



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

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

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 6, 2023 Special Board Budget agenda be approved.

B. CORRESPONDENCE

B.1. Public Correspondence re: Budget

C. 2023-2024 ANNUAL BUDGET

C.1. Budget Bylaw Readings: 1st, 2nd and 3rd Reading

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$300,601,593 be:

Read a first time the 6th 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 \$300,601,593 be:

Read a second time the 6th day of April, 2023.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the 2023-2024 Annual Budget Bylaw at the Open Board meeting on April 6, 2023.

Recommended Motion:

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$300,601,593 be:

Read a third time, passed and adopted, the 6th day of April, 2023.

And that the Secretary-Treasurer and Board Chair be authorized to sign, seal and execute this bylaw on behalf of the Board.

D. ADJOURNMENT

Recommended Motion:

That the meeting be adjourned.

From: [REDACTED]
To: [Allan Carmichael](#); [Community Engagement](#); [Derek Gagnon](#); [Diane McNally](#); [Emily Mahbobi](#); [Karin Kwan](#); [Mavis David](#); [Natalie Baillaut](#); [Nicole Duncan](#); [Rob Paynter](#)
Subject: Budget Feedback
Date: Friday, March 17, 2023 12:41:00 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

I was able to review the recordings of the March 7 public budget meeting and the March 14 board meeting.

With a four million deficit, I am not sure from the two meetings how the budget committee or the board is going to cover the deficit or how to provide feedback on the ‘how’ of the exercise since really, little information has been provided .

The feedback I guess I can provide refers back to one of the newly elected trustee’s budget videos for the past two years as well as October tweets outlining how there is no budget deficit problem, only a risk tolerance issue where the board underestimates revenues and overestimates expenses .

So why is the board thinking of any cuts if the only problem is the amount of risk the last board wouldn’t take? If this trustee was correct it seems like a simple solution.

From: [REDACTED]
To: [Community Engagement](#)
Subject: Budget feedback
Date: Friday, March 17, 2023 3:02:08 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hello Committee:

I have been involved in Public Education for 25 years +. I have had 3 children go through the Victoria District Elementary School system. I know that faced with cutbacks the Gulf Islands cut their work week to a 4 day work week with significant savings in heat, electricity and other savings. Many of our work weeks are already 4 day work weeks. We can extend the school day to make up for the instructional minutes. I also suggest that increasing the number of EAs particularly in Elementary will give us the early intervention and behaviour supports that are not needed at the high school level. Early interventions are the answer for increased mental health stability, support for families and decreasing burnout in teachers which would decrease absences. The school district currently has crazy amounts of absences and most of the reasons why is burnout at the Elementary level paired with all the peculiarities Covid has brought on. I could say more but I don't think more will be read.

Thankyou
Respectfully,

[REDACTED]

From: [REDACTED]
To: [Community Engagement](#)
Subject: budget input
Date: Wednesday, March 1, 2023 12:16:47 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hi

My son is in middle school. He is neurodivergent.

He hardly has access to counselling, or appropriate EA for his needs. Most EAs are trying to teach children to read and write - those are not my son's needs.

My son could also not get a psychological-educational assessment until he was referred by a paediatrician to the UVIC psychology clinic. That was in 2017-2018. My son is now 12, will turn 13 this year. He needs an update psychological-educational assessment.

Please provide timely psychological-educational assessments and update psychological-educ assessments.

This would prevent children from literally viewing public school as torture. As a place to fear, to be worried about, as a place where they fail.

Please provide more counsellors. Both my children need access to a counsellor at school. Neither has regular access to a counsellor at school. Many other children are in the same position, and they can only get a counsellor through child and youth mental health IF they are at risk of self harm or harming others.

More EAs - children need it, teachers need it, and parents need it. Most parents work and are not trained in how to teach neurodivergent children.

Thank you,

[REDACTED]

From: [REDACTED]
To: [Trustees](#)
Subject: Budget Input
Date: Friday, March 17, 2023 2:16:00 PM

Hello Trustees!

As a Kindergarten teacher at one of our most vulnerable elementary schools, I feel very strongly that we need more funding to support our most vulnerable learners and their families as they enter our school district. I have prepared a presentation on this topic, and would love to share it with you and meet with anyone who is interested in supporting this effort.

As a parent, I also see and hear of this need in other schools across the district. As a voter, I encouraged my fellow community members to engage with this past municipal election to vote for each of you. As a graduate from SD61, I also know that the disparate nature of our elementary schools is long standing. I would greatly value the opportunity to meet with you and discuss ways we can support our learners from the earliest intervention moment possible - when they enter into our system.

Please add to your list of priorities: proper early years funding and collaboration time to meet the needs of our students in a preventative way instead of when our learners and teachers are in crisis.

I hope to hear from someone who is interested in discussing this further. Thank you for your consideration.

Həyşxʷqə/Thank you,

[REDACTED]
[REDACTED]

Greater Victoria School District No. 61

[REDACTED]
[REDACTED]



www.sd61.bc.ca | ☐



[@sd61schools](#)

**I recognize and acknowledge the Esquimalt and Songhees Nations
on whose traditional territory I live, learn and do my work.**

From: [REDACTED]
To: [Community Engagement](#)
Subject: Budget Priorities
Date: Friday, March 17, 2023 9:07:12 AM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hello,

As the parent of an autistic child, I strongly support sufficient funding for educational assistants. EAs have been instrumental in my son's ability to be successful in the classroom, and it's imperative that all students with support needs have access to caring adults who can provide them with additional attention and support as needed.

