

2026-2027 Annual Budget



Date: March 30, 2026

Presented: Special Budget Meeting – Public Engagement

Location: SJ Willis Education Centre

www.sd61.bc.ca



Territorial Acknowledgement

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



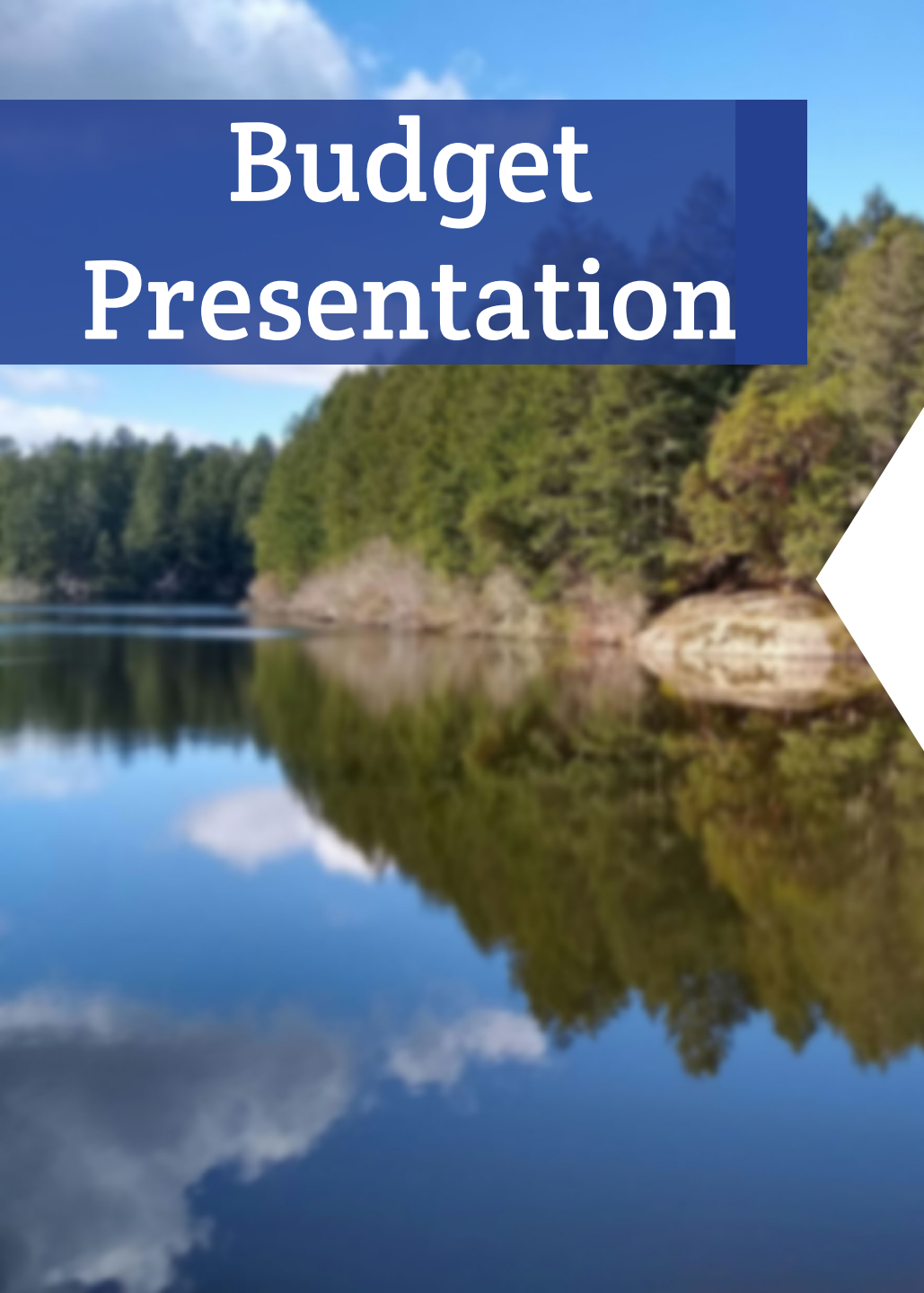
Agenda

1. **Welcome**
2. **Budget Presentation**
3. **Discussion and Feedback (Round Table)**
4. **Correspondence** (requested by individuals to be included in the agenda package)
5. **Online Feedback Form**

