

Amended Annual Budget

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

June 30, 2025

# School District No. 61 (Greater Victoria)

June 30, 2025

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

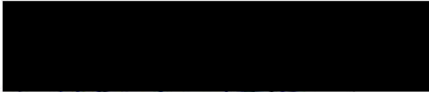
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 61 (GREATER VICTORIA) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2024/2025 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 61 (Greater Victoria) Amended Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$331,794,923 for the 2024/2025 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2024/2025.

READ A FIRST TIME THE 25th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2025;

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 61 (Greater Victoria)  
Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 25th DAY OF FEBRUARY, 2025.

  
Secretary Treasurer

# School District No. 61 (Greater Victoria)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	20,758,346	20,604,798
Adult	40,375	39,313
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>20,798,721</b>	<b>20,644,111</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	281,734,633	269,153,333
Other	286,649	283,750
Tuition	15,932,047	15,676,233
Other Revenue	10,803,652	9,909,039
Rentals and Leases	3,512,650	3,221,690
Investment Income	1,950,026	2,207,195
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000	3,808,000
Amortization of Deferred Capital Revenue	11,199,100	11,154,340
<b>Total Revenue</b>	<b>329,226,757</b>	<b>315,413,580</b>
<b>Expenses</b>		
Instruction	270,214,657	258,783,872
District Administration	7,188,956	7,003,132
Operations and Maintenance	49,353,244	48,186,319
Transportation and Housing	1,893,175	1,621,551
<b>Total Expense</b>	<b>328,650,032</b>	<b>315,594,874</b>
<b>Net Revenue (Expense)</b>	<b>576,725</b>	<b>(181,294)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,913,316</b>	<b>1,897,592</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,490,041</b>	<b>1,716,298</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,490,041	1,716,298
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,490,041</b>	<b>1,716,298</b>

# School District No. 61 (Greater Victoria)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	263,455,261	256,681,869
Operating - Tangible Capital Assets Purchased	2,903,930	2,311,471
Special Purpose Funds - Total Expense	45,580,438	40,171,692
Special Purpose Funds - Tangible Capital Assets Purchased	240,961	100,000
Capital Fund - Total Expense	19,614,333	18,741,313
<b>Total Budget Bylaw Amount</b>	<b>331,794,923</b>	<b>318,006,345</b>

Approved by the Board

[Redacted Signature]

February 25, 2025

Signature of the Chairperson of the Board of Education

Date Signed

[Redacted Signature]

February 25, 2025

Signature of the Superintendent

Date Signed

[Redacted Signature]

February 25, 2025

Signature of the Secretary Treasurer

Date Signed

# School District No. 61 (Greater Victoria)

Statement 4

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

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>576,725</b>	<b>(181,294)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(3,144,891)	(2,411,471)
From Deferred Capital Revenue	(39,793,969)	(41,945,121)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(42,938,860)</b>	<b>(44,356,592)</b>
Amortization of Tangible Capital Assets	15,737,825	15,741,313
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(27,201,035)</b>	<b>(28,615,279)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(26,624,310)</b>	<b>(28,796,573)</b>

# School District No. 61 (Greater Victoria)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	9,060,318	-	24,328,047	<b>33,388,365</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	1,031,489	240,961	(695,725)	<b>576,725</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(2,903,930)	(240,961)	3,144,891	-
Local Capital	(40,875)		40,875	-
<b>Net Changes for the year</b>	<b>(1,913,316)</b>	<b>-</b>	<b>2,490,041</b>	<b>576,725</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>7,147,002</b>	<b>-</b>	<b>26,818,088</b>	<b>33,965,090</b>