Thank you,

[REDACTED] (she/her)

I gratefully acknowledge that I live and work on the traditional unceded territory of the WSÁNEĆ (Saanich), Lekwungen (Songhees), and Wyomilth (Esquimalt) peoples of the Coast Salish Nation and the home of the Métis Chartered Community of Greater Victoria.

From: [REDACTED]
To: [Community Engagement](#)
Subject: Budget suggestion: SJ Willis soil yard
Date: Friday, March 17, 2023 8:14:09 AM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hello,

I work at Vic High and would like to respectfully acknowledge the excellent work that the maintenance and grounds staff do in our District. I wonder if the resources, machine use, and people power that is allocated to sorting soil at the back of the SJ Willis property is unnecessary considering the budget deficit and challenges facing our District?

There are workers and machines working regularly at that site and the attention it receives is mind boggling. It's also concerning from a safety standpoint how many large vehicles and how much machinery travels through an active school site with students present.

I would respectfully suggest that some serious thought be given to redirecting the District money this dirt receives.

I'd be happy to share more on this matter if requested.

Regards,

[REDACTED]

[Sent from Yahoo Mail on Android](#)

From: [REDACTED]
To: [Community Engagement](#)
Subject: Don't cut music.
Date: Friday, March 17, 2023 10:10:02 AM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Dear Trustees,

I know you are undertaking the difficult work of managing SD61's budget facing a \$4 million shortfall. I urge you to balance this budget without further cuts to music programming.

You have heard the arguments before: they are real. Schools with music programs have higher graduation rates, higher grades, and closer student bodies. Music is a community builder, a social equalizer, a refuge, a beam of hope in a world that needs it. This is not hyperbole. My two sisters and I were fortunate enough to attend a public school with an extensive string and choir program (vocal five days, strings three days per week) in Ontario. Both my sisters grew up to be professional musicians ([REDACTED] was just nominated for a Juno this past weekend). They have integrated music into their professional lives and work every day to improve Canada's cultural patrimony and inspire young musicians across the country.

I am not a professional musician. In fact, I'm a lousy guitar player (a worse cello player) and a mediocre singer. But I sing in a community choir (Marc Jenkins' ChoirsYYJ) and to my children. I play a few instruments with friends and by myself. I do this for the small joys it affords me and others during a time when it is hard to find affordable food, housing, and medical care. My love for music—for this part of me that has allowed me and my family to keep hope during overlapping climate, pandemic, and affordability crises—began when I was 10 years old, in the public school system. My parents—both teachers—could not afford lessons for us, were not musical themselves (although they loved music), and didn't have the free time or mental space to organize them anyway. But the public school system came through—just as it did for every other child in my school.

Further cuts to a music program that has already suffered under the politics of austerity will do untold damage to our children and our communities. Where music makes communities resilient and strong, cuts will make them even more vulnerable, with fewer opportunities for flourishing.

I know you are facing tough choices and I empathize with your position deeply. But cutting music for temporary gain would be shortsighted and harmful. Don't do it.

Warmly,

[REDACTED]

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[REDACTED]

From: [REDACTED]
To: [Community Engagement](#)
Subject: From a concerned local citizen regarding budget shortfall
Date: Friday, March 17, 2023 12:26:06 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Good afternoon,

I have been a Victoria resident for almost 7 years and have been impressed by the amazing students who are educated at SD61 schools. As well as the teachers who work with these students.

I am however, concerned by the budget deficits and cuts I have been hearing about in the recent few years. I understand the importance of maintaining the structures for which the children attend, and having the staff to teach the children. If there is a possibility to use money from reserve fund to cover cost without having to cut essential programming, could this not be a viable solution.

At the very least, as a local singer who has been involved with music, for most of her life, and music has been an asset during medical treatments, it is frustrating to see that this be the first program on the chopping block regarding cuts. I was diagnosed with non verbal learning disorder when I was in middle school, in Ontario. I was bullied because of this condition and felt alone. I fortunately had music to rely on, through instrumental programs, choir and musical theatre. If music programs were not available for me, I'm not sure if I would have been able to develop into the thriving person with self esteem I am today.

It is frustrating that programs such as STEM, biology, and other tech programs are never even considered for cuts by school boards and yet music seems to be first on the chopping block. If music cuts continue, music therapists, like one in Ontario who helped me when I was first diagnosed with cancer, may not exist, because children may never consider music as career field.

This letter is written by a single young professional who has been lucky to be involved with music her entire life, including currently singing with a local choir (choirs YYJ). She has worked with kids from SD61 who have visited seniors and she is proud and impressed by these kids and commends their teachers. She is concerned about how the cuts and lack of music will affect these kids going forward. Music whether it be choir, instrumental or musical theatre improves mental health, cognition/memory, and self esteem.

Please consider other avenues for rectifying the budget, whether it be using reserve funds, or other program cuts. Music should not continually at the forefront of cuts.

Thank you for your attention,

Kind regards,

[REDACTED]
Sent from my iPhone

From: [REDACTED]
To: [Community Engagement](#)
Subject: Input for budget priorities
Date: Friday, March 17, 2023 3:23:42 PM

I appreciate that SD61 needs to make difficult choices regarding next year's budget. The focus must be on maintaining learning opportunities for students, including music and exploratories such as woodwork, foods, and art.

Please look closely at the administration based out of the board office. How many principals and vice-principals do we actually need? I am confident there is room for savings there.

