     Labelle 1.4 Art           Allen 1.1 Foods        Thomas 1.2 Woodshop    Learned 1.3	Outdoor     Learned 1.3 Art           Labelle 1.4 Foods        Allen 1.1 Woodshop    Thomas 1.2	Outdoor     Thomas 1.2 Art           Learned 1.3 Foods        Labelle 1.4 Woodshop    Allen 1.1	
5R	Rotation 1: 8 weeks Sept 6 - Oct 27	Rotation 2: 7 weeks Oct 31 - Dec 15	Rotation 3: 8 weeks Jan 3 - Feb 23	Rotation 4: 8 weeks Feb 27 - May 4	Rotation 5: 8 weeks May 8 - Jun 29
2 9:58 – 10:54	Outdoor   Sanborn 2.1 Art        Lundgren 2.2 Foods     Kharine 2.4 Shop      Sorenson 2.5 Drama &   Geuer 2.3	Outdoor   Geuer 2.3 Art        Sanborn 2.1 Foods     Lundgren 2.2 Shop      Kharine 2.4 Drama     Sorenson 2.5	Outdoor   Sorenson 2.5 Art        Geuer 2.3 Foods     Sanborn 2.1 Shop      Lundgren 2.2 Drama     Kharine 2.4	Outdoor   Kharine 2.4 Art        Sorenson 2.5 Foods     Geuer 2.3 Shop      Sanborn 2.1 Drama     Lundgren 2.2	Outdoor   Lundgren 2.2 Art        Kharine 2.4 Foods     Sorenson 2.5 Woodshop   Geuer 2.3 Drama &   Sanborn 2.1
3 10:54 – 11:50	Outdoor   Grade 8 mix Art        Grade 7 mix Foods     Hrabowsky 3.3 Shop      Poulain 3.2 Drama &   Branch 3.4	Outdoor   Branch 3.4 Art        Grade 8 mix Foods     Grade 7 mix Shop      Hrabowsky 3.3 Drama &   Poulain 3.2	Outdoor   Poulain 3.2 Art        Branch 3.4 Foods     Grade 8 mix Shop      Grade 7 mix Drama     Hrabowsky 3.3	Out        Hrabowsky 3.3 Art        Poulain 3.2 Foods     Branch 3.4 Shop      Grade 8 mix Drama &   Grade 7 mix	Outdoor   Grade 7 mix Art        Hrabowsky 3.3 Foods     Poulain 3.2 Shop      Branch 3.4 Drama &   Grade 8 mix
4 12:40 – 1:36	Out        Gr 6 - 4.1 & 4.2 Art        Gr 7 - 4.2 & 4.4 Foods     Gr 7 - 4.1 & 4.3 Shop      Gr 6 - 4.2 & 4.4 Drama+ & Music Gr 6 - 4.3 & 4.4	Out        Gr 6 - 4.3 & 4.4 Art        Gr 6 - 4.1 & 4.2 Foods     Gr 7 - 4.2 & 4.4 Shop      Gr 7 - 4.1 & 4.3 Drama+ & Music Gr 6 - 4.2 & 4.4	Out        Gr 6 - 4.2 & 4.4 Art        Gr 6 - 4.3 & 4.4 Foods     Gr 6 - 4.1 & 4.2 Shop      Gr 7 - 4.2 & 4.4 Drama+ & Music Gr 7 - 4.1 & 4.3	Out        Gr 7 - 4.1 & 4.3 Art        Gr 6 - 4.2 & 4.4 Foods     Gr 6 - 4.3 & 4.4 Shop      Gr 6 - 4.1 & 4.2 Drama+ & Music Gr 7 - 4.2 & 4.4	Outdoor   Gr 7 - 4.2 & 4.4 Art        Gr 7 - 4.1 & 4.3 Foods     Gr 6 - 4.2 & 4.4 Shop      Gr 6 - 4.3 & 4.4 Drama+ & Music    Gr 6 - 4.1 & 4.2

Block 3: Grade 8 Mix is Maxwell 3.1's grade 8's and 8's from Hrabowsky 3.3 and Branch 3.4

Grade 7 Mix is Maxwell 3.1's grade 7's and 7's from Poulain 3.2

Block 4: Please note the grade and division. Div 4.1 and 4.3 have all grade 6's and 7's together, Div 4.2 and 4.4 have grade 6's in different classes. 4.1 Lewis, 4.2 Cockwill, 4.3 Welby, 4.4 Christy.

Drama+ & music rotation is Mon/Tues Drama+ and Thursday music.

At Shoreline we have a Music exploratory that some of our students' experience. We also have an incredible Band, Strings and Choir program. These two things are very different programs that support, rather than compete, with each other. The music elective allows students to experience what the Band, Strings and Choir program may be like giving the opportunity to those students who may not have known, without the experience, that music is what inspires and motivates them.

Exploratory programs and teachers have historically been and currently are subservient to enrolling teachers and academic subjects. Exploratory teachers often have educational training above and beyond other teachers, they often teach multiple disciplines within one over-arching subject (Ex. Art-painting, drawing, ceramics, etc.), and they are usually passionate about and believe in the importance of their subjects. Due to the working conditions of exploratory teachers and this disregard for their programs there is a high turnover and burn out rate.

If you have any questions in regard to the experience of an Exploratory teacher in the Middle School system, about my presentation or about including band programs as an exploratory please email me [smcrae@sd61.bc.ca](mailto:smcrae@sd61.bc.ca).

Həyşx<sup>w</sup>qə/ Thank you for your time and consideration.

Sonya McRae

# Office of the Secretary-Treasurer

School District No. 61 (Greater Victoria)  
556 Boleskine Road, Victoria, BC V8Z 1E8  
Phone (250) 475-4117 Fax (250) 475-4112

*Katrina Stride – Secretary-Treasurer*

TO: Board of Education  
FROM: Katrina Stride, Secretary-Treasurer  
DATE: April 4, 2023  
RE: **2023-2024 Annual Budget**

## Background

### Values/Guiding Principles

According to its Values/Guiding Principles, the Board of Education of School District No. 61 (Greater Victoria) is committed to a budget process that is:

- Student-centred
- Authentic, transparent and strengthens relationships
- Culturally respectful and responsive to needs of Indigenous peoples
- In alignment with the Strategic Plan and Framework for Enhancing Student Learning
- In adherence with established timelines to meet staffing obligations
- Inclusive and collaborative
- Sustainable

### Balanced Budget

The School Act requires the Board to approve a balanced budget.

## OPERATING BUDGET OVERVIEW

The 2023-2024 Annual Operating Budget is \$244.7 million, which is \$25.1 million higher than the 2022-2023 Annual Operating Budget of \$219.6 million.

### Enrolment Changes

The District anticipates an increase in Ministry Operating Grant Funded FTEs of 172.678 for the 2023-2024 Annual Budget compared to the 2022-2023 Annual Budget, and a reduction of 4.209 FTE compared to September 30, 2022 actual enrolment, bringing the student FTE for the 2023-2024 Annual Budget to 20,059.294.

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The table below shows projected enrolment numbers for the 2023-2024 Annual Budget compared to the actual enrolment numbers for 2022-2023 and the projected numbers for the 2022-2023 Annual Budget.

	2023-2024 Annual Budget	2022-2023 Actual Sep 30	2022-2023 Annual Budget
<b>School-Aged</b>			
Elementary, Middle and Secondary	19,793	19,802	19,619
Alternative	188	187	182
Continuing Education*	30	19	17
Distributed Learning*	27	31	44
<b>Total School-Aged</b>	20,038	20,039	19,862
<b>Non-Graduated Adult Students*</b>	21	24	25
<b>Unique Student Needs</b>			
Students with Special Needs - Level 1	21	21	22
Students with Special Needs - Level 2	905	936	875
Students with Special Needs - Level 3	400	403	385
English/French Language Learners	2,202	2,111	1,863
Indigenous Education	1,489	1,474	1,454
<b>International Students (Regular)</b>	925	891	925

*\*Includes February and May 2024 estimates*

### Ministry Operating Grant

The funding levels per FTE for 2023-2024 have increased from the funding levels in 2022-2023. The increase is directly related to the funding of negotiated wage increases. There is no provision for inflation.