# School District No. 61 (Greater Victoria)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	239,894,192	233,113,195
Other	286,649	283,750
Tuition	15,932,047	15,676,233
Other Revenue	3,180,081	3,004,812
Rentals and Leases	3,512,650	3,221,690
Investment Income	1,681,131	1,796,068
<b>Total Revenue</b>	<b>264,486,750</b>	<b>257,095,748</b>
<b>Expenses</b>		
Instruction	225,465,483	219,440,811
District Administration	7,188,956	7,003,132
Operations and Maintenance	28,907,647	28,616,375
Transportation and Housing	1,893,175	1,621,551
<b>Total Expense</b>	<b>263,455,261</b>	<b>256,681,869</b>
<b>Net Revenue (Expense)</b>	<b>1,031,489</b>	<b>413,879</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,913,316</b>	<b>1,897,592</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(2,903,930)	(2,311,471)
Local Capital	(40,875)	-
<b>Total Net Transfers</b>	<b>(2,944,805)</b>	<b>(2,311,471)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 61 (Greater Victoria)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	235,201,215	230,854,057
ISC/LEA Recovery	(795,694)	(940,239)
Other Ministry of Education and Child Care Grants		
Pay Equity	2,896,617	2,896,617
Funding for Graduated Adults	65,082	58,679
Student Transportation Fund	20,027	20,027
Support Staff Benefits Grant	204,814	204,814
FSA Scorer Grant	17,740	19,240
Labour Settlement Funding	2,284,391	-
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>239,894,192</b>	<b>233,113,195</b>
<b>Provincial Grants - Other</b>	<b>286,649</b>	<b>283,750</b>
<b>Tuition</b>		
Continuing Education	1,500	3,500
International and Out of Province Students	15,928,547	15,667,733
Distributed Learning	2,000	5,000
<b>Total Tuition</b>	<b>15,932,047</b>	<b>15,676,233</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	1,740	2,700
Funding from First Nations	795,694	940,239
Miscellaneous		
Cafeteria Revenue	242,000	200,000
International Education Revenues	1,547,205	1,285,439
ArtStarts Grant	17,600	17,600
Municipal Crossing Guard Revenue	260,361	362,961
Miscellaneous	256,674	135,873
BC Hydro Commercial Energy Manager Program	58,807	60,000
<b>Total Other Revenue</b>	<b>3,180,081</b>	<b>3,004,812</b>
<b>Rentals and Leases</b>	<b>3,512,650</b>	<b>3,221,690</b>
<b>Investment Income</b>	<b>1,681,131</b>	<b>1,796,068</b>
<b>Total Operating Revenue</b>	<b>264,486,750</b>	<b>257,095,748</b>

# School District No. 61 (Greater Victoria)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	112,679,249	111,628,325
Principals and Vice Principals	14,656,559	14,773,538
Educational Assistants	25,350,687	23,546,895
Support Staff	22,259,815	21,695,793
Other Professionals	5,597,571	5,434,157
Substitutes	13,315,637	12,357,749
<b>Total Salaries</b>	<b>193,859,518</b>	<b>189,436,457</b>
<b>Employee Benefits</b>	<b>47,101,045</b>	<b>47,137,413</b>
<b>Total Salaries and Benefits</b>	<b>240,960,563</b>	<b>236,573,870</b>
<b>Services and Supplies</b>		
Services	9,176,424	7,940,940
Student Transportation	1,329,343	1,056,234
Professional Development and Travel	909,339	589,539
Rentals and Leases	62,851	62,851
Dues and Fees	143,747	131,133
Insurance	629,435	599,177
Supplies	6,175,139	5,029,375
Utilities	4,068,420	4,698,750
<b>Total Services and Supplies</b>	<b>22,494,698</b>	<b>20,107,999</b>
<b>Total Operating Expense</b>	<b>263,455,261</b>	<b>256,681,869</b>