Sincerely,

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

www.sd61.bc.ca |  @sd61schools



From: [REDACTED]
To: [Community Engagement](#)
Subject: Middle school strings
Date: Wednesday, March 8, 2023 2:58:03 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hi! I'm born and raised in Victoria and currently have two children at Colquitz's middle school. Both my children are into the Arts and do those activities at school as well as on their own outside of school. I have one daughter that's into musical theater and participates and one son that's in regular band. He plays the drums.

As a parent that can afford to pay out of pocket for extracurricular activities (outside of school) I feel like we could do without middle school strings if it helps balance the budget.

I'd rather there be dance programs in Victoria middle school anyways! I feel like more children would benefit from dance and that string instruments is definitely a 'niche' for those that enjoy it.

If you have a child you would like to play a cello or a violin then those parents can pay outside of school for that. I know those instruments are expensive to have your children learn outside of school, but also feel like the demographic of parents that get their children to learn a string, are the demographic that can afford that.

I know this sound heartless or ignorant but let's just assume that the people that can afford to live in the city can afford if they want their children too be a violinist etc. We can't count on the school district for everything! Also I'm sure there's programs or grants through the government to help subsidize lessons for those less fortunate.

1) Can the school district donate all the instruments to the rec centers perhaps and then they could offer something that's subsidized through a 'life pass'?

2) Do parents know that there's programs through the conservatory of music that you can use your children's disability funding for?

3) Can this school district collaborate with any music teachers programs at UVic and have small strings workshops set up after school to help train or expose UVic teachers to class time and help to expose children to strings?

4) Can the school district do a traveling workshop that they offered to middle schools once a year for short period of time instead of constant use of the funding?

Do parents realize that children are just learning some basic level stuff at school? I think the parents just like how their kids get exposure to strings, but one would assume if they showed interest they would take outside classes on their own...I think parents just want the exposure at some point.

Just some ideas there... That's how my mind thinks.....

I just wanted to email since my opinion is probably the opposite of the emails that you would be receiving.

I think the school districts instincts are right to drop the strings assuming they're not going to get rid of the basic band. Definitely a luxury those strings in my point of view since I never had a strings option when I was in middle school in school district 63. You could choose the guitar in the regular band if you wanted to! and there was only ever one person that chose that sometimes two.

Kids are at school for academic classes mostly.

Also one more thing strings instruments is an very old form of artistic expression.

String instruments are medieval lol. Start offering things like digital music classes and recording/film/media classes!

Thanks for your time

Good luck

██████

████████████████

From: [REDACTED]
To: [Trustees](#)
Subject: Music for the Young
Date: Sunday, March 19, 2023 6:25:13 PM

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CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Dear Trustees,

A wee note from a family of 3 kids in the district 61 school system.

Please continue to support our music programs in school.

Our middle child has found his beat, his confidence and his passion with the lansdowne middle school music program. We are so grateful for the opportunities all 3 children have. We could not do this without school music!

Thank you

[REDACTED]
[REDACTED]

From: [REDACTED]
To: [Trustees](#)
Subject: Music in SD61
Date: Monday, March 13, 2023 9:40:25 PM

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Dear School Board Trustees,

I understand that you are currently working towards the 2023/2024 budget. I urge you to maintain the valuable music programs that we have in our district, including the elementary strings program.

My child is in grade 6 at Lansdowne. He participated in the optional grade 5 strings program last year and has continued to practice with the strings group 2 days a week during early morning sessions. He loved the school music program enough to also take on a band instrument as an exploratory. This community of dedicated kids support each other and are collaborating to make beautiful music together. The life skills he is learning (e.g. teamwork, patience, commitment) will serve him well his whole life. From experience I know that learning an instrument is a lifelong joy and I love that he is able to learn with his classmates.

I also credit the elementary and middle school music programs with easing his transition to middle school. Music is a place of belonging and safety for him. He seems so happy this year in school.

I hope that my younger children and all the children in Victoria will continue to have our wonderful music program.

Best regards,

[REDACTED]

From: [REDACTED]
To: [Community Engagement](#)
Subject: Music program
Date: Monday, March 6, 2023 9:30:29 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hello,

Music is an essential part of education that promotes creativity, fosters cultural understanding, and enhances cognitive development, and its inclusion in school curriculums can have a significant positive impact on students' academic and personal growth.

How can you consider cutting music from the curriculum knowing the benefits it brings students and staff? Is not the world fraught enough for our students. How much more can you allow the education system to weaken and fail students and our communities?

Sincerely,

[REDACTED]

From: [REDACTED]
To: [Community Engagement](#)
Subject: Music programs
Date: Tuesday, March 7, 2023 6:38:28 AM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Please keep the strings programs!! For many kids at Quadra, this will be the only opportunity they ever have to pick up and fall in love with an instrument. To lose that opportunity is doing our underserved, low income kids a massive disservice.

Music is life and it brings joy and meaning to children and those they share their lives with.

Thank you,

[REDACTED]

Sent from my iPhone

From: [REDACTED]
To: [Trustees](#)
Subject: Please don't cut music!!
Date: Saturday, March 18, 2023 8:10:46 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hello,

Please do not cut music!

Music brings people together, and provides an opportunity to learn new things.

It gives a chance for kids to show what they can do.

The music teachers are awesome people who make you feel good.

It is a huge part of why I like to go to school.

Cutting music would be a huge mistake!

Thank you,

[REDACTED] Age 12

Sent from my iPhone

From: [REDACTED]
To: [Trustees](#)
Subject: Please don't cut music programs
Date: Sunday, March 19, 2023 3:03:26 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hello,

I am urging you not to make any cuts to band or strings in the budget. I have 3 children in SD 61.