	2023-2024 Funding Levels per FTE	2022-2023 Funding Levels per FTE	Increase
Basic Allocation (Standard & Alternative)	\$ 8,625	\$ 7,885	\$ 740
Basic Allocation (Continuing Education)	8,625	7,885	740
Basic Allocation (Distributed Learning)	6,960	6,360	600
Students with Special Needs – Level 1	49,070	44,850	4,220
Students with Special Needs – Level 2	23,280	21,280	2,000
Students with Special Needs – Level 3	11,760	10,750	1,010
Indigenous Education	1,710	1,565	145
English/French Language Learners	1,735	1,585	150
Non-Graduated Adult Education	5,505	5,030	475

### Operating Grant Comparison

The District is expecting to receive \$20.4 million more in Operating Grant in the 2023-2024 Annual Budget compared to the 2022-2023 Annual Budget. The \$20.4 million increase is made up of \$1.3 million enrolment increase, \$14.8 million per student funding increase, \$868K English / French Language Learners increase, \$271K Indigenous Education increase, \$3.1 million Inclusive Learning increase, \$97K Equity of Opportunity grant increase, \$78K Continuing Education enrolment increase, \$24K Continuing Education funding increase,

(\$28K) Distributed Learning enrolment decrease, \$14K Distributed Learning funding increase, \$5K Summer Learning increase, (\$213K) teacher salary differential decrease, \$55K supplement for unique geographic factors increase, and \$2K Curriculum and Learning Support grant increase.

Additional Operating Grant funding of \$2.2 million is expected to be received to cover the cost of the 1.25% Cost of Living Allowance (COLA) increase that has been built into the budget as part of labour settlements.

### Operating Revenue

	2023-2024 Annual Budget	2022-2023 Annual Budget	Increase (Decrease)
Provincial Grants: Ministry of Education and Child Care	\$ 217,393,311	\$ 196,795,611	\$ 20,597,700
Provincial Grants: Other	274,039	287,750	(13,711)
Tuition	15,680,739	15,107,619	573,120
Other Revenue	1,817,162	2,064,461	(247,299)
Rentals and Leases	3,007,985	2,696,572	311,413
Investment Income	1,465,200	368,760	1,096,440
<b>Total Operating Revenue</b>	<b>\$ 239,638,436</b>	<b>\$ 217,320,773</b>	<b>\$ 22,317,663</b>

The following explains the larger variances in operating revenue:

- Provincial Grants: Ministry of Education and Child Care is expected to increase by \$20.6 million of which \$20.4 million has been explained in the Operating Grant Comparison section. The remaining \$.2 million increase is due to a decrease in the Local Education Agreement funding that is deducted from the Operating Grant.
- Tuition revenue is expected to increase by \$573K due to a \$1,000 increase in the tuition charged to International Education students attending for a full year, adjusted for anticipated refunds due to denied student visas, as well as an increase in students registered in short-term programs.
- Other revenue is expected to decrease mainly due to a \$233K decrease in Local Education Agreement funding.
- Rentals and Leases are expected to increase by \$311K due to an inflationary increase added to the license to occupy fees charged to out-of-school care service providers.
- Investment income is expected to increase by \$1.1 million due to higher interest rates.

### Operating Expense

	2023-2024 Annual Budget	2022-2023 Annual Budget	Increase
Salaries	\$ 182,193,146	\$ 162,860,708	\$ 19,332,438
Employee Benefits	43,475,612	37,928,774	5,546,838
Services and Supplies	19,037,872	18,831,291	206,581
<b>Total Operating Expense</b>	<b>\$ 244,706,630</b>	<b>\$ 219,620,773</b>	<b>\$ 25,085,857</b>

Approximately 92% of the District's operating expense is related to staffing. The remaining 8% is spent on services and supplies.

### Salaries

The following wage increases, effective July 1, 2023, have been included in the annual budget:

- Teachers: 5.5% increase, 1.25% Cost of Living Allowance (COLA), .3% increase to top step

- CUPE 947: 5.5% increase, 1.25% Cost of Living Allowance (COLA)
- CUPE 382: 5.5% increase, 1.25% Cost of Living Allowance (COLA)

Negotiations with the Allied Specialists Association (ASA) are in progress. Estimated wage increases based on the Teacher increases have been included in the annual budget.

A 2% inflationary increase, effective January 1, 2024, has been estimated for Trustee stipends.

The Regional Salary Model for Principals and Vice Principals and the Salary Grid for Exempt staff will be adjusted on July 1, 2023 to reflect the same increases received by Teachers. However, salary increases for these excluded employees are subject to limitations set by the Public Sector Employers' Council (PSEC) and approval by British Columbia Public School Employers' Association (BCPSEA) on a calendar year basis. Historically, the District has estimated and included both step increments and salary grid increases for excluded employees in the Annual Budget. Until 2022-2023, these increases have not been funded by the Ministry. The Ministry has not yet announced funding for salary increases for excluded employees for 2023-2024. As a result, increases for excluded employees that would be effective July 1, 2023 have not been built into the 2023-2024 Annual Budget. Once funding has been confirmed and direction has been received from BCPSEA regarding 2023 calendar year increases, salary increases will be submitted for approval to BCPSEA and incorporated into the budget.

### Employee Benefits

Employee Benefits have a component that is wage-sensitive, so benefits will increase along with the wage increases noted above. Teacher Extended Health Care benefits were enhanced during Provincial Bargaining between the BCTF and the BCPSEA effective January 1, 2023. Additionally, effective July 1, 2023, 25% of the July and August dental benefit premiums for CUPE 947 members will be paid for by the employer. Lastly, WorkSafeBC, Canada Pension Plan and Employment Insurance rates all increased effective January 1, 2023.

### Services and Supplies

The increase in services and supplies can be explained by the variances in the following expense categories:

Supplies is expected to increase by \$361K, due to a one-time \$800K reduction of school supplies in 2022-2023 added back in 2023-2024, partially offset by a \$154K reduction of Sundance-Bank start-up costs, a \$174K reduction related to the difference in projected capital asset purchases (\$806K vs \$980K) and a reduction of \$111K related to the reclassification of budgets into other expense categories to better reflect spending patterns in departments.

Utilities is expected to increase by \$433K mainly due to a 20% carbon tax increase as of January 1, 2023.

Services is expected to decrease by \$514K due to a \$50K reduction in the Digital Services Recovery and the removal of the \$315K budget for Trustee elections that occurred in 2022-2023.

### **Budget Assumptions**

To follow are some of the assumptions made when building the 2023-2024 Annual Budget:

- Ministry-funded enrolment is based on the 2023-2024 projected enrolment submission to the Ministry of Education and Child Care in February 2023
- Ministry per-student amount is based on the Ministry's funding rates announced in March 2023
- International Education enrolment will not decline from the projected amount
- Miscellaneous revenue will remain stable
- Community rental of facilities will remain stable



- Interest rates will remain at the current level until June 30, 2024
- Unionized employee groups have 1.25% Cost of Living Allowance (COLA) increase built into salaries expense which is expected to be fully funded by the Ministry of Education and Child Care
- Increases for Principals, Vice-Principals, and Exempt staff will be incorporated into the amended annual budget and offset by Ministry funding, if received
- Employee Benefits include some projected rate increases effective January 1, 2024
- Services and supplies expense are status quo (no inflationary increases)
- Utilities budget based on current level of usage with known and projected rate increases

## 2023-2024 Budget Deficit

The District is projecting a deficit in its Annual Operating Budget for 2023-2024. At \$3.8 million, the deficit makes up approximately 1.6% of the 2023-2024 budgeted operating expenses.

## Budget Deficit Comparison

Prior to implementing balancing strategies, the projected deficit for 2022-2023 was \$7.1 million, compared to \$3.8 million projected for 2023-2024.