Welcome



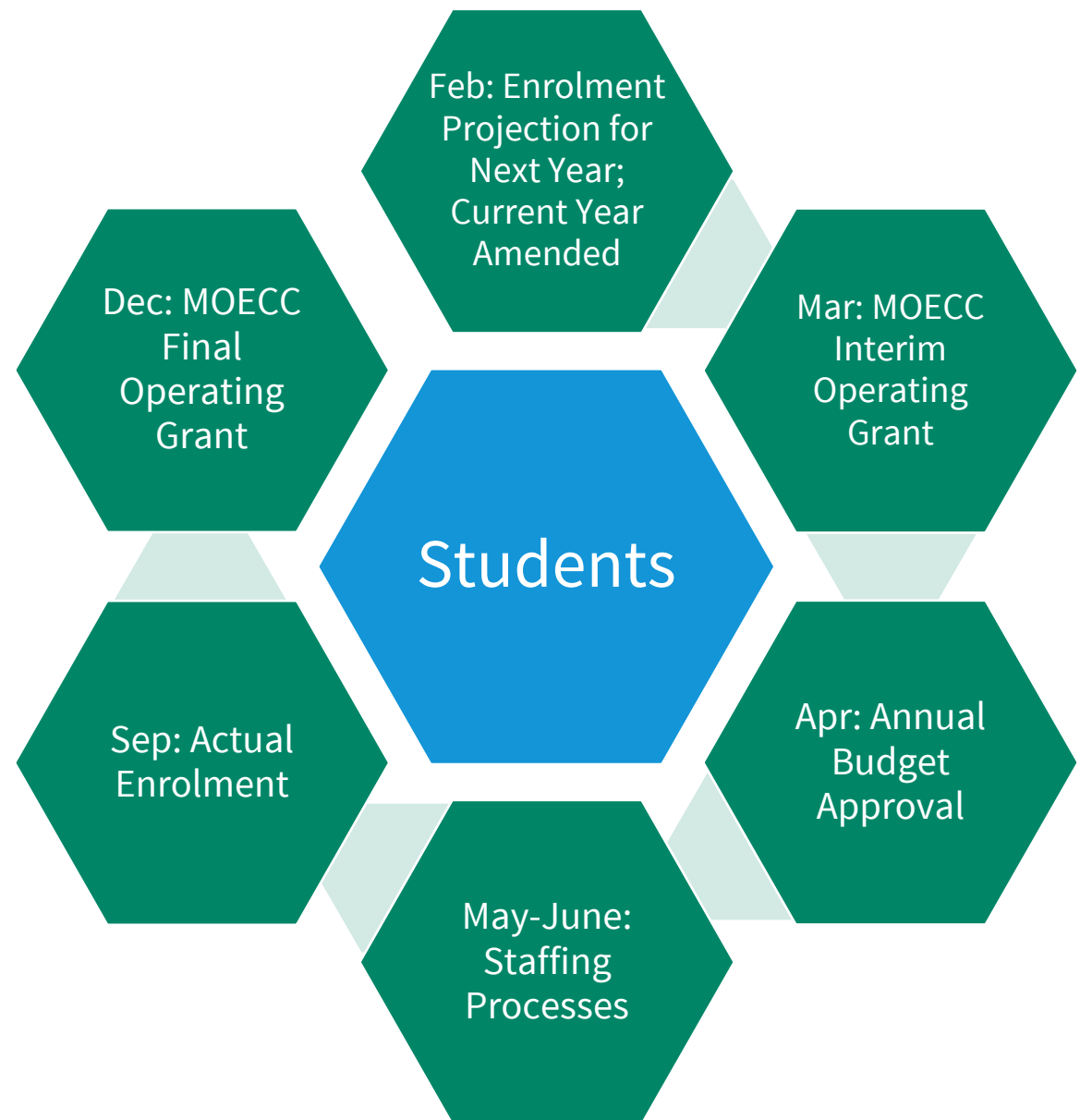
Budget Presentation



Budget Overview



Budget Cycle



Budget Scope

The Board-approved budget is comprised of three separate funds:

OPERATING

Includes revenues and expenses related to the daily operation of the District, including school and administrative functions, facilities operations and transportation. Any surplus at year end is carried forward to future years.

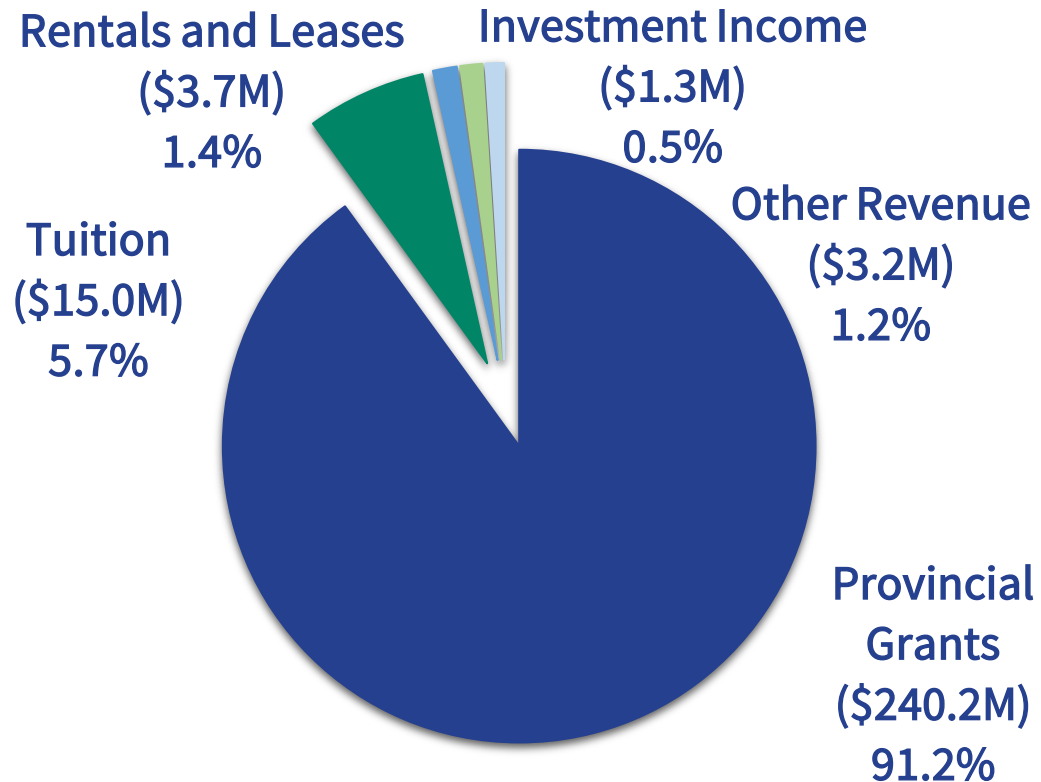
SPECIAL PURPOSE

Includes restricted grants and other funding subject to a legislative or contractual restriction on its use. Revenues are recognized as expenditures are incurred. Any funds received in excess of expenditures are recorded as deferred revenue, not as surplus.

CAPITAL

Includes financial activities for tangible capital assets, including sites, buildings, furniture & equipment, vehicles, computer hardware and software funded from Ministry of Education and Child Care capital grants, local capital, operating and special purpose funds.