My oldest is in grade 7 at Central and plays violin, trombone and junior jazz. It is so great to see him learn new skills and develop as a musician. I am also happy to have something to keep him busy as he navigates the beginnings of teenagehood.

My two youngest children go to George Jay. I am so happy the school now has grade 5 strings. It is especially important at our school as many parents can not afford music lessons without it in the school. My grade 4 son is excited to try violin next year and practice with his older brother.

Please do not cut music programs in the budget.

Thank you,

[REDACTED]

Victoria

From: [REDACTED]
To: [Trustees](#)
Subject: RE: Music Matters
Date: Friday, March 17, 2023 8:51:05 AM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Dear Trustees

The music program in School District 61 is so essential for many reasons. I need not remind you of the importance for children to learn to work as a team and music making is one of the best ways to do that through being in an orchestra or a band. There are many studies that clearly show that learning to play an instrument helps cognitive and emotional development.

And beyond the social, intellectual, and mental health aspects, children, who learn to play together to make something beautiful (under the guidance of their amazing music mentors), will help to create a better world.

Please do not cut the music program in the district.

[REDACTED]
(former educator, grandparent of two SD61 students)
[REDACTED]

From: [REDACTED]
To: [Trustees](#)
Subject: SD61 Music Programs
Date: Friday, March 17, 2023 10:37:39 AM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

School Board Trustees,

It is my understanding that you are currently working toward the 2023/24 budget. As a part of this, I urge you to maintain the wonderful music programs that we have in our district, including the elementary strings program.

My son is currently in grade 6 at Lansdowne Middle School. Following his very rewarding experience in the optional grade 5 strings program last year playing cello, he has continued with this and now a part of both the Strings 6 program and the Band 6 program (playing clarinet). As part of this he is learning a love for music and the value of being in a community of like minded individuals.

The quality of these programs and the dedication that is put in by the music teachers is excellent. The life skills that my son and his classmates are learning (e.g. commitment, teamwork, patience) will stay with them for a lifetime. My own experiences with band and music have sparked a lifelong joy in me that I am seeing emerge in these music classes.

Furthermore, being a part of this music community has helped my son greatly in his transition to middle school and to develop new friendships. This program is a place of belonging for him where he feels safe. This has resulted in him regularly showing how happy he is this school year.

I have 2 younger children in elementary school that I am hoping will, along with their peers in schools throughout Victoria, continue to have the opportunity for similar experiences to those my son has had in these excellent music programs.

Thank you,

[REDACTED]

From: [REDACTED]
To: [Community Engagement](#)
Subject: String music program
Date: Tuesday, March 7, 2023 9:49:49 AM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Hello,

Please support continuation of the string program for SD61. These programs have a long history of enriching the public's life and providing opportunities that are not available to many families. The exposure to classical music through the strings programs improves other aspects of education.

Parents (and the rest of society) values this program and its history in Victoria. Do not be the ones to break that history and toss this valuable program into the trash simply to prioritize other aspects of the budget. Have the courage and confidence to choose programs that mean less to the public to modify to seek savings.

[REDACTED]

From: [REDACTED]
To: [Community Engagement](#)
Cc: [Caroline Manders](#)
Subject: The importance of music in our schools
Date: Saturday, March 4, 2023 3:40:27 PM

CAUTION: External email. DO NOT click links or open attachments unless you are confident about the source.

Here is an article about the importance of music in every classroom.

A friend from my Masters swim club has 2 daughters in middle school in Victoria. She was most concerned about SD61 cutting music programs. Just after she read the article referenced below, there was an orchestral presentation by school students from all levels. She said that it was fantastic and booked out. The last piece played created tears in the audience. What more proof is needed about the importance of music in young peoples' lives?

<https://www.ascd.org/el/articles/why-music-should-be-in-every-classroom>

Regards

[REDACTED]

[REDACTED]



Greater Victoria Teachers' Association

5-515 Dupplin Road Victoria BC V8Z 1C2
t. 250.595.0181 f. 250.595.0189 info@gvta.net gvta.net

via email

March 13, 2023

Board of Trustees
SD61 (Greater Victoria)
556 Boleskine Road
Victoria BC V8Z 1E8

Dear Trustees:

RE: Budget Input

As you deliberate next year's budget the GVTA recognizes the difficult decisions ahead of you. It was disappointing that the provincial budget did not include significant increases for education, and we urge you to voice your concerns to the province regarding the continued underfunding of education. In addition to contractual obligations the province needs to also increase funding to account for the rising costs of equipment, utilities, and fuel, to name a few. We have all seen how chronic underfunding has affected student learning and the district's ability to meet (or struggle to meet) student needs.

We have shared our concerns and needs during the Budget Committee meetings, and I would like to emphasize how the continued chronic underfunding of education is not sustainable, nor does it foster conditions conducive to improving student achievement. As you consider the budget, we urge you to ensure that funding is available for pedagogically sound class size, class composition, staffing levels, appropriate learning resources and equipment, and that any cuts needing to be made are those that are far away from the students and student services.

Sincerely,

Ilda Turcotte

cc: GVTA members

[REDACTED]
Victoria, BC
[REDACTED]

Monday, April 3, 2023

RE: SD61 Budget Concerns for 2023/24

To whom it concerns,

I am writing to express my concerns regarding decisions that will be made soon regarding the upcoming school year's budget for School District 61.

I am a parent of two children in SD61, in addition to being a teacher in the same district. I currently teach two exploratories: Creative Threads—through which students learn basic hand-sewing and machine-sewing skills; and Breads & Threads—through which students learn the skills needed to make basic, affordable breads from around the world.