The \$2.2 million that is listed as Budgeted Prior Year Surplus Appropriation under the 2023-2024 Projected Deficit is the 1.25% Cost of Living Allowance (COLA) increase that has been included in operating expenses and will be funded by the Ministry as part of labour settlements. The Ministry has not formally announced this funding, so the Ministry revenue cannot be built into the annual budget. Until the funding announcement is made, the COLA increase will be shown as being funded by prior year appropriated surplus.

	2023-2024 Projected Deficit	2022-2023 Projected Deficit
Total Revenue	\$ 239,638,436	\$ 216,996,482
Total Expense	244,706,630	223,078,830
Net Revenue (Expense)	(5,068,194)	(6,082,348)
Budgeted Prior Year Surplus Appropriation	2,203,057	-
Net Transfers (to) from other funds:		
Tangible Capital Assets Purchased	(980,000)	(1,000,000)
Budgeted Surplus (Deficit), for the year	\$ (3,845,137)	\$ (7,082,348)

## Change in Financial Circumstances

### Accumulated Operating Surplus

The accumulated operating surplus at the end of 2022-2023 is projected to be \$4.1 million, compared to \$8.2 million in 2021-2022 and \$13.2 million in 2020-2021.

	2022-2023 Projected	2021-2022 Actual	2020-2021 Actual
Project Budgets	\$ 1,105,600	\$ 1,719,483	\$ 3,120,184
School Level Funds	1,000,000	1,424,319	1,692,690
Purchase Order Commitments	800,000	1,273,565	618,487
Planned Surplus to Balance Budget	-	2,300,000	4,837,387
Unrestricted Operating Surplus - Contingency	1,172,813	1,172,813	1,742,641
Unrestricted International Surplus - Contingency	-	328,441	425,000
Accumulated Operating Surplus (Deficit), end of year	\$ 4,078,413	\$ 8,218,621	\$ 13,192,739

## Planned Surplus to Balance Budget

Unlike prior years, there is no planned surplus for 2022-2023 that can be used to balance the 2023-2024 Annual Budget.

## Unrestricted Operating Surplus – Contingency

Board Policy 3170 – Operating Surplus states that the District's unrestricted operating surplus should be maintained at between 2% to 4% of the previous year's operating revenue. The purpose of maintaining an unrestricted operating surplus at this level is to support effective planning that includes risk mitigation for emergencies or unexpected increases in expenses and/or decreases in anticipated revenues to continue to provide educational services and maintain regular operations without implementing one-time service cuts. The Unrestricted Operating Surplus – Contingency is currently sitting at \$1.2 million. This balance represents .54% of the previous year's operating revenue.

## Local Capital Reserve

The balance in the Local Capital Reserve at the end of 2021-2022 was \$3.5 million. The following items were approved to be funded from the Local Capital Reserve to balance the 2022-2023 budget:

- Operating Fund Capital Asset Purchases \$886K
- Year 2 of 5-Year Network Infrastructure Plan \$503K

The Local Capital Reserve received \$1 million in new funding in 2022-2023 which was earmarked for technology replacement in June 2019, along with interest income. The balance in the Local Capital Reserve has been fully allocated to projects and is not available to balance the 2023-2024 Annual Budget.

## Budget Balancing Strategy

The budget balancing strategy in prior years has included using accumulated operating surplus and Local Capital Reserves to offset the budget deficit. These one-time sources of funding are not available to balance the 2023-2034 Annual Budget. The absence of this funding is significant, as the entire \$3.8 million deficit must be offset by balancing initiatives, such as one-time and ongoing reductions.

The District is proposing a budget balancing strategy based on the following goals:

- Support equitable distribution of resources that impact student learning and wellbeing
- Continue to provide proactive and preventative supports to students, such as additional counseling support at elementary schools, early literacy supports and additional Educational Assistant hours at equity-seeking elementary schools
- Mitigate risk and promote sustainability by reducing reliance on surplus funds

## 2023-2024 Budget Balancing Recommendation

Budget balancing initiatives are detailed below and are also included in a worksheet format in the Appendices.

### Reductions: Ongoing (\$999,713)

- District Principal, Inclusive Learning recently retired and savings of \$183K can be realized by not replacing this position. The impact of not replacing this position includes sharing the responsibilities of

administering the CommunityLink budget, the Learning Hub, the Mental Health Framework, and the designation process amongst the remaining 5 District Principals.

- District Principal, District Team to be replaced as District Vice-Principal, District Team when position vacated for a savings of \$22K.
- An \$85K reduction to the District Team budget.
- A \$25K reduction of collaboration funds provided by the District Team to the Indigenous Education department. See Shifts in Practice: Reallocation where part of the Curriculum and Learning Support Funds provided to the GVTA for professional development will be held to support collaboration related to the Indigenous-Focused Grad Requirement.
- A 10% reduction to the Pathways and Partnerships budget for savings of \$130K. This reduction means that Pathways and Partnerships may not be able to support release time for teachers or provide small grants to schools to promote the ADST curriculum.
- A \$40K reduction to the Deputy/Associate Superintendent's Office budget.
- An \$80K reduction to the Communications and Community Engagement budget.
- Department services and supplies were reduced by \$50K in 2022-2023 and will be reduced by a further \$133K in 2023-2024.
- In 2022-2023, administrative time for Vice-Principals in two small or low-enrolling schools was removed. In 2023-2024, administrative time for Vice-Principals in three additional small or low-enrolling schools will be removed. A small budget will be retained to support the Principals with release time resulting in net savings of \$63K.
- Administrative time for the Principal and Vice Principal at SJ Burnside will be reduced to 1.4 FTE for savings of \$13K.
- A reduction of 20% or 1.764 FTE Teachers in music at middle schools for a savings of \$226K. A 20% reduction may result in a reduction in the number of ensembles offered at middle schools. However, music will continue to be offered through Band, Choir and Strings ensembles in all grades at all middle schools

### **Reductions: One-Time (\$853,211)**

- Facilities Services has been able to identify one-time savings in 2023-2024 totaling \$791K. One-time savings include planning for capital projects in which operating staff could be funded out of capital budgets for one year, as well as delaying the lease of fleet vehicles, portable moves, and the replacement of retired support staff.
- A temporary .50 FTE reduction of a District Team position while the incumbent is on a leave of absence. It has been difficult to fill this temporary position and the duties have been covered by other members of the District Team. Savings of \$62K can be achieved by not backfilling this position in 2023-2024.

### **Recoveries (\$57,564)**

- Historically, special purpose funds have only been charged 4% of the eligible 8% for administrative cost recoveries. It has been determined that there will be no negative impacts on the Provincial Resource Program by charging the full 8% for administrative recoveries. Total recoveries will be increased by \$58K.

### **Shifts in Practice: Ongoing (\$1,224,881)**

- As announced in Budget 2023, there will be new special purpose funding to expand school food programs in 2023-2024. This new funding, along with a reduction of costs in CommunityLink, will allow the District to shift some eligible operating expenses into CommunityLink and free up operating budget. It is anticipated that there will be \$486K of budget available in the operating fund.

- Learning Improvement Fund (LIF) increased Provincially by \$4.25 million, resulting in additional revenue to the District to offset the cost of increasing the hours of Educational Assistants (EAGs) at 5 priority schools to 30 hours per week. The \$164K addition is noted in the Additions: Ongoing section.
- Teacher staffing provided to schools by International Education is ordinarily based on a ratio of 1:20.5 students. In 2023-2024, this ratio will be increased to 1:22.1 students which will result in a savings of \$402K that will be redirected by International Education to offset the deficit. The change in ratio will result in the reduction of 3.18 FTE Teachers.
- In 2009-2010 and 2014-2015, International Education was provided a portion of the Ministry's Labour Settlement funding to offset negotiated wage increases. Practice has since changed, and any negotiated wage increases in International Education are to be offset by revenue generated by International Education and not by the operating grant. The reduction in 2023-2024 will be \$173K, which is 1/3 of the \$518K total Labour Settlement funding added to International Education. The remaining Labour Settlement funding would be reduced equally over the next two years.