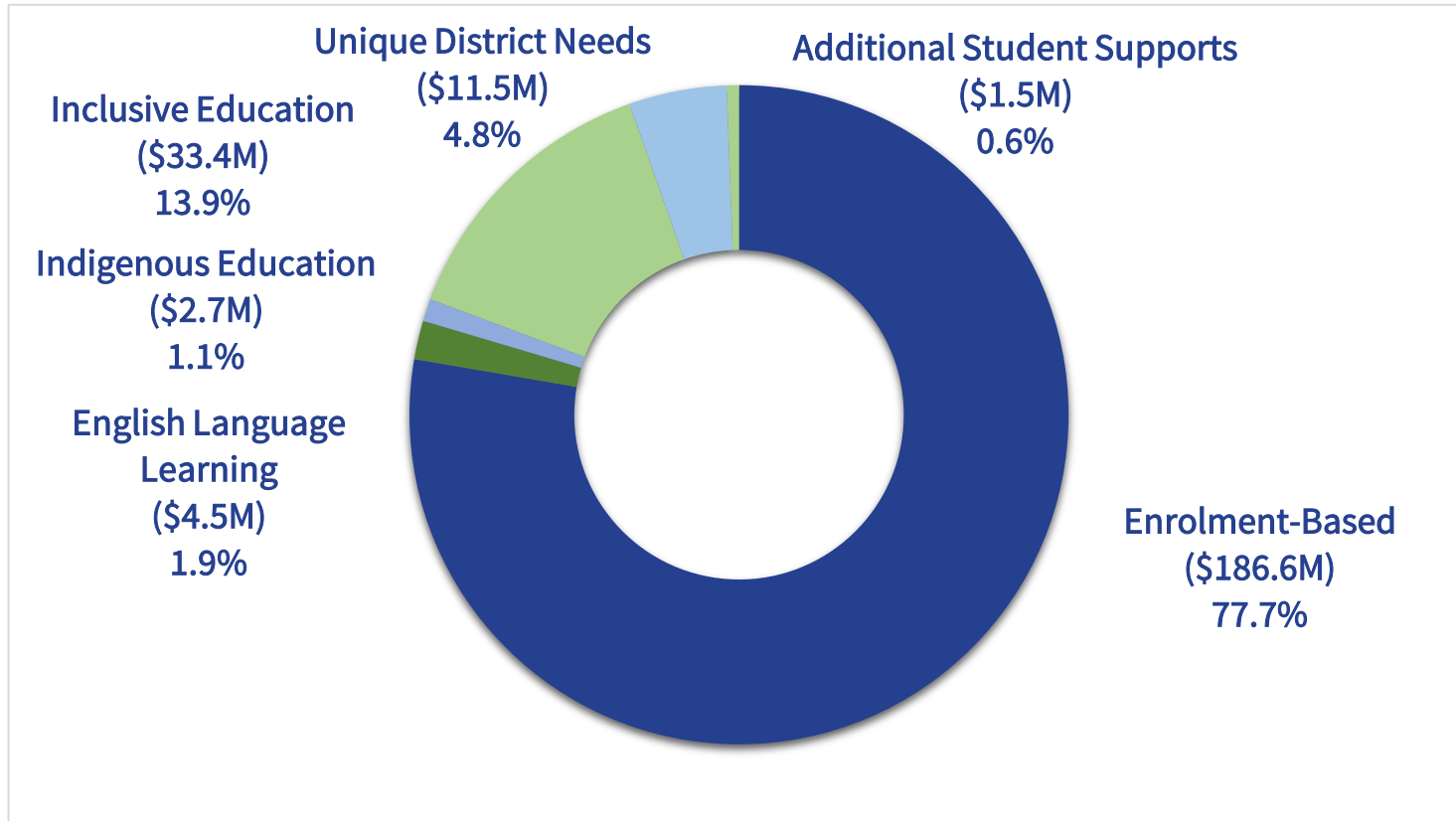
2025-2026 Operating Revenues



Provincial Grants make up **91.2%** of the budget

Everything else such as Tuition, Rentals and Leases, Investment Income, Other Revenue makes up the remaining **8.8%**

2025-2026 Provincial Grants



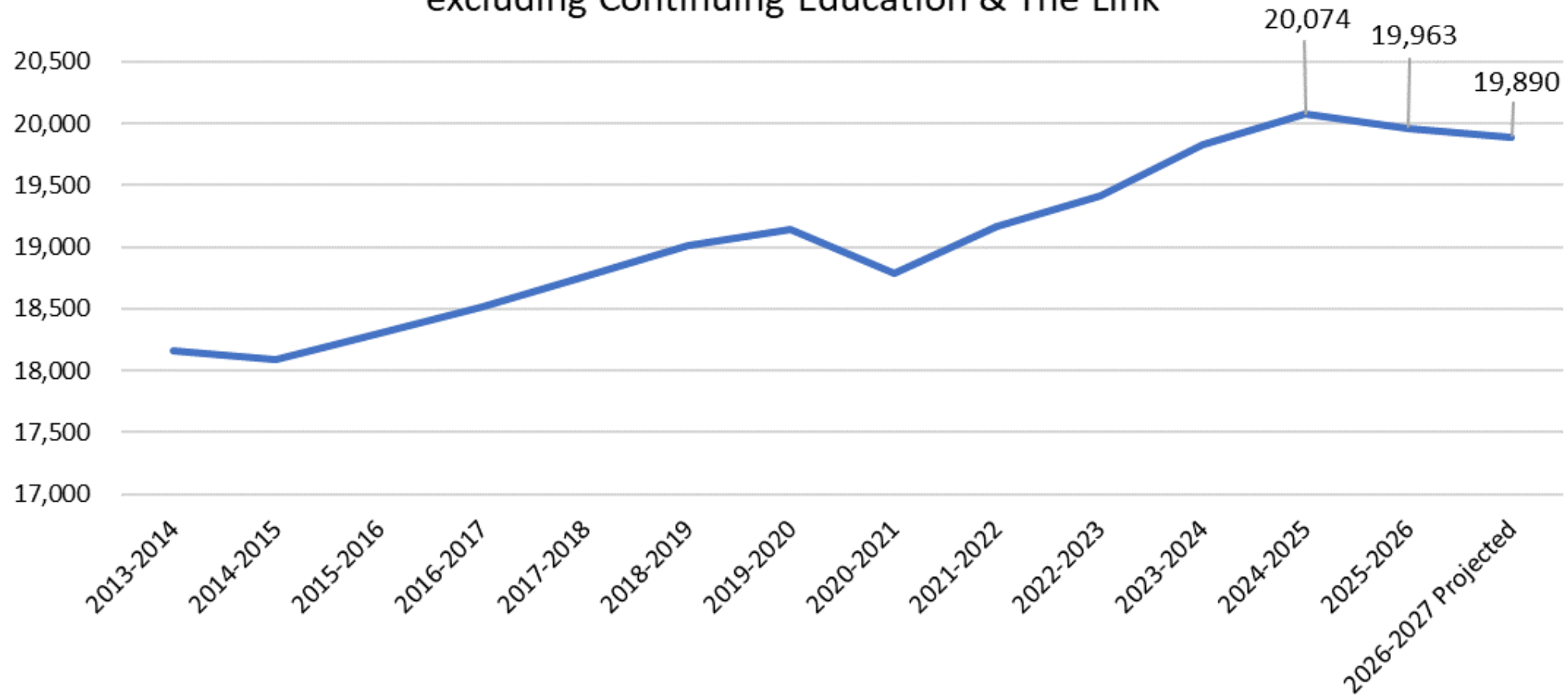
77.7% based on student enrolment

22.3% generated by student characteristics and district factors

The only targeted funding is for Indigenous Education

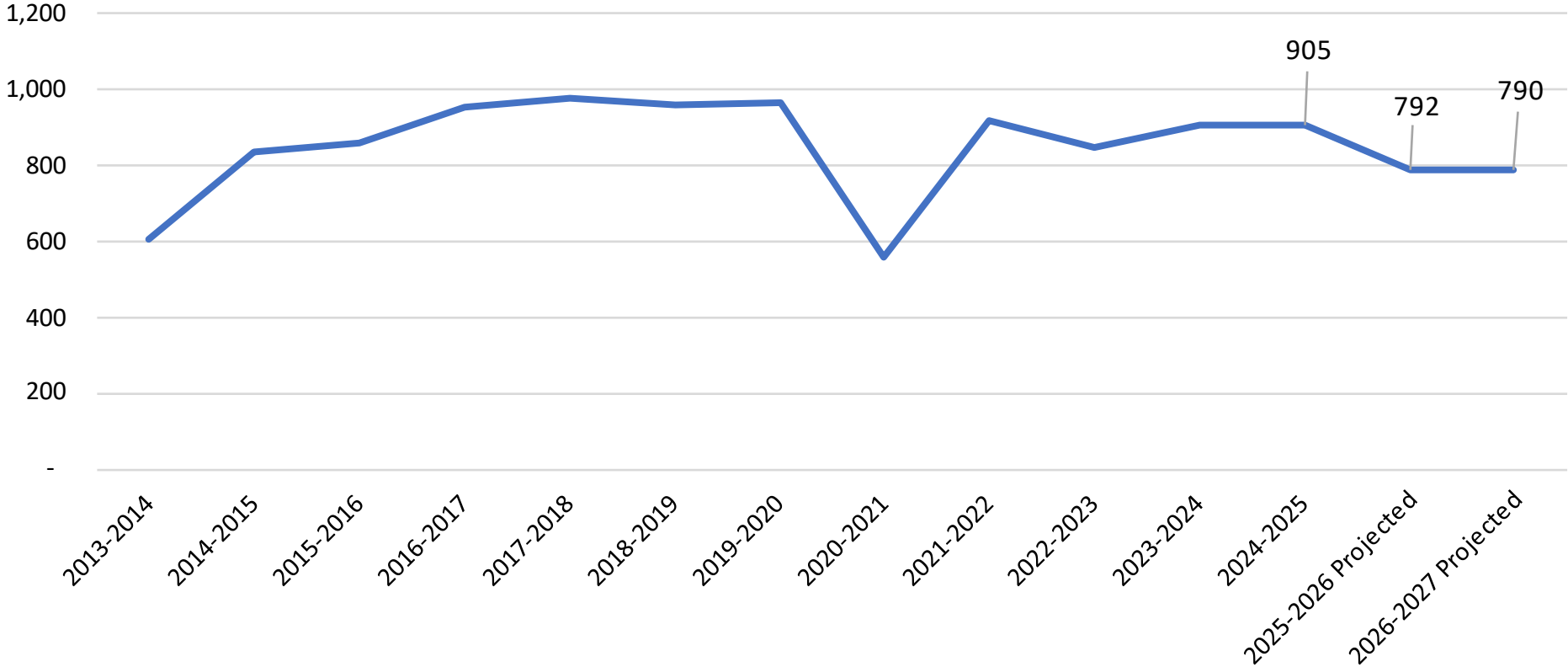
Enrolment Trends (Ministry Funded)