At my school, students represent a wide range of cultures and socio-economic backgrounds, and so the value of learning how to sew, mend, and bake items for themselves and for their families through programs like this—at a time of high inflation and unaffordable costs of living—cannot be overstated. I have had the privilege of seeing students get excited about baking and introducing simple recipes to their families at home to save money on simple items like bread.

When there is talk of significant budget cuts, we parents and teachers know from past experience which programs are often considered first for the 'chopping block': Music, Library, Metal and Woodwork, Art, Home Economics, etc. And yet, it is often these kinds of programs that motivate students to even show up at school.

Over the past few years of Covid, our music programs (led by highly dedicated, empathetic teachers) have given students an outlet for the many emotions that have become the accompanying players to a global pandemic orchestra. Music is cathartic by nature, and it has never been needed more. One just has to attend a local school concert to see and, more importantly, to *sense* the joy that is evident amongst the students playing. For many students, this may also be the only opportunity that many of them can learn to play an instrument and to experience the power of music, given that the price of lessons can easily run up to \$1 per minute outside of school through private music teachers.

The same conclusions are drawn after an examination of the skills students learn and the sense of accomplishment they adopt through participation in programs like the ones mentioned above. For many of our students, the skills needed to make something out of

wood, metal, flour, fabric, etc. come at an unaffordable price outside of school programs. They cannot afford to attend the latest maker or technology camps—the camps that students from more affluent backgrounds are able to attend. And so it is vital that these kinds of programs that are often considered first for cuts during budget talks are preserved for the sake of PARITY. For the sake of students who need every opportunity *to be* and *to feel* successful in this glaringly disparate world.

We have heard talk of possible cuts to programs that involve machines which need ongoing maintenance. If this is true, I implore you to examine the shortage of workers in many trades in BC right now and corresponding predictions for job openings until year 2032. At the top of the list are cooks, automotive technicians, construction labourers, hair stylists & barbers, and carpenters.

<https://www.workbc.ca/research-labour-market/top-demand-trades>

Many students first develop their passions and fundamental skills through exploratory classes in middle school and then further them through a choice of electives in high school. This progression in students' development of skills can lead to successful careers in the trades, and/or lead to more self-sufficiency, and/or lead to a sense of joy and satisfaction. These building block-type programs are too essential to be considered 'extra' or superfluous to the curriculum and well-being of SD61 students.

As a parent and as an educator, I ask that you strongly consider these points when discussing what cuts are justified and deemed 'necessary' in upcoming budget discussions. Every one of our students—regardless of economic privilege and background—are counting on you to make informed decisions which will benefit them in their futures.

Thank you for your attention to these concerns,

A black rectangular redaction box covering the signature of the speaker.

TO: Board of Education
FROM: Katrina Stride, Secretary-Treasurer
DATE: April 6, 2023
RE: **2023-2024 Annual Budget**

Background

At the Special Board Budget Meeting held on April 4, 2023 the Board tabled the following motions:

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.

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.

The full agenda package from the April 4, 2023 meeting is attached.

Special Purpose Fund - New

On April 4, 2023, the Ministry of Education and Childcare publicly announced the Feeding Futures School Food Programs (FFSFP) Fund. Multi-year funding has been dedicated to increase food security for students by expanding or creating school food programs. The District allocation is \$2,253,290.

Schedule 3 – Annual Budget – Special Purpose Revenue and Expense and Schedule 3A – Annual Budget – Changes in Special Purpose Funds in the draft 2023-2024 Annual Budget Ministry Template have been updated to include this new funding. The updated draft 2023-2024 Annual Budget Ministry Template dated April 5, 2023 is attached.

Budget Bylaw - Unbalanced

As a result of the changes to Special Purpose Fund revenue and expense in Schedule 3 and 3A, there is also a change to Statement 2 – Annual Budget – Revenue and Expense, which is the Budget Bylaw Amount.

The Special Purpose Funds – Total Expense amount in the table below has increased by \$2,253,290, from \$36,120,890 to \$38,374,180, bringing the Total Budget Bylaw Amount to \$302,434,345 from \$300,181,055. The Total Budget Bylaw Amount of \$302,434,345 includes an unbalanced operating budget with a deficit of \$3,845,137.

	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	38,374,180	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	\$ 302,434,345	\$ 268,456,989

Budget Bylaw - Balanced

If the budget balancing initiatives presented to the Board on April 4, 2023 are approved, 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 \$300,601,593.

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.

	2023-2024 Annual Budget	2022-2023 Annual Budget
Operating – Total Expense	\$ 242,873,878	\$ 219,620,773
Operating – Total Capital Assets Purchased	980,000	-
Special Purpose Funds – Total Expense	38,374,180	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	\$ 300,601,593	\$ 268,456,989

Recommended Motions

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$300,601,593 be:

READ A FIRST TIME THE 6th day of April, 2023.

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$300,601,593 be:

READ A SECOND TIME THE 6th day of April, 2023.

That the Board of Education of School District No. 61 (Greater Victoria) agree to give all three readings of the 2023-2024 Annual Budget Bylaw at the Open Board meeting on April 6, 2023.

That the Board of Education of School District No. 61 (Greater Victoria) 2023-2024 Annual Budget Bylaw in the amount of \$300,601,593 be:

READ A THIRD TIME, PASSED AND ADOPTED, THE 6th day of April, 2023.

And that the Secretary-Treasurer and Board Chair be authorized to sign, seal and execute this bylaw on behalf of the Board.