### **Shifts in Practice: One-Time (\$200,000)**

- Limited discretionary spending in CommunityLink between March and June in the current year is anticipated to create a \$200K surplus that can be carried forward to next year in order for some eligible operating expenses to be shifted into CommunityLink for one year.

### **Shifts in Practice: Reallocation (\$0)**

- In prior years, \$50K has been allocated from the Curriculum and Learning Support Fund to the GVTA for professional development. In 2023-2024, \$25K will continue to be allocated to the GVTA for professional development and \$25K will be held to support collaboration related to the Indigenous-Focused Grad Requirement.

### **Additions: Ongoing \$464,367**

Acknowledging the priorities that have been shared by stakeholders, the following additions have been included in the 2023-2024 annual budget. The initiatives have not been fully funded in recognition of the large deficit that exists and to ensure minimal impact on staffing by having to find reductions to offset the additions.

- Elementary Strings was removed from the budget in 2022-2023 but was reinstated for one year following the receipt of external donations. All Elementary schools able to offer strings in prep (inside the timetable) will do so at no additional cost and then a hub model at 5 schools will be implemented at a cost of \$92K, so that there can be Elementary Strings available to interested Grade 5 students.
- Three (3) afternoon custodians will be added to Elementary schools thus reducing the cleaning area by 737 square feet, from 26,257 to 25,520 square feet, per custodian, and allowing for the cleaning of K/1 desks 2 times per week, grade 2-5 desks weekly, hallways/stairways daily, and vomit cleanup within 2 hours. The cost of adding these positions is \$208K.
- Educational Assistants (EAGs) at 5 priority schools will be increased to 30 hours per week at a cost of \$164K. Funding for this addition is noted in the Shifts in Practice: Ongoing section.
- Collaboration time has been identified as being important to schools. An investment of \$48K in 2023-2024 would allow for some collaboration time for each school. Due to the large deficit, this addition will be delayed until more funding is available.
- To offset the ongoing reductions in Vice-Principal administrative time at small or low enrolling schools, an addition of .10 FTE Vice-Principal administrative time would be added to each of 5 equity-seeking schools at a cost of \$64K. Due to the large deficit, this addition will be delayed until more funding is available.

### **Additions: Operating Capital Reserves \$1,038,250**

- Educator laptops were initially purchased in 2016 and are now aging out after 7 years. Some educator laptops have been purchased in 2022-2023 using Local Capital and the remainder of the refresh is planned for 2023-2024. Fully funding the initiative to replace educator laptops and administrator PCs at \$1 million is challenging while facing a \$3.8 million deficit. However, not funding educator laptops is not an option, as the result would be a lack of technology in the classroom. Partially funding the initiative at \$572K (\$652K total funding with \$80K already in budget) will ensure additional educator laptops can be replaced in 2023-2024, but administrator PCs will be delayed for another year. Future year investments for staff devices will be \$465K in 2024-2025 and \$146K in 2025-2026.
- Student Devices will not be refreshed in 2023-2024. Although student devices will not be refreshed in 2023-2024, a budget of \$48K will be required for repairs in order to extend the life of the devices for one more year. The risk in not refreshing student devices this year is that they have already been extended beyond their supportable life and may need to be pulled offline immediately if a new active security threat emerges. This would have a significant impact on pedagogy practices in the classroom until the devices could be replaced. Student devices will also now be replaced at a ratio of 3:1 (the pre-COVID ratio was 4:1 and the current ratio is below 2:1) which means that devices will be removed from schools and not replaced as they age out. Future year investments for student devices at a 3:1 ratio will be \$1.2 million in 2024-2025 and \$1.1 million in 2025-2026.
- The Information Technology for Learning department is currently implementing Year 2 of a 5-year Network Infrastructure Plan using Local Capital. Year 3 of the 5-year plan requires an investment of \$618K in 2023-2024 and will focus on wireless performance and security in schools. Improved Wi-Fi access and performance has been identified as a high priority for students. Given the large deficit, this initiative will be partially funded at \$418K which means that \$200K will be shifted to next year and delay the upgrade of the wireless authentication servers in the data center. Future year investments for the Network Infrastructure Plan will be \$674K in 2024-2025 and \$664K in 2025-2026.

### **Increase 2022-2023 Operating Surplus (Carryforward): One-Time (\$1,512,385)**

- On March 13, 2023, the Board carried a motion to implement a District-wide discretionary spending freeze for the remainder of the 2022-2023 financial year. It is estimated that the spending freeze will create an operating surplus of \$1.2 million which can be carried forward to offset the deficit in 2023-2024.
- By reducing reserve maximums on a one-time basis for 2022-2023, the operating surplus is estimated to increase by \$307K which can be carried forward to offset the deficit in 2023-2024.

### **Use of Contingency: One-Time (\$500,000)**

- The values/guiding principles state that the Board should protect reserves and contingency even when there is pressure to spend in times of constraint. There are a number of larger one-time expenditures needed in 2023-2024 and it is challenging to consider permanent reductions to offset one-time expenditures. In order to keep as many reductions as possible away from staffing, it is recommended that the Board use \$500K of its \$1.2 million Unrestricted Operating Surplus – Contingency to balance the budget. However, if there is unrestricted operating surplus in excess of the \$1.5 million expected at the end of 2022-2023, the excess should be added back to the contingency.

## Budget Bylaw

The Budget Bylaw below encompasses all funds and does not include any of the budget balancing initiatives.

	2023-2024 Annual Budget	2022-2023 Annual Budget
Operating – Total Expense	\$ 244,706,630	\$ 219,620,773
Operating – Total Capital Assets Purchased	980,000	-
Special Purpose Funds – Total Expense	36,120,890	32,238,932
Special Purpose Funds – Total Capital Assets Purchased	100,000	-
Capital Fund – Total Expense	15,875,941	13,889,429
Capital Fund – Total Capital Assets Purchased from Local Capital	2,397,594	2,707,855
Total Budget Bylaw Amount	\$ 300,181,055	\$ 268,456,989

If all of the budget balancing initiatives are implemented as presented, the Operating – Total Expense amount of \$244,706,630 will be reduced by \$1,832,752 to a balance of \$242,873,878. The Total Budget Bylaw Amount will be reduced to \$298,348,303.

The difference between the deficit of \$3,845,137 and the \$1,832,752 adjusted to Operating – Total Expense is \$2,012,385 and that amount will be added to the \$2,203,057 in Budgeted Prior Year Surplus Appropriation. The \$2,012,385 is made up of \$1,205,625 surplus from the spending freeze, \$306,760 surplus from the reduction in reserve maximum, and the use of \$500,000 of the Unrestricted Operating Surplus – Contingency.

## Recommended Motion

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$298,348,303 be:

READ A FIRST TIME THE 4th day of April, 2023;  
READ A SECOND TIME THE 4th day of April, 2023.

## Appendices

Values/Guiding Principles

2023-2024 Budget Balancing Recommendation Worksheet

Draft 2023-2024 Annual Budget Ministry Template

Draft Multi-Year Financial Forecast Memo and Worksheet

Draft Multi-Year Technology Spending Plan

## VALUES/GUIDING PRINCIPLES

BOARD APPROVED October 26, 2021; Updated January 30, 2023

### Students

Students are at the centre of all we do in SD61. Students are our primary stakeholder and must have voice and agency in their learning. The budget will focus on provision of service for every student to succeed, recognizing that all learners are unique and have differing needs. Quantitative and qualitative data are both important.

### Relationships

Partnerships and relationships are strengthened by demonstrating respect, recognition of expertise, recognition of diverse opinions and ability to have civil discourse. We assume good intentions on all sides and for all ideas. Trust will be built by having authentic and difficult conversations with transparency and building understanding over time. The budget will be communicated clearly and regularly throughout the process.