Ministry Funded School-Aged Headcount at September 30
excluding Continuing Education & The Link

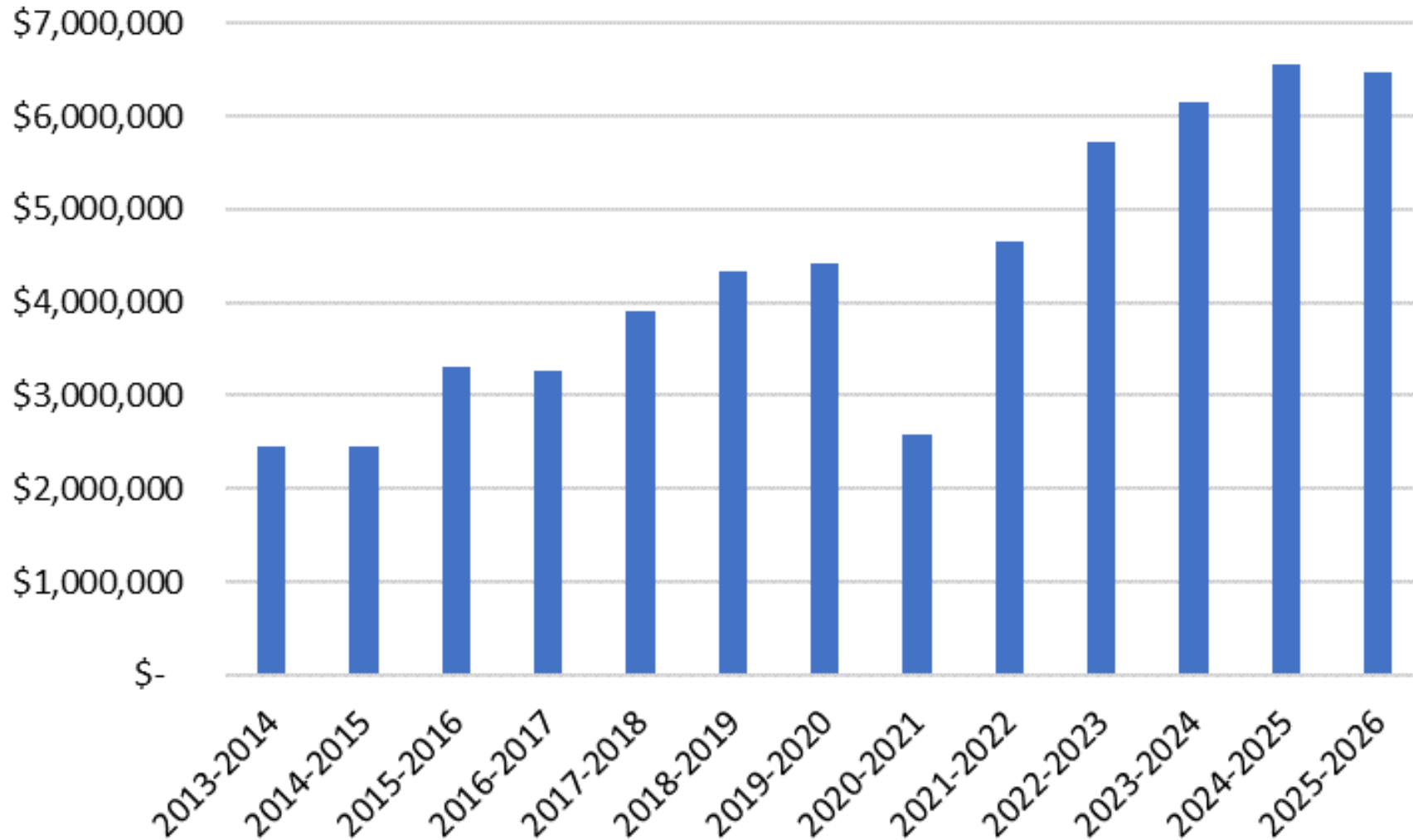


Enrolment Trends (International)