Appendices

Special Board Budget Meeting April 4, 2023 Agenda Package

Draft 2023-2024 Annual Budget Ministry Template – Updated April 5, 2023



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>

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: 1st and 2nd 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 4th 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^wqə/ Thank you,

With gratitude I acknowledge the lək^wəŋiʔnəŋ 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.

Həyşx^wqə/ Thank you for your time and consideration.

Sonya McRae

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.

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
School-Aged			
Elementary, Middle and Secondary	19,793	19,802	19,619
Alternative	188	187	182
Continuing Education*	30	19	17
Distributed Learning*	27	31	44
Total School-Aged	20,038	20,039	19,862
Non-Graduated Adult Students*	21	24	25
Unique Student Needs			
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
International Students (Regular)	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
Total Operating Revenue	\$ 239,638,436	\$ 217,320,773	\$ 22,317,663

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
Total Operating Expense	\$ 244,706,630	\$ 219,620,773	\$ 25,085,857

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.

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

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

Projected 2023-2024 Deficit	\$ 3,845,137
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Budget Balancing Initiatives

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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Balance Budget to \$0	-
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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)

Chairperson of the Board

Secretary Treasurer

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

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
Ministry Operating Grant Funded FTE's		
School-Age	20,038,544	19,861,887
Adult	20,750	24,729
Total Ministry Operating Grant Funded FTE's	20,059,294	19,886,616
Revenues	\$	\$
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
Total Revenue	291,785,996	265,389,622
Expenses		
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
Total Expense	296,703,461	265,749,134
Net Revenue (Expense)	(4,917,465)	(359,512)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,203,057	2,300,000
Budgeted Surplus (Deficit), for the year	(2,714,408)	1,940,488
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	(3,845,137)	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,130,729	1,940,488
Budgeted Surplus (Deficit), for the year	(2,714,408)	1,940,488

School District No. 61 (Greater Victoria)

Statement 2

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

	2024 Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
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
Total Budget Bylaw Amount	300,181,055	268,456,989

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 \$
Surplus (Deficit) for the year	(4,917,465)	(359,512)
Effect of change in Tangible Capital Assets		
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)
Total Acquisition of Tangible Capital Assets	(48,229,100)	(37,199,976)
Amortization of Tangible Capital Assets	13,375,941	11,389,429
Total Effect of change in Tangible Capital Assets	(34,853,159)	(25,810,547)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(39,770,624)	(26,170,059)

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 \$
Revenues		
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
Total Revenue	239,638,436	217,320,773
Expenses		
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
Total Expense	244,706,630	219,620,773
Net Revenue (Expense)	(5,068,194)	(2,300,000)
Budgeted Prior Year Surplus Appropriation	2,203,057	2,300,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(980,000)	-
Total Net Transfers	(980,000)	-
Budgeted Surplus (Deficit), for the year	(3,845,137)	-

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 \$
Provincial Grants - Ministry of Education and Child Care		
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
Total Provincial Grants - Ministry of Education and Child Care	217,393,311	196,795,611
Provincial Grants - Other	274,039	287,750
Tuition		
Continuing Education	5,000	-
International and Out of Province Students	15,670,739	15,104,719
Distributed Learning	5,000	2,900
Total Tuition	15,680,739	15,107,619
Other Revenues		
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
Total Other Revenue	1,817,162	2,064,461
Rentals and Leases	3,007,985	2,696,572
Investment Income	1,465,200	368,760
Total Operating Revenue	239,638,436	217,320,773

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
	\$	\$
Salaries		
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
Total Salaries	182,193,146	162,860,708
Employee Benefits	43,475,612	37,928,774
Total Salaries and Benefits	225,668,758	200,789,482
Services and Supplies		
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
Total Services and Supplies	19,037,872	18,831,291
Total Operating Expense	244,706,630	219,620,773

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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							-
Total Function 1	107,842,193	14,300,002	22,522,214	6,640,935	1,131,286	9,618,121	162,054,751
4 District Administration							
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
Total Function 4	-	283,110	47,159	1,883,771	2,705,365	112,014	5,031,419
5 Operations and Maintenance							
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							-
Total Function 5	57,661	-	57,018	12,645,525	1,108,806	692,784	14,561,794
7 Transportation and Housing							
7.41 Transportation and Housing Administration				39,782	116,463		156,245
7.70 Student Transportation			271,616	106,356		10,965	388,937
Total Function 7	-	-	271,616	146,138	116,463	10,965	545,182
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,899,854	14,583,112	22,898,007	21,316,369	5,061,920	10,433,884	182,193,146

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	162,054,751	39,140,763	201,195,514	7,634,632	208,830,146	187,232,296
4 District Administration						
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
Total Function 4	5,031,419	1,063,236	6,094,655	847,985	6,942,640	6,617,225
5 Operations and Maintenance						
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
Total Function 5	14,561,794	3,144,094	17,705,888	9,594,187	27,300,075	24,555,227
7 Transportation and Housing						
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
Total Function 7	545,182	127,519	672,701	961,068	1,633,769	1,216,025
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	182,193,146	43,475,612	225,668,758	19,037,872	244,706,630	219,620,773

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 \$
Revenues		
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
Total Revenue	36,220,890	32,238,932
Expenses		
Instruction	35,290,359	31,424,881
Operations and Maintenance	830,531	814,051
Total Expense	36,120,890	32,238,932
Net Revenue (Expense)	100,000	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(100,000)	-
Total Net Transfers	(100,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year	-	-	743,433	68,215	4,198,380	-	20,000	-	200,000
Add: 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
Less: Allocated to Revenue	830,531	813,644	40,000	138,240	6,711,460	192,000	88,600	445,697	4,386,167
Deferred Revenue, end of year	-	-	777,356	68,215	4,198,380	-	-	-	-
Revenues									
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
Expenses									
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
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 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
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 25,000	\$ 227,284	\$ 30,000	\$	\$
Add: 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
Less: Allocated to Revenue	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	422,819
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
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
Expenses									
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
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