### Indigenous

The budget will be culturally respectful and responsive to the needs of Indigenous peoples and will include the Four Houses and the Indigenous Education Department within the Budget process. Trustees, the Board and Staff will utilize the Indigenous Education Department's regularly scheduled meetings with the Songhees Nation, Esquimalt Nation, Urban Indigenous Peoples' House Advisory (UPHIA) and the Métis Nation of Greater Victoria as the conduits to share information, consult, seek input and direction. The Board and Staff will attend meetings with Songhees Nation, Esquimalt Nation, UPHIA, the Métis Nation of Greater Victoria and the Indigenous Education Department when invited and/or when any concerns and/or clarity is required.

### Alignment

Budget decisions will align to the District's Strategic Plan's goals and strategies and the District Framework for Enhancing Student Learning. Priority will be given to Strategic Plan and Framework for Enhancing Student Learning initiatives and will make financial connections to complete the annual financial report. As a result, the organization recognizes constraint and the ability to do many things, but not all things.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

### Timelines

The Board will adhere to the Board approved budget process timelines in order for the organization to meet its system, staffing and collective agreement obligations to properly place human and financial resources in schools and provide stability in the organization. In the process, the learning community will be informed about the time constraints for the final budget approval. The Board will give third reading to the budget no later than April 6, 2023.

### Collaboration

The budget will be an inclusive collaborative process where stakeholders and Rightsholders have the opportunity to understand the District budget, be made aware of positive and negative impacts of proposed budget options and to provide input on same, and where possible to co-create solutions. Participants should feel heard at the end of the budget process while also understanding that feedback and input are provided for the Board's consideration in its decision making. Quiet voices will require extra attention.

### Sustainability and Ability to Withstand Change

To advance sustainability the Board will:

- commit to administrative and operational efficiencies, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices
- move toward matching revenues to expenses so the organization does not rely on surplus to balance on-going costs from year to year
- spend surplus on one-time initiatives and priorities, and not on-going expenses
- recognize that the needs of students change from year to year and so will the budget allocations
- protect reserves and contingency even when there is pressure to spend in times of constraint
- consider long term financial planning and three-year budget forecasts

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

One *Learning* Community





**Greater Victoria School District  
2023-2024 Budget Balancing Recommendation Worksheet**

<b>Projected 2023-2024 Deficit</b>	<b>\$ 3,845,137</b>
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<b>Budget Balancing Initiatives</b>
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**Reductions: Ongoing**

District Principal, District Team; not replaced after retirement	(182,664)
District Principal, District Team; replaced as Vice-Principal	(22,434)
District Team budget	(84,962)
District Team; Indigenous Collaboration; see Shifts in Practice: Reallocation	(25,000)
Pathways and Partnerships; 10% reduction in operating grant funding	(130,000)
Deputy/Associate Superintendent's Office budget	(40,000)
Communications and Community Engagement budget	(79,738)
Department services and supplies	(132,560)
Vice-Principals at small or low-enrolling schools; positions removed	(63,071)
SJ Burnside administrative time; reduced to 1.4 FTE	(12,834)
Middle School Music; 20% reduction	(226,450)

**Reductions: One-Time**

Facilities Services; various	(791,451)
District Team; .50 FTE not replaced while on leave of absence	(61,760)

**Recoveries:**

Provincial Resource Program (Special Purpose) Administrative Recoveries; increase from 4% to 8%	(57,564)
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**Shifts in Practice: Ongoing**

New Food Program to free up expenses in Community Link (CL); operating expenses can be moved to CL	(486,157)
New Learning Improvement Funds (LIF); offset cost of EAG 30 hours: 5 Priority Schools	(164,330)
Increase student ratio from 20.5 to 22.1 for staffing to schools from International Education	(401,717)
International Education; reduction of 1/3 historical labour settlement funding	(172,677)

**Greater Victoria School District  
2023-2024 Budget Balancing Recommendation Worksheet**

**Shifts in Practice: One-Time**

Move operating expenses to Community Link; Surplus Carryforward from 2022-2023	(200,000)
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**Shifts in Practice: Reallocation**

Curriculum and Learning Support Fund - GVTA allocation for professional development	(25,000)
Curriculum and Learning Support Fund - Indigenous-Focused Grad Requirement	25,000

**Additions: Ongoing**

Elementary Strings: Prep - 7 schools; Hub - 5 schools	91,675
Custodial Services: 3+ Afternoon Shift	208,362
EAG 30 hours: 5 Priority Schools	164,330
Collaboration Time; \$48,000 addition delayed	-
VP Time: .10 FTE at 5 Equity-Seeking Schools; \$64,172 addition delayed	-

**Additions: Operating Capital Reserves**

Technology Replacement Reserve - Educator Laptops; delay \$300K for Admin PCs to next year	572,000
Student Device Replacement Reserve; repairs only; refresh delayed over next two years	48,000
Network Infrastructure - Year 3 of 5; delay \$200K to Year 4 and smooth Years 4 and 5	418,250

**Increase 2022-2023 Operating Surplus (Carryforward): One-Time**

Spending freeze	(1,205,625)
Reduce reserve maximums	(306,760)

**Use of Contingency: One-Time**

Use of contingency	(500,000)
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<b>Balance Budget to \$0</b>	<b>-</b>
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Annual Budget

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

June 30, 2024

# School District No. 61 (Greater Victoria)

June 30, 2024

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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 2023/2024 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$300,181,055 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 4th DAY OF APRIL, 2023;

READ A SECOND TIME THE 4th DAY OF APRIL, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 6th DAY OF APRIL, 2023;

( Corporate Seal )

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria) Annual Budget Bylaw 2023/2024, adopted by the Board the 6th DAY OF APRIL, 2023.

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Secretary Treasurer

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	20,038,544	19,861,887
Adult	20,750	24,729
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>20,059,294</b>	<b>19,886,616</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	249,335,641	225,468,923
Other	274,039	287,750
Tuition	15,680,739	15,107,619
Other Revenue	8,317,162	13,364,461
Rentals and Leases	3,007,985	2,696,572
Investment Income	1,812,760	442,760
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000	
Amortization of Deferred Capital Revenue	9,549,670	8,021,537
<b>Total Revenue</b>	<b>291,785,996</b>	<b>265,389,622</b>
<b>Expenses</b>		
Instruction	244,120,505	218,657,177
District Administration	6,942,640	6,617,225
Operations and Maintenance	44,006,547	39,258,707
Transportation and Housing	1,633,769	1,216,025
<b>Total Expense</b>	<b>296,703,461</b>	<b>265,749,134</b>
<b>Net Revenue (Expense)</b>	<b>(4,917,465)</b>	<b>(359,512)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,203,057</b>	<b>2,300,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,714,408)</b>	<b>1,940,488</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	(3,845,137)	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,130,729	1,940,488
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,714,408)</b>	<b>1,940,488</b>

# School District No. 61 (Greater Victoria)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	244,706,630	219,620,773
Operating - Tangible Capital Assets Purchased	980,000	
Special Purpose Funds - Total Expense	36,120,890	32,238,932
Special Purpose Funds - Tangible Capital Assets Purchased	100,000	
Capital Fund - Total Expense	15,875,941	13,889,429
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,397,594	2,707,855
<b>Total Budget Bylaw Amount</b>	<b>300,181,055</b>	<b>268,456,989</b>

Approved by the Board

Signature of the Chairperson of the Board		
Signature of the Superintendent		Date Signed
Signature of the Secretary/Treasurer		Date Signed

**DRAFT**

# School District No. 61 (Greater Victoria)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<b>(4,917,465)</b>	<b>(359,512)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,080,000)	
From Local Capital	(2,397,594)	(2,707,855)
From Deferred Capital Revenue	(44,751,506)	(34,492,121)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(48,229,100)</b>	<b>(37,199,976)</b>
Amortization of Tangible Capital Assets	13,375,941	11,389,429
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(34,853,159)</b>	<b>(25,810,547)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(39,770,624)</b>	<b>(26,170,059)</b>