# School District No. 61 (Greater Victoria)

Schedule 2C

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

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	86,232,460	4,262,650	2,943,445	234,584	226,639	10,216,666	<b>104,116,444</b>
1.03 Career Programs	760,183	154,955	309,802			36,004	<b>1,260,944</b>
1.07 Library Services	2,757,149			439,291		142,154	<b>3,338,594</b>
1.08 Counselling	2,601,651	14,202				143,255	<b>2,759,108</b>
1.10 Inclusive Education	12,102,271	516,416	20,562,535	281,195		1,706,649	<b>35,169,066</b>
1.20 Early Learning and Child Care			86,614				<b>86,614</b>
1.30 English Language Learning	3,090,907	172,169	108,703	1,630		184,528	<b>3,557,937</b>
1.31 Indigenous Education	554,853	79,438	982,229	99,588	177,074	39,494	<b>1,932,676</b>
1.41 School Administration		9,101,267		4,962,430		31,010	<b>14,094,707</b>
1.61 Continuing Education	254,292	33,225		67,566		2,500	<b>357,583</b>
1.62 International and Out of Province Students	4,258,862		5,813	841,679	918,159	346,781	<b>6,371,294</b>
1.64 Other	7,230		9,090			402	<b>16,722</b>
<b>Total Function 1</b>	<b>112,619,858</b>	<b>14,334,322</b>	<b>25,008,231</b>	<b>6,927,963</b>	<b>1,321,872</b>	<b>12,849,443</b>	<b>173,061,689</b>
<b>4 District Administration</b>							
4.11 Educational Administration		205,950		318,659	897,330	24,034	<b>1,445,973</b>
4.40 School District Governance					328,300		<b>328,300</b>
4.41 Business Administration		116,287		1,422,650	1,604,746	52,184	<b>3,195,867</b>
<b>Total Function 4</b>	<b>-</b>	<b>322,237</b>	<b>-</b>	<b>1,741,309</b>	<b>2,830,376</b>	<b>76,218</b>	<b>4,970,140</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	59,391		58,728	373,994	1,156,318	22,738	<b>1,671,169</b>
5.50 Maintenance Operations				11,863,002	159,685	355,724	<b>12,378,411</b>
5.52 Maintenance of Grounds				1,234,291			<b>1,234,291</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>59,391</b>	<b>-</b>	<b>58,728</b>	<b>13,471,287</b>	<b>1,316,003</b>	<b>378,462</b>	<b>15,283,871</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					129,320		<b>129,320</b>
7.70 Student Transportation			283,728	119,256		11,514	<b>414,498</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>283,728</b>	<b>119,256</b>	<b>129,320</b>	<b>11,514</b>	<b>543,818</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>112,679,249</b>	<b>14,656,559</b>	<b>25,350,687</b>	<b>22,259,815</b>	<b>5,597,571</b>	<b>13,315,637</b>	<b>193,859,518</b>

# School District No. 61 (Greater Victoria)

Schedule 2C

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

Year Ended June 30, 2025

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2025 Amended Annual Budget \$	2025 Annual Budget \$
<b>1 Instruction</b>						
1.02 Regular Instruction	104,116,444	25,426,928	129,543,372	3,506,305	133,049,677	131,866,040
1.03 Career Programs	1,260,944	313,128	1,574,072	915,391	2,489,463	2,135,040
1.07 Library Services	3,338,594	830,338	4,168,932	106,660	4,275,592	3,781,642
1.08 Counselling	2,759,108	683,056	3,442,164	4,079	3,446,243	3,334,364
1.10 Inclusive Education	35,169,066	9,004,771	44,173,837	1,208,781	45,382,618	42,966,465
1.20 Early Learning and Child Care	86,614	21,999	108,613		108,613	120,417
1.30 English Language Learning	3,557,937	875,697	4,433,634	109,813	4,543,447	4,247,099
1.31 Indigenous Education	1,932,676	481,230	2,413,906	1,004,316	3,418,222	3,109,445
1.41 School Administration	14,094,707	3,227,576	17,322,283	91,342	17,413,625	17,008,865
1.61 Continuing Education	357,583	90,019	447,602	3,100	450,702	353,872
1.62 International and Out of Province Students	6,371,294	1,557,434	7,928,728	2,843,688	10,772,416	10,407,812
1.64 Other	16,722	4,329	21,051	93,814	114,865	109,750
<b>Total Function 1</b>	<b>173,061,689</b>	<b>42,516,505</b>	<b>215,578,194</b>	<b>9,887,289</b>	<b>225,465,483</b>	<b>219,440,811</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,445,973	296,453	1,742,426	101,605	1,844,031	1,743,132
4.40 School District Governance	328,300	35,513	363,813	362,519	726,332	510,764
4.41 Business Administration	3,195,867	711,989	3,907,856	710,737	4,618,593	4,749,236
<b>Total Function 4</b>	<b>4,970,140</b>	<b>1,043,955</b>	<b>6,014,095</b>	<b>1,174,861</b>	<b>7,188,956</b>	<b>7,003,132</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,671,169	345,044	2,016,213	770,924	2,787,137	2,667,785
5.50 Maintenance Operations	12,378,411	2,794,985	15,173,396	3,933,494	19,106,890	18,413,286
5.52 Maintenance of Grounds	1,234,291	272,529	1,506,820	418,893	1,925,713	1,835,567
5.56 Utilities	-	-	-	5,087,907	5,087,907	5,699,737
<b>Total Function 5</b>	<b>15,283,871</b>	<b>3,412,558</b>	<b>18,696,429</b>	<b>10,211,218</b>	<b>28,907,647</b>	<b>28,616,375</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	129,320	24,185	153,505	3,360	156,865	152,481
7.70 Student Transportation	414,498	103,842	518,340	1,217,970	1,736,310	1,469,070
<b>Total Function 7</b>	<b>543,818</b>	<b>128,027</b>	<b>671,845</b>	<b>1,221,330</b>	<b>1,893,175</b>	<b>1,621,551</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>193,859,518</b>	<b>47,101,045</b>	<b>240,960,563</b>	<b>22,494,698</b>	<b>263,455,261</b>	<b>256,681,869</b>