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	
	\$	\$	\$	\$
Revenues				
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
Total Revenue	15,857,670	69,000	15,926,670	15,829,917
Expenses				
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
Total Expense	15,875,941	-	15,875,941	13,889,429
Net Revenue (Expense)	(18,271)	69,000	50,729	1,940,488
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,080,000		1,080,000	
Total Net Transfers	1,080,000	-	1,080,000	-
Other Adjustments to Fund Balances				
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)	-	
Total Other Adjustments to Fund Balances	(1,410,406)	1,410,406	-	
Budgeted Surplus (Deficit), for the year	(348,677)	1,479,406	1,130,729	1,940,488

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.

**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
Enrolment					
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
Total Ministry Operating Grant Funded FTEs	19,866.160	19,886.616	20,059.294	19,986.200	19,841.800
Revenues					
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
Total Operating Revenue	217,767,551	217,320,773	239,638,436	238,935,680	237,639,154
Expenses					
Salaries					
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
Total Salaries	163,165,643	162,860,708	182,193,146	181,891,288	181,294,957
Employee Benefits	36,977,340	37,928,774	43,475,612	43,402,223	43,257,239
Total Salaries and Benefits	200,142,983	200,789,482	225,668,758	225,293,511	224,552,196

**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
Services and Supplies					
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
Total Services and Supplies	21,963,429	18,831,291	19,037,872	18,886,052	18,654,972
Total Operating Expenses	222,106,412	219,620,773	244,706,630	244,179,563	243,207,169
Net Revenue (Expense)	(4,338,861)	(2,300,000)	(5,068,194)	(5,243,883)	(5,568,015)
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
Total Operating Surplus (Deficit) for the year	-	-	(3,845,137)	(6,220,533)	(6,122,530)

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

Student and Educator Devices 3 Year Budget			
Equipment	Year 1 - 2023/24	Year 2 - 2024/25	Year 3 - 2025/26
Student Devices	<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	\$ -	\$ -
	\$ 48,000	\$ 1,240,515	\$ 1,147,412
Staff Devices	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Educator Laptops	\$ 651,638	\$ 188,292	\$ -
Monitors	\$ -	\$ -	\$ 146,160
Admin PCs	\$ -	\$ 276,900	\$ -
	\$ 651,638	\$ 465,192	\$ 146,160
Totals	\$ 699,638	\$ 1,705,707	\$ 1,293,572

Network Infrastructure Five Year Plan and Budget - 2021/22 to 2025/26			
Equipment	Year 3 - 2023/24	Year 4 - 2024/25	Year 5 - 2025/26
School/Site Network	<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	
	\$ 402,000	\$ 236,000	\$ 364,000
Data Center	<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
	\$ 16,250	\$ 438,000	\$ 300,000
Totals	\$ 418,250	\$ 674,000	\$ 664,000

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 \$302,434,345 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 6th DAY OF APRIL, 2023;

READ A SECOND TIME THE 6th DAY OF APRIL, 2023;

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

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

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

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
Ministry Operating Grant Funded FTE's		
School-Age	20,038,544	19,861,887
Adult	20,750	24,729
Total Ministry Operating Grant Funded FTE's	20,059,294	19,886,616
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	251,588,931	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
Total Revenue	294,039,286	265,389,622
Expenses		
Instruction	246,373,795	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
Total Expense	298,956,751	265,749,134
Net Revenue (Expense)	(4,917,465)	(359,512)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,203,057	2,300,000
Budgeted Surplus (Deficit), for the year	(2,714,408)	1,940,488
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	(3,845,137)	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,130,729	1,940,488
Budgeted Surplus (Deficit), for the year	(2,714,408)	1,940,488

School District No. 61 (Greater Victoria)

Statement 2

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

	2024 Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	244,706,630	219,620,773
Operating - Tangible Capital Assets Purchased	980,000	
Special Purpose Funds - Total Expense	38,374,180	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
Total Budget Bylaw Amount	302,434,345	268,456,989

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 \$
Surplus (Deficit) for the year	(4,917,465)	(359,512)
Effect of change in Tangible Capital Assets		
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)
Total Acquisition of Tangible Capital Assets	(48,229,100)	(37,199,976)
Amortization of Tangible Capital Assets	13,375,941	11,389,429
Total Effect of change in Tangible Capital Assets	(34,853,159)	(25,810,547)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(39,770,624)	(26,170,059)

School District No. 61 (Greater Victoria)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024	2023
	Annual Budget	Annual Budget
	\$	\$
Revenues		
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
Total Revenue	239,638,436	217,320,773
Expenses		
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
Total Expense	244,706,630	219,620,773
Net Revenue (Expense)	(5,068,194)	(2,300,000)
Budgeted Prior Year Surplus Appropriation	2,203,057	2,300,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(980,000)	-
Total Net Transfers	(980,000)	-
Budgeted Surplus (Deficit), for the year	(3,845,137)	-