# School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	217,393,311	196,795,611
Other	274,039	287,750
Tuition	15,680,739	15,107,619
Other Revenue	1,817,162	2,064,461
Rentals and Leases	3,007,985	2,696,572
Investment Income	1,465,200	368,760
<b>Total Revenue</b>	<b>239,638,436</b>	<b>217,320,773</b>
<b>Expenses</b>		
Instruction	208,830,146	187,232,296
District Administration	6,942,640	6,617,225
Operations and Maintenance	27,300,075	24,555,227
Transportation and Housing	1,633,769	1,216,025
<b>Total Expense</b>	<b>244,706,630</b>	<b>219,620,773</b>
<b>Net Revenue (Expense)</b>	<b>(5,068,194)</b>	<b>(2,300,000)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,203,057</b>	<b>2,300,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(980,000)	-
<b>Total Net Transfers</b>	<b>(980,000)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,845,137)</b>	<b>-</b>

# School District No. 61 (Greater Victoria)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Annual Budget \$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	214,957,633	194,583,765
ISC/LEA Recovery	(757,317)	(989,902)
Other Ministry of Education and Child Care Grants		
Pay Equity	2,896,617	2,896,617
Funding for Graduated Adults	52,297	68,850
Student Transportation Fund	20,027	20,027
Support Staff Benefits Grant	204,814	198,514
FSA Scorer Grant	19,240	17,740
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>217,393,311</b>	<b>196,795,611</b>
<b>Provincial Grants - Other</b>	<b>274,039</b>	<b>287,750</b>
<b>Tuition</b>		
Continuing Education	5,000	-
International and Out of Province Students	15,670,739	15,104,719
Distributed Learning	5,000	2,900
<b>Total Tuition</b>	<b>15,680,739</b>	<b>15,107,619</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	2,700	2,700
Funding from First Nations	757,317	989,902
Miscellaneous		
Cafeteria Revenue	125,000	100,000
International Education Revenues	564,000	562,399
ArtsStarts Grant	17,600	17,600
Crossing Guard Revenue	217,011	-
Miscellaneous	133,534	391,860
<b>Total Other Revenue</b>	<b>1,817,162</b>	<b>2,064,461</b>
<b>Rentals and Leases</b>	<b>3,007,985</b>	<b>2,696,572</b>
<b>Investment Income</b>	<b>1,465,200</b>	<b>368,760</b>
<b>Total Operating Revenue</b>	<b>239,638,436</b>	<b>217,320,773</b>

# School District No. 61 (Greater Victoria)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

	2024	2023
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	107,899,854	96,707,978
Principals and Vice Principals	14,583,112	13,921,381
Educational Assistants	22,898,007	19,746,848
Support Staff	21,316,369	18,979,392
Other Professionals	5,061,920	4,830,042
Substitutes	10,433,884	8,675,067
<b>Total Salaries</b>	<b>182,193,146</b>	<b>162,860,708</b>
<b>Employee Benefits</b>	<b>43,475,612</b>	<b>37,928,774</b>
<b>Total Salaries and Benefits</b>	<b>225,668,758</b>	<b>200,789,482</b>
<b>Services and Supplies</b>		
Services	6,592,450	7,106,116
Student Transportation	932,286	901,500
Professional Development and Travel	722,676	881,322
Rentals and Leases	109,851	109,851
Dues and Fees	111,360	109,831
Insurance	479,973	427,403
Supplies	5,647,076	5,285,907
Utilities	4,442,200	4,009,361
<b>Total Services and Supplies</b>	<b>19,037,872</b>	<b>18,831,291</b>
<b>Total Operating Expense</b>	<b>244,706,630</b>	<b>219,620,773</b>

# School District No. 61 (Greater Victoria)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	80,962,139	5,383,429	2,337,612	224,142	186,425	8,013,202	97,106,949
1.03 Career Programs	808,190	129,162	376,849			33,868	1,348,069
1.07 Library Services	2,395,299			417,132		97,296	2,909,727
1.08 Counselling	3,072,627					120,779	3,193,406
1.10 Special Education	11,431,671	426,389	18,732,672	249,786		843,665	31,684,183
1.20 Early Learning and Child Care			240,965				240,965
1.30 English Language Learning	2,763,791	90,652		1,568		114,756	2,970,767
1.31 Indigenous Education	677,183		829,041	77,447	157,978	28,515	1,770,164
1.41 School Administration		8,240,153		4,653,053		50,000	12,943,206
1.61 Continuing Education	130,025	30,217		65,596		5,018	230,856
1.62 International and Out of Province Students	5,601,268		5,075	952,211	786,883	311,022	7,656,459
1.64 Other							-
<b>Total Function 1</b>	<b>107,842,193</b>	<b>14,300,002</b>	<b>22,522,214</b>	<b>6,640,935</b>	<b>1,131,286</b>	<b>9,618,121</b>	<b>162,054,751</b>
<b>4 District Administration</b>							
4.11 Educational Administration		177,349		348,905	739,864	13,898	1,280,016
4.40 School District Governance					421,012		421,012
4.41 Business Administration		105,761	47,159	1,534,866	1,544,489	98,116	3,330,391
<b>Total Function 4</b>	<b>-</b>	<b>283,110</b>	<b>47,159</b>	<b>1,883,771</b>	<b>2,705,365</b>	<b>112,014</b>	<b>5,031,419</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	57,661		57,018	340,171	958,347	22,085	1,435,282
5.50 Maintenance Operations				11,193,773	150,459	587,409	11,931,641
5.52 Maintenance of Grounds				1,111,581		83,290	1,194,871
5.56 Utilities							-
<b>Total Function 5</b>	<b>57,661</b>	<b>-</b>	<b>57,018</b>	<b>12,645,525</b>	<b>1,108,806</b>	<b>692,784</b>	<b>14,561,794</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				39,782	116,463		156,245
7.70 Student Transportation			271,616	106,356		10,965	388,937
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>271,616</b>	<b>146,138</b>	<b>116,463</b>	<b>10,965</b>	<b>545,182</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>107,899,854</b>	<b>14,583,112</b>	<b>22,898,007</b>	<b>21,316,369</b>	<b>5,061,920</b>	<b>10,433,884</b>	<b>182,193,146</b>

# School District No. 61 (Greater Victoria)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	97,106,949	23,637,778	120,744,727	3,563,929	124,308,656	111,492,010
1.03 Career Programs	1,348,069	325,133	1,673,202	711,876	2,385,078	2,248,163
1.07 Library Services	2,909,727	709,464	3,619,191		3,619,191	3,265,443
1.08 Counselling	3,193,406	776,587	3,969,993		3,969,993	3,633,140
1.10 Special Education	31,684,183	7,727,871	39,412,054	798,970	40,211,024	35,319,745
1.20 Early Learning and Child Care	240,965	59,759	300,724		300,724	-
1.30 English Language Learning	2,970,767	719,070	3,689,837	117,198	3,807,035	2,944,444
1.31 Indigenous Education	1,770,164	413,770	2,183,934	806,472	2,990,406	2,746,652
1.41 School Administration	12,943,206	2,893,769	15,836,975		15,836,975	14,755,054
1.61 Continuing Education	230,856	55,429	286,285	3,150	289,435	266,801
1.62 International and Out of Province Students	7,656,459	1,822,133	9,478,592	1,523,287	11,001,879	10,448,094
1.64 Other	-	-	-	109,750	109,750	112,750
<b>Total Function 1</b>	<b>162,054,751</b>	<b>39,140,763</b>	<b>201,195,514</b>	<b>7,634,632</b>	<b>208,830,146</b>	<b>187,232,296</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,280,016	268,464	1,548,480	58,563	1,607,043	1,528,225
4.40 School District Governance	421,012	51,987	472,999	164,037	637,036	919,373
4.41 Business Administration	3,330,391	742,785	4,073,176	625,385	4,698,561	4,169,627
<b>Total Function 4</b>	<b>5,031,419</b>	<b>1,063,236</b>	<b>6,094,655</b>	<b>847,985</b>	<b>6,942,640</b>	<b>6,617,225</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,435,282	303,265	1,738,547	638,613	2,377,160	2,324,344
5.50 Maintenance Operations	11,931,641	2,587,536	14,519,177	3,253,156	17,772,333	15,616,871
5.52 Maintenance of Grounds	1,194,871	253,293	1,448,164	347,191	1,795,355	1,638,978
5.56 Utilities	-	-	-	5,355,227	5,355,227	4,975,034
<b>Total Function 5</b>	<b>14,561,794</b>	<b>3,144,094</b>	<b>17,705,888</b>	<b>9,594,187</b>	<b>27,300,075</b>	<b>24,555,227</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	156,245	32,576	188,821	6,000	194,821	170,150
7.70 Student Transportation	388,937	94,943	483,880	955,068	1,438,948	1,045,875
<b>Total Function 7</b>	<b>545,182</b>	<b>127,519</b>	<b>672,701</b>	<b>961,068</b>	<b>1,633,769</b>	<b>1,216,025</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>182,193,146</b>	<b>43,475,612</b>	<b>225,668,758</b>	<b>19,037,872</b>	<b>244,706,630</b>	<b>219,620,773</b>