# School District No. 61 (Greater Victoria)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	37,963,933	33,040,138
Other Revenue	7,623,571	6,904,227
Investment Income	233,895	327,327
<b>Total Revenue</b>	<b>45,821,399</b>	<b>40,271,692</b>
<b>Expenses</b>		
Instruction	44,749,174	39,343,061
Operations and Maintenance	831,264	828,631
<b>Total Expense</b>	<b>45,580,438</b>	<b>40,171,692</b>
<b>Net Revenue (Expense)</b>	<b>240,961</b>	<b>100,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(240,961)	(100,000)
<b>Total Net Transfers</b>	<b>(240,961)</b>	<b>(100,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 61 (Greater Victoria)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
<b>Deferred Revenue, beginning of year</b>			765,903		4,911,497	18,595	63,042	14,529	149,928
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	810,431	817,401		147,830		192,000	71,050	521,347	4,277,695
Other			15,000		7,603,709				
Investment Income	20,833		58,208		104,062				
	831,264	817,401	73,208	147,830	7,707,771	192,000	71,050	521,347	4,277,695
<b>Less:</b> Allocated to Revenue	831,264	817,401	45,000	147,830	7,727,633	210,595	104,092	535,876	4,327,623
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>794,111</b>	-	<b>4,891,635</b>	-	<b>30,000</b>	-	<b>100,000</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	810,431	817,401		147,830		210,595	104,092	535,876	4,327,623
Other Revenue					7,623,571				
Investment Income	20,833		45,000		104,062				
	831,264	817,401	45,000	147,830	7,727,633	210,595	104,092	535,876	4,327,623
<b>Expenses</b>									
Salaries									
Teachers					30,984			57,060	1,398,861
Principals and Vice Principals				3,885				64,514	298,014
Educational Assistants		624,990		112,008	1,684	137,783			168,256
Support Staff								20,585	92,456
Other Professionals									
Substitutes		24,609			90,000		30,000	150,000	88,281
	-	649,599	-	115,893	122,668	137,783	30,000	292,159	2,045,868
Employee Benefits		167,802		29,370	28,559	36,372	6,480	65,618	503,958
Services and Supplies	831,264		45,000	2,567	7,376,406	36,440	67,612	178,099	1,764,797
	831,264	817,401	45,000	147,830	7,527,633	210,595	104,092	535,876	4,314,623
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	200,000	-	-	-	13,000
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased					(200,000)				(13,000)
	-	-	-	-	(200,000)	-	-	-	(13,000)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>						68,282			

# School District No. 61 (Greater Victoria)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2025

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			282,123	42,810	11,631	16,323	25,590	634,839	15,807
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	801,257	22,026,852	2,715,461	97,154	48,000	11,250			19,000
Other									
Investment Income									
	801,257	22,026,852	2,715,461	97,154	48,000	11,250	-	-	19,000
<b>Less:</b> Allocated to Revenue	801,257	22,026,852	2,715,461	139,964	59,631	27,573	25,590	634,839	34,807
Recovered			282,123						
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	801,257	22,026,852	2,715,461	139,964	59,631	27,573	25,590	634,839	34,807
Other Revenue									
Investment Income									
	801,257	22,026,852	2,715,461	139,964	59,631	27,573	25,590	634,839	34,807
<b>Expenses</b>									
Salaries									
Teachers		16,335,152	325,689						
Principals and Vice Principals									
Educational Assistants									
Support Staff	189,817			27,124					
Other Professionals									
Substitutes	464,816	1,220,798	1,896,976		1,000				20,000
	654,633	17,555,950	2,222,665	27,124	1,000	-	-	-	20,000
Employee Benefits	146,624	4,429,155	492,796	7,161	114				4,320
Services and Supplies		41,747		105,679	58,517	27,573	25,590	634,839	10,487
	801,257	22,026,852	2,715,461	139,964	59,631	27,573	25,590	634,839	34,807
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>	1,737,633				48,000				