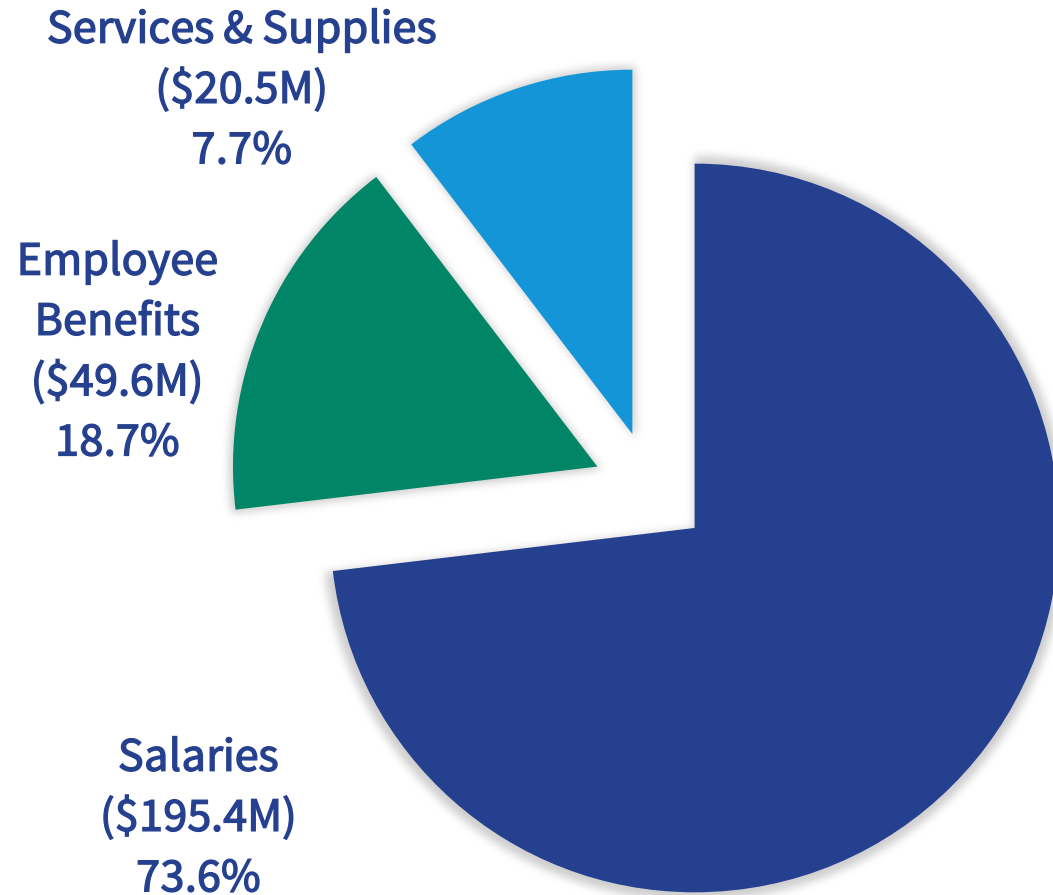
Long-Term Program International FTE



International Education Financial Contribution to Balance the Annual Budget



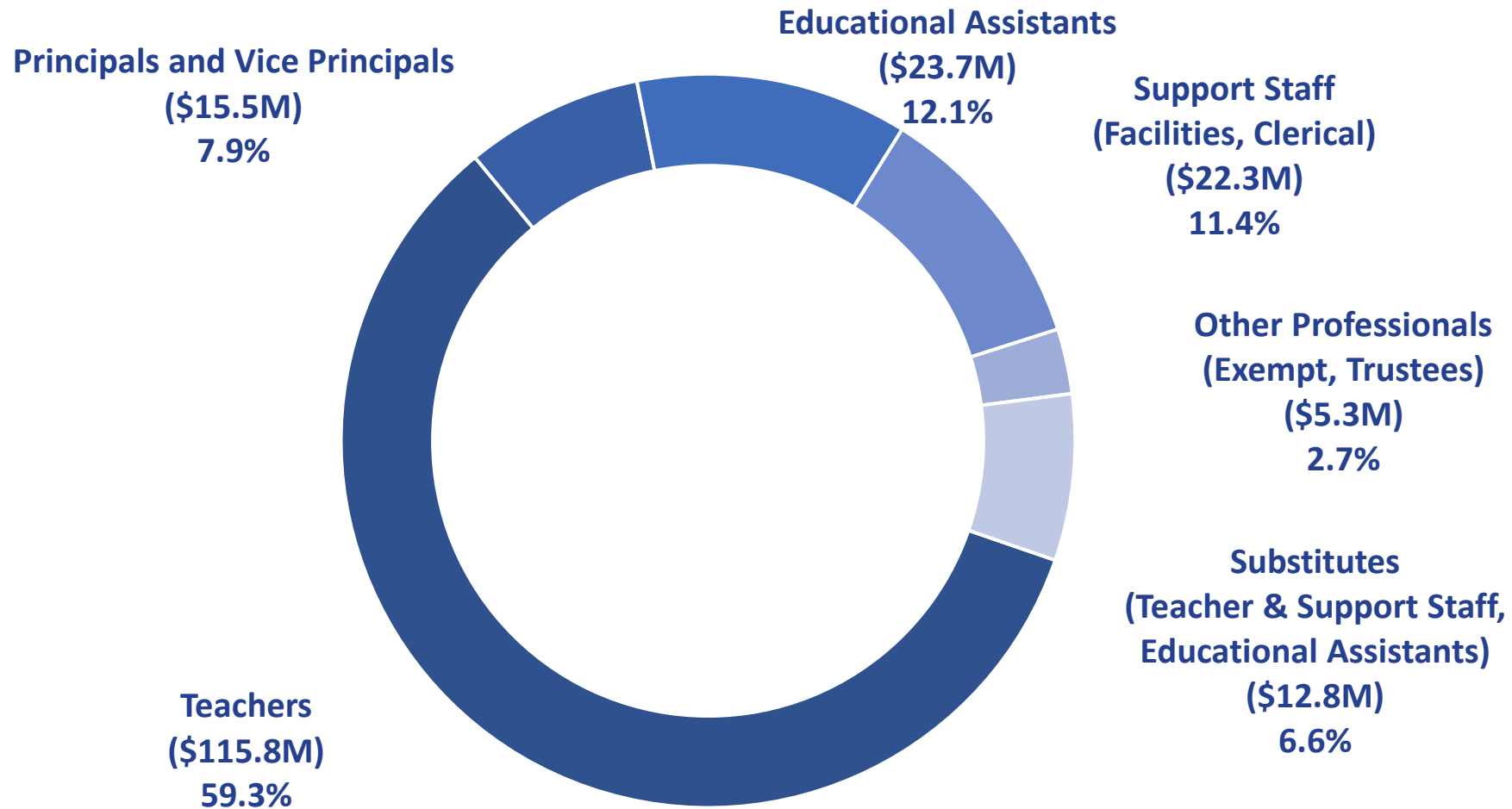
2025-2026 Operating Expenses



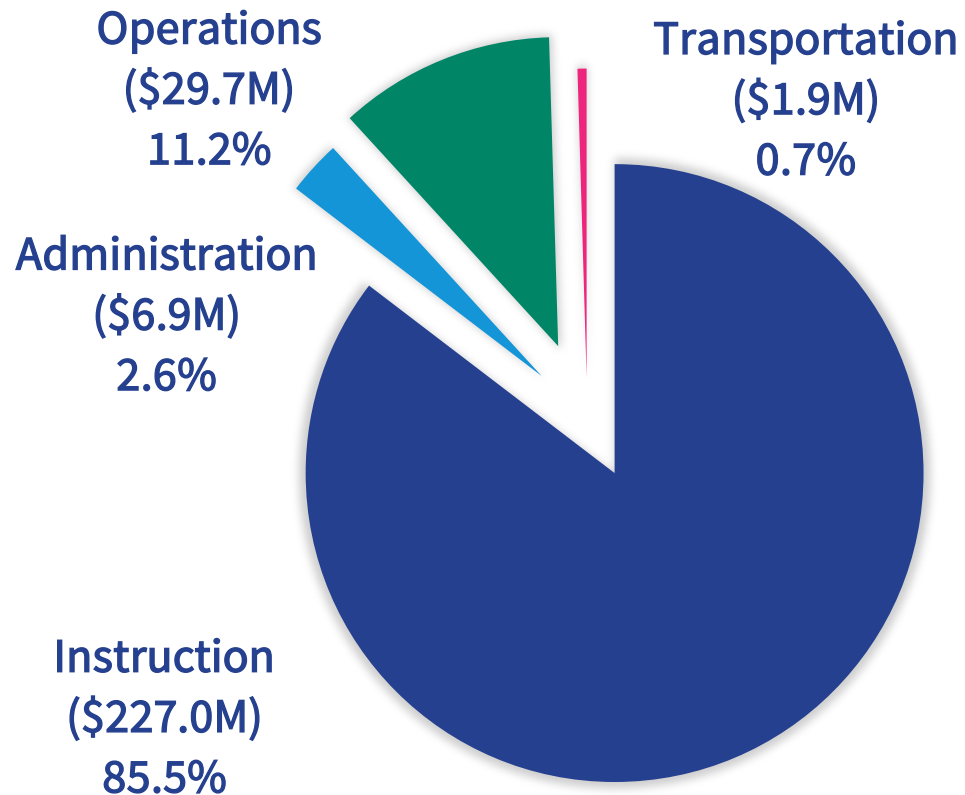
Salaries and Benefits make up approximately **92.3%** of the budget, an increase of 0.1% from the 2024-2025 Annual Budget