# School District No. 61 (Greater Victoria)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	29,442,330	26,173,312
Other Revenue	6,500,000	6,000,000
Investment Income	278,560	65,620
<b>Total Revenue</b>	<b>36,220,890</b>	<b>32,238,932</b>
<b>Expenses</b>		
Instruction	35,290,359	31,424,881
Operations and Maintenance	830,531	814,051
<b>Total Expense</b>	<b>36,120,890</b>	<b>32,238,932</b>
<b>Net Revenue (Expense)</b>	<b>100,000</b>	<b>-</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(100,000)	-
<b>Total Net Transfers</b>	<b>(100,000)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 61 (Greater Victoria)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	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>	-	-	743,433	68,215	4,198,380	-	20,000	-	200,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	810,431	813,644		138,240		192,000	68,600	445,697	4,186,167
Other			20,000		6,500,000				
Investment Income	20,100		53,923		211,460				
	830,531	813,644	73,923	138,240	6,711,460	192,000	68,600	445,697	4,186,167
<b>Less:</b> Allocated to Revenue	830,531	813,644	40,000	138,240	6,711,460	192,000	88,600	445,697	4,386,167
<b>Deferred Revenue, end of year</b>	-	-	777,356	68,215	4,198,380	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	810,431	813,644		138,240		192,000	88,600	445,697	4,386,167
Other Revenue					6,500,000				
Investment Income	20,100		40,000		211,460				
	830,531	813,644	40,000	138,240	6,711,460	192,000	88,600	445,697	4,386,167
<b>Expenses</b>									
Salaries									
Teachers								75,828	1,125,175
Principals and Vice Principals				5,647				63,205	19,878
Educational Assistants		629,360		105,177	9,000	130,040			338,431
Support Staff									126,908
Substitutes		25,408			58,800	7,303		60,000	55,538
	-	654,768	-	110,824	67,800	137,343	-	199,033	1,665,930
Employee Benefits		158,876		24,003	13,815	33,057		43,608	402,053
Services and Supplies	830,531		40,000	3,413	6,529,845	21,600	88,600	203,056	2,318,184
	830,531	813,644	40,000	138,240	6,611,460	192,000	88,600	445,697	4,386,167
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	100,000	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(100,000)				
	-	-	-	-	(100,000)	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>						60,789			

# School District No. 61 (Greater Victoria)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Ledger School
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 25,000	\$ 227,284	\$ 30,000	\$	\$
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	768,811	19,822,238	48,000	11,250			19,000	175,000	422,819
Other									
Investment Income									
	768,811	19,822,238	48,000	11,250	-	-	19,000	175,000	422,819
<b>Less:</b> Allocated to Revenue	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	422,819
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	422,819
Other Revenue									
Investment Income									
	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	422,819
<b>Expenses</b>									
Salaries									
Teachers		15,921,476							216,801
Principals and Vice Principals								143,404	17,270
Educational Assistants									78,973
Support Staff	184,062								
Substitutes	454,683						20,000		8,073
	638,745	15,921,476	-	-	-	-	20,000	143,404	321,117
Employee Benefits	130,066	3,900,762					3,940	29,971	77,684
Services and Supplies			68,000	16,250	25,000	227,284	25,060	1,625	24,018
	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	422,819
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<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, 2024

Schedule 3A

	Provincial Inclusion Outreach	Estate Trust	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		122,213	5,659,525
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	993,149		28,915,046
Other			6,520,000
Investment Income		9,125	294,608
	993,149	9,125	35,729,654
Less: Allocated to Revenue	993,149	7,000	36,220,890
Deferred Revenue, end of year	-	124,338	5,168,289
Revenues			
Provincial Grants - Ministry of Education and Child Care	993,149		29,442,330
Other Revenue			6,500,000
Investment Income		7,000	278,560
	993,149	7,000	36,220,890
Expenses			
Salaries			
Teachers	239,054		17,578,334
Principals and Vice Principals	40,566		289,970
Educational Assistants	186,179		1,477,160
Support Staff	33,741		344,711
Substitutes		400	690,205
	499,540	400	20,380,380
Employee Benefits	115,815	80	4,933,730
Services and Supplies	377,794	6,520	10,806,780
	993,149	7,000	36,120,890
Net Revenue (Expense) before Interfund Transfers	-	-	100,000
Interfund Transfers			
Tangible Capital Assets Purchased			(100,000)
	-	-	(100,000)
Net Revenue (Expense)	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			60,789

# School District No. 61 (Greater Victoria)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	2,500,000		2,500,000	2,500,000
Other Revenue			-	5,300,000
Investment Income		69,000	69,000	8,380
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000		3,808,000	-
Amortization of Deferred Capital Revenue	9,549,670		9,549,670	8,021,537
<b>Total Revenue</b>	<b>15,857,670</b>	<b>69,000</b>	<b>15,926,670</b>	<b>15,829,917</b>
<b>Expenses</b>				
Operations and Maintenance	2,500,000		2,500,000	2,500,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,375,941		13,375,941	11,389,429
<b>Total Expense</b>	<b>15,875,941</b>	<b>-</b>	<b>15,875,941</b>	<b>13,889,429</b>
<b>Net Revenue (Expense)</b>	<b>(18,271)</b>	<b>69,000</b>	<b>50,729</b>	<b>1,940,488</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,080,000		1,080,000	
<b>Total Net Transfers</b>	<b>1,080,000</b>	<b>-</b>	<b>1,080,000</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
District Portion of Proceeds on Disposal	(3,808,000)	3,808,000	-	
Tangible Capital Assets Purchased from Local Capital	2,397,594	(2,397,594)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>(1,410,406)</b>	<b>1,410,406</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(348,677)</b>	<b>1,479,406</b>	<b>1,130,729</b>	<b>1,940,488</b>

# Office of the Secretary-Treasurer

*Katrina Stride – Secretary-Treasurer*

**TO:** Board of Education

**FROM:** Katrina Stride, Secretary-Treasurer

**DATE:** April 4, 2023

**RE:** **Draft Multi-Year Financial Forecast**

The following report provides a detailed financial forecast for the Operating Fund for the next three fiscal years. It considers projected enrolment and related effects on staffing and expenditures. No wage increases or per student funding increases have been included beyond 2023-2024, as it is expected that wage increases will be completely offset by Ministry revenue. In 2023-2024, a Cost of Living Increase (COLA) of 1.25% has been added to expenses at a total of \$2.2 million, but the Ministry has not announced funding, so accumulated surplus is being earmarked until the funding is announced. Additionally, no inflationary costs have been projected. At this time, there is no indication that per student funding will increase over and above the amount required to cover negotiated wage increases.

International student enrolment is projected to remain flat over the next three years, and no tuition rate increases have been projected.