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 \$
Provincial Grants - Ministry of Education and Child Care		
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
Total Provincial Grants - Ministry of Education and Child Care	217,393,311	196,795,611
Provincial Grants - Other	274,039	287,750
Tuition		
Continuing Education	5,000	-
International and Out of Province Students	15,670,739	15,104,719
Distributed Learning	5,000	2,900
Total Tuition	15,680,739	15,107,619
Other Revenues		
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
Total Other Revenue	1,817,162	2,064,461
Rentals and Leases	3,007,985	2,696,572
Investment Income	1,465,200	368,760
Total Operating Revenue	239,638,436	217,320,773

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
	\$	\$
Salaries		
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
Total Salaries	182,193,146	162,860,708
Employee Benefits	43,475,612	37,928,774
Total Salaries and Benefits	225,668,758	200,789,482
Services and Supplies		
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
Total Services and Supplies	19,037,872	18,831,291
Total Operating Expense	244,706,630	219,620,773

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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							-
Total Function 1	107,842,193	14,300,002	22,522,214	6,640,935	1,131,286	9,618,121	162,054,751
4 District Administration							
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
Total Function 4	-	283,110	47,159	1,883,771	2,705,365	112,014	5,031,419
5 Operations and Maintenance							
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							-
Total Function 5	57,661	-	57,018	12,645,525	1,108,806	692,784	14,561,794
7 Transportation and Housing							
7.41 Transportation and Housing Administration				39,782	116,463		156,245
7.70 Student Transportation			271,616	106,356		10,965	388,937
Total Function 7	-	-	271,616	146,138	116,463	10,965	545,182
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	107,899,854	14,583,112	22,898,007	21,316,369	5,061,920	10,433,884	182,193,146

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	162,054,751	39,140,763	201,195,514	7,634,632	208,830,146	187,232,296
4 District Administration						
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
Total Function 4	5,031,419	1,063,236	6,094,655	847,985	6,942,640	6,617,225
5 Operations and Maintenance						
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
Total Function 5	14,561,794	3,144,094	17,705,888	9,594,187	27,300,075	24,555,227
7 Transportation and Housing						
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
Total Function 7	545,182	127,519	672,701	961,068	1,633,769	1,216,025
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	182,193,146	43,475,612	225,668,758	19,037,872	244,706,630	219,620,773

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 \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	31,695,620	26,173,312
Other Revenue	6,500,000	6,000,000
Investment Income	278,560	65,620
Total Revenue	38,474,180	32,238,932
Expenses		
Instruction	37,543,649	31,424,881
Operations and Maintenance	830,531	814,051
Total Expense	38,374,180	32,238,932
Net Revenue (Expense)	100,000	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(100,000)	-
Total Net Transfers	(100,000)	-
Budgeted Surplus (Deficit), for the year	-	-

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
	\$	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year	-	-	743,433	68,215	4,198,380	-	20,000	-	200,000
Add: 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
Less: Allocated to Revenue	830,531	813,644	40,000	138,240	6,711,460	192,000	88,600	445,697	4,386,167
Deferred Revenue, end of year	-	-	777,356	68,215	4,198,380	-	-	-	-
Revenues									
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
Expenses									
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
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 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	School Food Programs
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 25,000	\$ 227,284	\$ 30,000	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	768,811	19,822,238	48,000	11,250			19,000	175,000	2,253,290
Other									
Investment Income									
	768,811	19,822,238	48,000	11,250	-	-	19,000	175,000	2,253,290
Less: Allocated to Revenue	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	2,253,290
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
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	2,253,290
Other Revenue									
Investment Income									
	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	2,253,290
Expenses									
Salaries									
Teachers		15,921,476							
Principals and Vice Principals								143,404	135,082
Educational Assistants									80,454
Support Staff	184,062								
Substitutes	454,683						20,000		
	638,745	15,921,476	-	-	-	-	20,000	143,404	215,536
Employee Benefits	130,066	3,900,762					3,940	29,971	47,541
Services and Supplies			68,000	16,250	25,000	227,284	25,060	1,625	1,990,213
	768,811	19,822,238	68,000	16,250	25,000	227,284	49,000	175,000	2,253,290
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 61 (Greater Victoria)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Ledger School	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	422,819	993,149		31,168,336
Other				6,520,000
Investment Income			9,125	294,608
	422,819	993,149	9,125	37,982,944
Less: Allocated to Revenue	422,819	993,149	7,000	38,474,180
Deferred Revenue, end of year	-	-	124,338	5,168,289
Revenues				
Provincial Grants - Ministry of Education and Child Care	422,819	993,149		31,695,620
Other Revenue				6,500,000
Investment Income			7,000	278,560
	422,819	993,149	7,000	38,474,180
Expenses				
Salaries				
Teachers	216,801	239,054		17,578,334
Principals and Vice Principals	17,270	40,566		425,052
Educational Assistants	78,973	186,179		1,557,614
Support Staff		33,741		344,711
Substitutes	8,073		400	690,205
	321,117	499,540	400	20,595,916
Employee Benefits	77,684	115,815	80	4,981,271
Services and Supplies	24,018	377,794	6,520	12,796,993
	422,819	993,149	7,000	38,374,180
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	
	\$	\$	\$	\$
Revenues				
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
Total Revenue	15,857,670	69,000	15,926,670	15,829,917
Expenses				
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
Total Expense	15,875,941	-	15,875,941	13,889,429
Net Revenue (Expense)	(18,271)	69,000	50,729	1,940,488
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,080,000		1,080,000	
Total Net Transfers	1,080,000	-	1,080,000	-
Other Adjustments to Fund Balances				
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)	-	
Total Other Adjustments to Fund Balances	(1,410,406)	1,410,406	-	
Budgeted Surplus (Deficit), for the year	(348,677)	1,479,406	1,130,729	1,940,488