Everything else (services and supplies) such as technology, textbooks, fuel, travel, toilet paper, library books, etc. makes up the remaining **7.7%**

2025-2026 Operating Fund Staffing Costs



2025-2026 Operating Expenses - Function



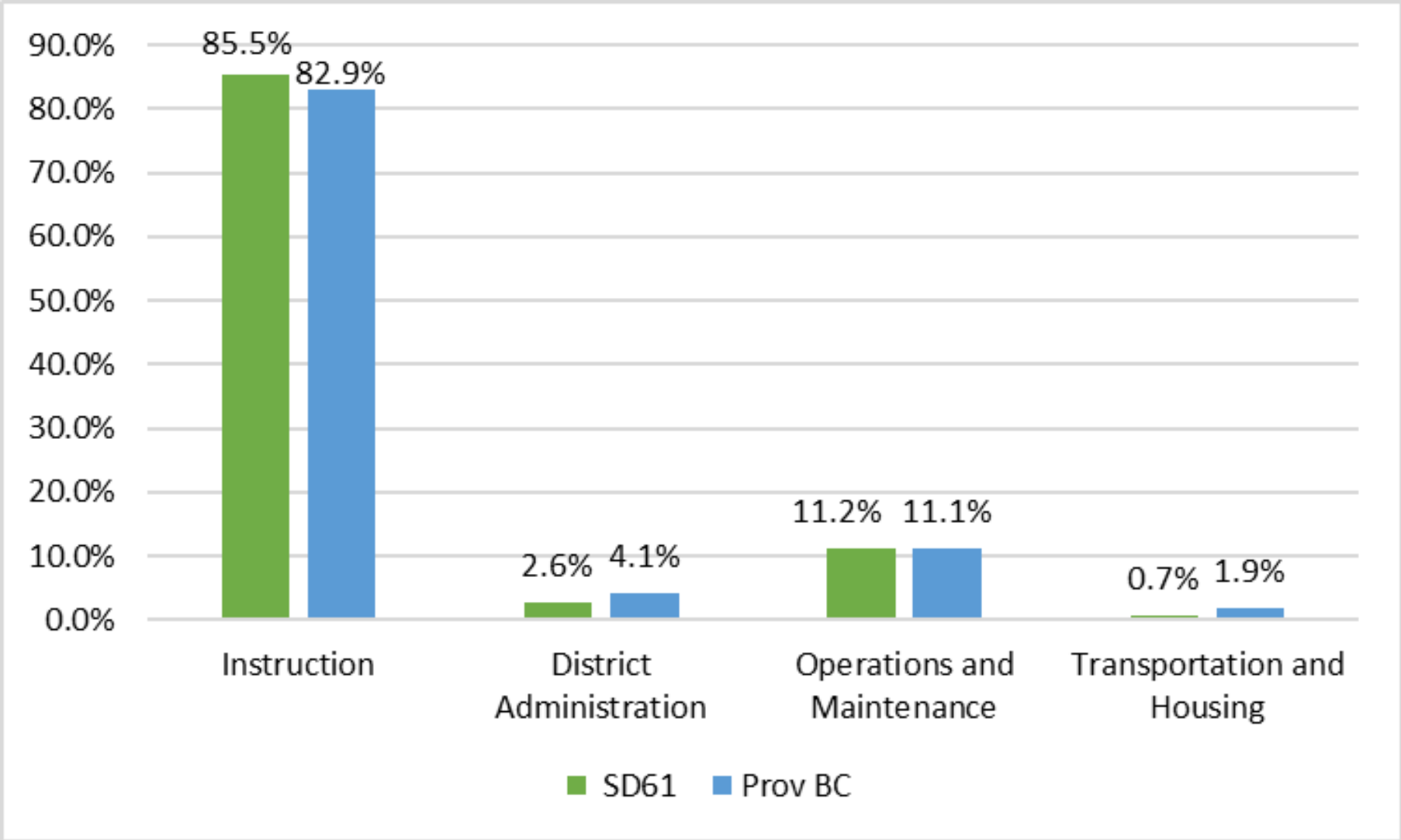
Instruction 85.5% – relates to **delivery of learning experiences:** Educational Assistants, Principals and Vice-Principals, Teachers, technology for the classroom, textbooks, etc.

District Administration 2.6% – relates to **running the District:** audit, finance, human resources, information technology, legal, payroll, etc.