Based on funding levels included in the 2023-2024 budget balancing recommendations, the District will need to invest \$2.4 million in technology in 2024-2025 and a further \$2 million in 2025-2026. These amounts have been included in the financial forecast under Interfund Transfers, along with an \$800K purchase of capital assets using operating funds.

Excluding any inflationary impacts and holding all other revenues and expenses constant, it is projected that the District will be faced with a \$3.8 million deficit in 2023-2024, a \$6.2 million deficit in 2024-2025 and a \$6.1 million deficit in 2025-2026.

For 2023-2024, a summary of budget balancing recommendations has been provided. Once budget balancing items have been approved by the Board, the multi-year financial forecast can be updated, so that the impact of those decisions can be seen in the future years.

As there is no projected accumulated operating surplus to balance the deficits in future years, and some of the proposed 2023-2024 recommendations are one-time reductions in expenditures, it is expected that adjustments to service levels will be required to balance the budget in 2024-2025 and 2025-2026.

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

**Greater Victoria School District  
Draft Multi-Year Financial Forecast Worksheet**

	Actual 2021-2022	Annual Budget 2022-2023	Projected Annual Budget 2023-2024	Projected Annual Budget 2024-2025	Projected Annual Budget 2025-2026
<b>Enrolment</b>					
School-Age	19,836.410	19,861.887	20,038.544	19,965.450	19,821.050
Adult	29.750	24.729	20.750	20.750	20.750
Other	0.000	0.000	0.000	0.000	0.000
<b>Total Ministry Operating Grant Funded FTEs</b>	<b>19,866.160</b>	<b>19,886.616</b>	<b>20,059.294</b>	<b>19,986.200</b>	<b>19,841.800</b>
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	197,056,412	196,795,611	217,393,311	216,690,555	215,394,029
Other	166,975	112,750	274,039	274,039	274,039
Tuition	15,070,357	15,107,619	15,680,739	15,680,739	15,680,739
Other Revenue	2,478,948	2,239,461	1,817,162	1,817,162	1,817,162
Rentals and Leases	2,519,825	2,696,572	3,007,985	3,007,985	3,007,985
Investment Income	475,034	368,760	1,465,200	1,465,200	1,465,200
<b>Total Operating Revenue</b>	<b>217,767,551</b>	<b>217,320,773</b>	<b>239,638,436</b>	<b>238,935,680</b>	<b>237,639,154</b>
<b>Expenses</b>					
<b>Salaries</b>					
Teachers	94,940,648	96,707,978	107,899,854	107,609,779	107,036,725
Principals and Vice Principals	14,297,258	13,921,381	14,583,112	14,583,112	14,583,112
Educational Assistants	18,601,555	19,746,848	22,898,007	22,898,007	22,898,007
Support Staff	19,092,704	18,979,392	21,316,369	21,316,369	21,316,369
Other Professionals	5,093,299	4,830,042	5,061,920	5,061,920	5,061,920
Substitutes	11,140,179	8,675,067	10,433,884	10,422,101	10,398,824
<b>Total Salaries</b>	<b>163,165,643</b>	<b>162,860,708</b>	<b>182,193,146</b>	<b>181,891,288</b>	<b>181,294,957</b>
<b>Employee Benefits</b>	<b>36,977,340</b>	<b>37,928,774</b>	<b>43,475,612</b>	<b>43,402,223</b>	<b>43,257,239</b>
<b>Total Salaries and Benefits</b>	<b>200,142,983</b>	<b>200,789,482</b>	<b>225,668,758</b>	<b>225,293,511</b>	<b>224,552,196</b>

**Greater Victoria School District  
Draft Multi-Year Financial Forecast Worksheet**

	Actual 2021-2022	Annual Budget 2022-2023	Projected Annual Budget 2023-2024	Projected Annual Budget 2024-2025	Projected Annual Budget 2025-2026
<b>Services and Supplies</b>					
Services	9,158,014	7,106,116	6,592,450	6,592,450	6,592,450
Student Transportation	877,741	901,500	932,286	932,286	932,286
Professional Development and Travel	682,992	881,322	722,676	722,676	722,676
Rentals and Leases	109,850	109,851	109,851	109,851	109,851
Dues and Fees	121,279	109,831	111,360	111,360	111,360
Insurance	474,094	427,403	479,973	479,973	479,973
Supplies	6,376,005	5,285,907	5,647,076	5,495,256	5,264,176
Utilities	4,163,454	4,009,361	4,442,200	4,442,200	4,442,200
<b>Total Services and Supplies</b>	<b>21,963,429</b>	<b>18,831,291</b>	<b>19,037,872</b>	<b>18,886,052</b>	<b>18,654,972</b>
<b>Total Operating Expenses</b>	<b>222,106,412</b>	<b>219,620,773</b>	<b>244,706,630</b>	<b>244,179,563</b>	<b>243,207,169</b>
<b>Net Revenue (Expense)</b>	<b>(4,338,861)</b>	<b>(2,300,000)</b>	<b>(5,068,194)</b>	<b>(5,243,883)</b>	<b>(5,568,015)</b>
Interfund Transfers	(635,257)	-	(980,000)	(3,179,707)	(2,757,572)
Use of Accumulated Surplus	4,974,118	2,300,000	2,203,057	2,203,057	2,203,057
<b>Total Operating Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>(3,845,137)</b>	<b>(6,220,533)</b>	<b>(6,122,530)</b>

**Greater Victoria School District  
Draft Technology Multi-Year Spending Plan**

<b>Student and Educator Devices 3 Year Budget</b>			
<b>Equipment</b>	<b>Year 1 - 2023/24</b>	<b>Year 2 - 2024/25</b>	<b>Year 3 - 2025/26</b>
<b>Student Devices</b>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Chromebooks	\$ -	\$ 1,240,515	\$ 341,820
iPads	\$ -	\$ -	\$ 87,552
Student Lab PCs	\$ -	\$ -	\$ 718,040
Mobile Device Repair	\$ 48,000	\$ -	\$ -
	<b>\$ 48,000</b>	<b>\$ 1,240,515</b>	<b>\$ 1,147,412</b>
<b>Staff Devices</b>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Educator Laptops	\$ 651,638	\$ 188,292	\$ -
Monitors	\$ -	\$ -	\$ 146,160
Admin PCs	\$ -	\$ 276,900	\$ -
	<b>\$ 651,638</b>	<b>\$ 465,192</b>	<b>\$ 146,160</b>
<b>Totals</b>	<b>\$ 699,638</b>	<b>\$ 1,705,707</b>	<b>\$ 1,293,572</b>

<b>Network Infrastructure Five Year Plan and Budget - 2021/22 to 2025/26</b>			
<b>Equipment</b>	<b>Year 3 - 2023/24</b>	<b>Year 4 - 2024/25</b>	<b>Year 5 - 2025/26</b>
<b>School/Site Network</b>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Core Distribution Switch	\$ 121,000		
Distribution Switches		\$ 38,000	
Access Switches	\$ 27,000	\$ 54,000	\$ 216,000
PoE+ Switches	\$ 74,000		\$ 148,000
Wireless Access Points	\$ 180,000	\$ 144,000	
	<b>\$ 402,000</b>	<b>\$ 236,000</b>	<b>\$ 364,000</b>
<b>Data Center</b>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Wireless LAN Controllers		\$ 200,000	
Wireless Auth Servers	\$ -	\$ 200,000	
Wireless Mgmt Server			\$ 100,000
Network Monitor Server	\$ 1,250	\$ 3,000	
Primary Domain Controller	\$ 1,250	\$ 5,000	
Database Server	\$ 1,250	\$ 10,000	
SCCM Servers	\$ 2,500	\$ 10,000	
Storage Array	\$ 10,000	\$ 10,000	\$ 200,000
	<b>\$ 16,250</b>	<b>\$ 438,000</b>	<b>\$ 300,000</b>
<b>Totals</b>	<b>\$ 418,250</b>	<b>\$ 674,000</b>	<b>\$ 664,000</b>