# School District No. 61 (Greater Victoria)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Estate Trust	Ledger School	Provincial Inclusion Outreach	Inclusion Outreach Literacy	K-12 Literacy Supports Professional Learning Grant	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	8,182	304,869	5,000	166,872	35,168	39,878			7,512,586
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	2,264,368	182,600		549,131	986,121	283,840	208,468	37,206,256
Other									7,618,709
Investment Income				12,682					195,785
	175,000	2,264,368	182,600	12,682	549,131	986,121	283,840	208,468	45,020,750
<b>Less:</b> Allocated to Revenue	183,182	2,319,237	187,600	64,000	549,131	986,121	283,840	35,000	45,821,399
Recovered									282,123
<b>Deferred Revenue, end of year</b>	-	250,000	-	115,554	35,168	39,878	-	173,468	6,429,814
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	183,182	2,319,237	187,600		549,131	986,121	283,840	35,000	37,963,933
Other Revenue									7,623,571
Investment Income				64,000					233,895
	183,182	2,319,237	187,600	64,000	549,131	986,121	283,840	35,000	45,821,399
<b>Expenses</b>									
Salaries									
Teachers					283,214	132,844	44,803		18,608,607
Principals and Vice Principals	151,640	73,696			14,431	25,915	7,179		639,274
Educational Assistants		286,813			101,334	189,423	63,141		1,685,432
Support Staff		27,550				34,764	5,777		377,488
Other Professionals									20,585
Substitutes		336			10,452			24,671	4,021,939
	151,640	388,395	-	-	409,431	382,946	120,900	24,671	25,353,325
Employee Benefits	31,542	98,394			103,901	96,746	30,545	5,329	6,284,786
Services and Supplies		1,822,448	187,600	46,039	35,799	506,429	132,395	5,000	13,942,327
	183,182	2,309,237	187,600	46,039	549,131	986,121	283,840	35,000	45,580,438
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	10,000	-	17,961	-	-	-	-	240,961
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased		(10,000)		(17,961)					(240,961)
	-	(10,000)	-	(17,961)	-	-	-	-	(240,961)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>									<b>1,853,915</b>



# School District No. 61 (Greater Victoria)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	3,876,508		<b>3,876,508</b>	3,000,000
Investment Income		35,000	<b>35,000</b>	83,800
Gain (Loss) on Disposal of Tangible Capital Assets	3,808,000		<b>3,808,000</b>	3,808,000
Amortization of Deferred Capital Revenue	11,199,100		<b>11,199,100</b>	11,154,340
<b>Total Revenue</b>	<b>18,883,608</b>	<b>35,000</b>	<b>18,918,608</b>	18,046,140
<b>Expenses</b>				
Operations and Maintenance	3,876,508		<b>3,876,508</b>	3,000,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	15,737,825		<b>15,737,825</b>	15,741,313
<b>Total Expense</b>	<b>19,614,333</b>	-	<b>19,614,333</b>	18,741,313
<b>Net Revenue (Expense)</b>	<b>(730,725)</b>	<b>35,000</b>	<b>(695,725)</b>	(695,173)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	3,144,891		<b>3,144,891</b>	2,411,471
Local Capital		40,875	<b>40,875</b>	
<b>Total Net Transfers</b>	<b>3,144,891</b>	<b>40,875</b>	<b>3,185,766</b>	2,411,471
<b>Other Adjustments to Fund Balances</b>				
District Portion of Proceeds on Disposal	(3,808,000)	3,808,000	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>(3,808,000)</b>	<b>3,808,000</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,393,834)</b>	<b>3,883,875</b>	<b>2,490,041</b>	1,716,298