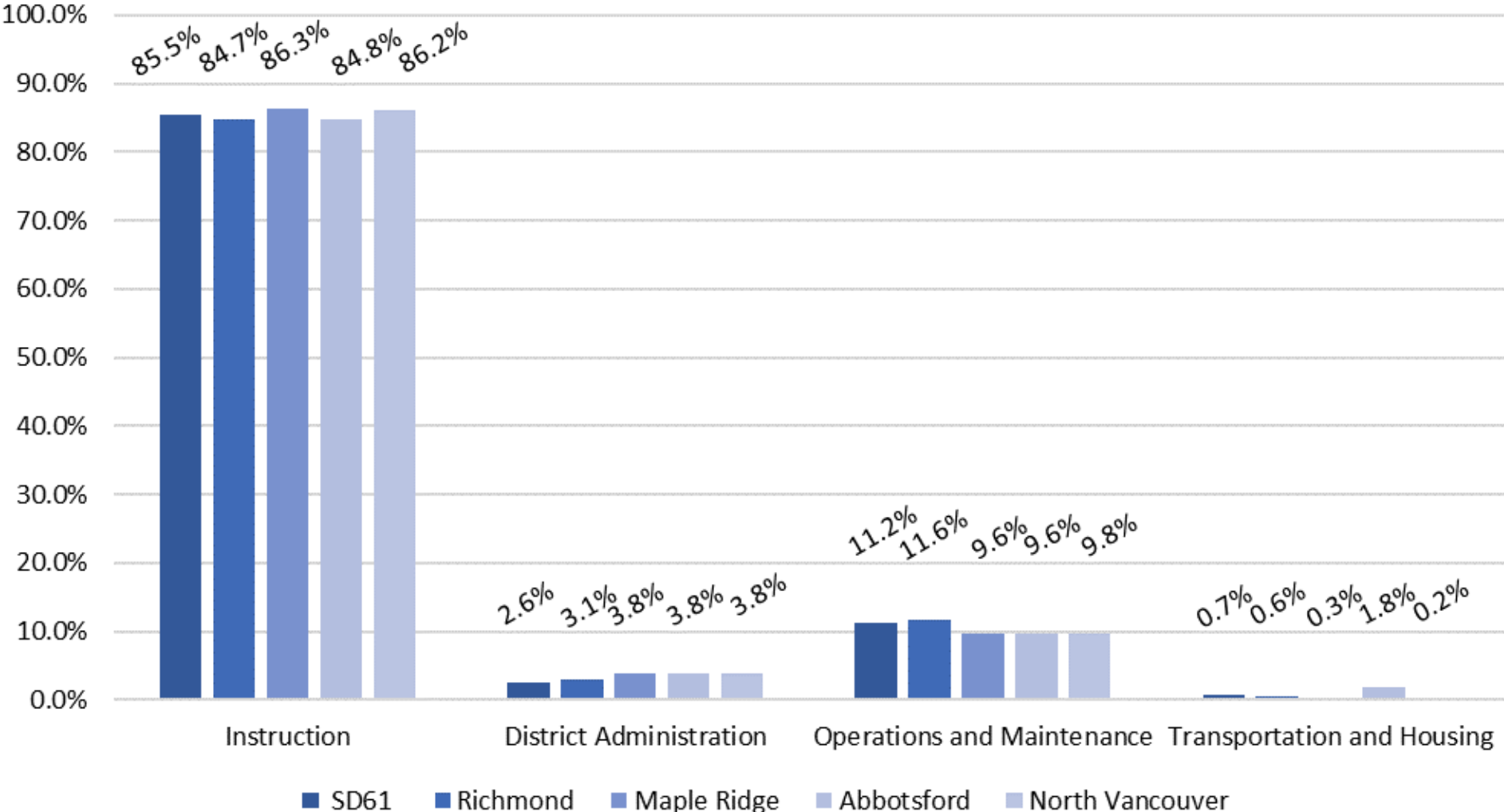
Operations and Maintenance 11.2% – relates to the **maintenance and upkeep of buildings, grounds and technology:** electricians, carpenters, custodians, grounds people, plumbers, etc.

Transportation and Housing 0.7% – relates to **getting students to and from school each day:** bussing staff and contractors

How Do We Stack Up in 2025-2026?



How Do We Stack Up in 2025-2026?



Current Financial Situation





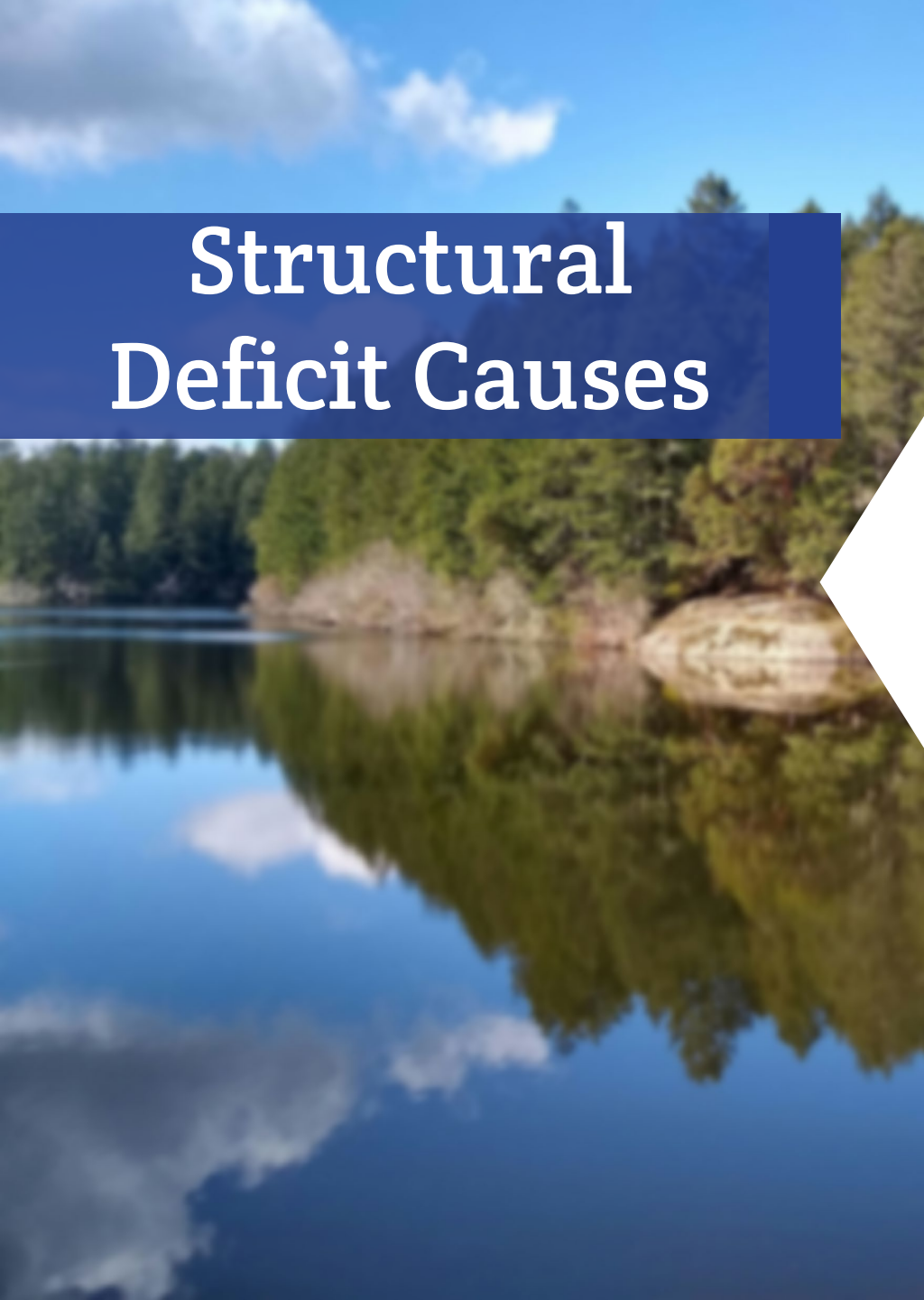
Structural Deficit

What is a Structural Deficit?

- Budgeted expenditures are greater than budgeted revenues
- Can use one-time adjustments to balance the budget:
 - Prior year surplus
 - Potential current year surplus
 - One-time reductions

2026-2027 Projected Deficit

	2026-2027		2025-2026	
	Annual Budget		Annual Budget	
Total Revenue	\$	263,499,560	\$	263,466,504
Total Expense, including Tangible Capital Assets Purchased		268,666,373		268,532,760
Net Revenue (Expense)		(5,166,813)		(5,066,256)
Budgeted Prior Year Surplus Appropriation		3,626,661		3,416,139
Budgeted Deficit for the year	\$	(1,540,152)	\$	(1,650,117)



Structural Deficit Causes

- Prior year one-time reductions added back
- Declining enrolment
- Declining interest rates on investments
- Non-enrolling staffing levels greater than Collective Agreement
- Programs not funded by Ministry
- Unfunded inflationary costs, e.g. software renewals and service contracts
- Unfunded costs, e.g. employee benefit increases, step increments, replacement costs for absences
- Unavoidable costs, e.g. trustee election
- Technology replacement



Deficit Reduction Strategies

- Joint-purchasing and cooperative procurement within the public sector
- Negotiation of longer-term service contracts to secure cost efficiencies
- Audit of contracts, expenditures, and commodity taxes to identify cost-saving opportunities
- Standardization of equipment and strengthened inventory management controls
- Extending the life of assets while balancing risk, including technology, furniture, and equipment
- Investment in energy efficiency, including LED lighting and automated HVAC systems



Deficit Reduction Strategies

- Transition to digital and online workflows to reduce administrative overhead
- Organization and staffing adjustments, including role consolidation, attrition-based reductions, and shared staffing
- Administrative staffing reductions
- Maximizing revenue from facility rentals and lease agreements

Budget Categories



Collective Agreement Obligation

- Enrolling teachers
- Non-enrolling teachers within staffing ratios, e.g. counsellors, librarians, etc.
- Professional development
- Benefits

No Collective Agreement Obligation Examples

- Music
 - Middle Music \$1.2M
 - Elementary Strings \$140K
 - Instrument Repairs \$50K
 - Miscellaneous \$40K
- Athletics \$140K
- Non-enrolling teachers exceeding staffing ratios, e.g. Counsellors \$1.6M

No Collective Agreement Obligation Examples (Continued)

- Early Learning and Child Care
 - Early Childhood Educators in Kindergarten classes \$993K
 - StrongStart Early Childhood Educators in excess of Special Purpose Grant \$42K
- Inclusive Learning exceeding Ministry funding for Levels 1 – 3 \$12.2M
- Pathways & Partnerships exceeding SkilledTradesBC funding \$1.2M

Service Obligation

- Departments
- Inclusive Learning – SLPs, Psychologists, OT/PT, Orientation & Mobility **\$3.3M**
- Mental Health – Youth and Family Counsellors (YFCs) **\$1.7M**
- Student Transportation – Inclusive Learning, walk limits, unfunded crossing guards **\$1.4M**
- Technology – network infrastructure, student and staff devices, printers, tec packages **\$1.9M**

Budget Balancing Considerations



Budget Balancing Considerations

	Proposed Change \$	Total 2026/2027 Budget (prior to any proposed changes) \$
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Reductions: One-Time

Network Infrastructure	(155,476)	685,476	Some projects delayed until 2027-2028
Staff Devices	(365,000)	615,000	Some purchases delayed until 2027-2028
Information Technology for Learning Department	(147,102)	6,514,663	Temporary restructure of department leadership due to secondment of Director until April 2027; 1.00 FTE Acting District Principal position held vacant

Budget Balancing Considerations

	Proposed Change \$	Total 2026/2027 Budget (prior to any proposed changes) \$	
Reductions: Ongoing			
Pathways and Partnerships - Aviation Program	(44,850)	2,272,339	Unable to fill teacher position for several years; other Career Prep programs remain available to students, e.g. TASK, AutoTech
Pathways and Partnerships - Career Centres	(259,946)	2,272,339	Each secondary school will receive one linear Career Centre teaching block; some schools currently have 2-3 blocks; Career Centre Coordinators (CUPE) hours will remain the same at all schools
Pathways and Partnerships	(139,831)	2,272,339	Restructure department to District Vice Principal and one teacher from District Vice Principal and two teachers

Budget Balancing Considerations

	Proposed Change \$	Total 2026/2027 Budget (prior to any proposed changes) \$	
Reductions: Ongoing			
Pathways and Partnerships	(8,000)	2,272,339	No longer able to support attendance at CES Conference; budget for program supplies and services not impacted
Middle School Music	(250,871)	1,233,589	Middle schools will continue to offer Concert Band 6, 7 & 8 and Strings 6, 7 & 8; elementary and secondary school music will continue as is
Itinerant Support	(69,916)	4,564,266	0.20 FTE Speech & Language Pathologist, 0.10 FTE Psychologist, 0.20 FTE Deaf and Hard of Hearing; current vacancies and temporary positions will not be filled; no layoffs will result

Budget Balancing Considerations

	Proposed Change \$	Total 2026/2027 Budget (prior to any proposed changes) \$	
Reductions: Ongoing			
Inclusive Learning Student Transportation	(165,921)	1,106,146	Only eligible riders will receive bussing resulting in fewer runs; current cost per rider is \$8,921
Early Childhood Educators	(159,660)	993,440	3.0 FTE ECEs in Kindergarten classes; will be prioritized for consideration in allocation of contingency funds in Inclusive Learning; ECEs in StrongStart remain the same
Youth and Family Counsellors (YFC)	(44,558)	1,673,145	All schools will receive a minimum 0.50 FTE Teacher Counsellor*; every school will continue to have access to YFCs; 14 prioritized schools have dedicated YFCs; contracted hours may be slightly reduced for some schools

*Sundance-Bank Elementary will receive 0.20 FTE Counsellor allocation due to lower student enrolment

Budget Balancing Considerations

	Proposed Change \$	Total 2026/2027 Budget (prior to any proposed changes) \$	
Additions: One-Time			
EA Mentor	29,533	101,533	Second EA Mentor position added to budget on a one-time basis in 2025-2026; extending for one more year; net of \$36,000 already included in budget
Student Devices	150,000	275,000	Increase in purchase of Chromebooks to maintain student-device ratio of 4:1 at Elementary and 3:1 at Middle and Secondary
Privacy Management Program	38,486	N/A	Contractor to perform Privacy Impact Assessments on district-wide software

Budget Balancing Considerations

	Proposed Change \$	Total 2026/2027 Budget (prior to any proposed changes) \$	
Additions: One-Time			
Managed Print Strategy	52,960	193,040	Increase in cost of print device replacement; number of printers remains the same
Reallocation: Ongoing			
Counselling - Continuing Education	(27,966)	5,056,149	0.20 FTE Counsellor; low program enrolment for adults; SJ Burnside's current counselling allocation able to support these adult students
Counselling - Elementary & Middle School	27,966	5,056,149	0.20 FTE Counsellor; reallocated from Continuing Education to support an Elementary School and a Middle School (0.10 FTE each)

Thank You!

