

Amended Annual Budget

## **School District No. 63 (Saanich)**

June 30, 2026

# School District No. 63 (Saanich)

June 30, 2026

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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. 63 (SAANICH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2025/2026 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. 63 (Saanich) Amended Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$135,682,497 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2026;

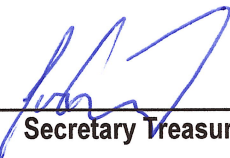


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 63 (Saanich) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 11th DAY OF February, 2026.



Secretary Treasurer

# School District No. 63 (Saanich)

Statement 2

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2026



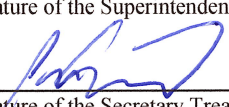
	2026 Amended Annual Budget	2026 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	7,840,313	7,836,125
Adult	92,063	87,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,932,375</b>	<b>7,923,375</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	106,136,537	102,869,424
Other	71,412	151,195
Federal Grants	4,613,014	3,594,918
Tuition	4,494,600	4,488,889
Other Revenue	7,338,955	8,052,579
Rentals and Leases	464,500	464,500
Investment Income	461,080	372,083
Amortization of Deferred Capital Revenue	6,337,535	5,930,000
<b>Total Revenue</b>	<b>129,917,633</b>	<b>125,923,588</b>
<b>Expenses</b>		
Instruction	108,001,330	102,263,108
District Administration	4,388,080	4,494,313
Operations and Maintenance	19,831,259	19,400,521
Transportation and Housing	2,475,927	2,659,299
<b>Total Expense</b>	<b>134,696,596</b>	<b>128,817,241</b>
<b>Net Revenue (Expense)</b>	<b>(4,778,963)</b>	<b>(2,893,653)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>3,894,436</b>	<b>2,428,256</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(884,527)</b>	<b>(465,397)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(884,527)	(465,397)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(884,527)</b>	<b>(465,397)</b>

# School District No. 63 (Saanich)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	105,682,475	104,390,666
Operating - Tangible Capital Assets Purchased	968,097	1,339,000
Special Purpose Funds - Total Expense	20,645,668	16,537,575
Special Purpose Funds - Tangible Capital Assets Purchased	17,804	
Capital Fund - Total Expense	8,368,453	7,889,000
<b>Total Budget Bylaw Amount</b>	<b>135,682,497</b>	<b>130,156,241</b>

### Approved by the Board

 _____ Signature of the Chairperson of the Board of Education	<u>February 11, 2026</u> Date Signed
 _____ Signature of the Superintendent	<u>February 11, 2026</u> Date Signed
 _____ Signature of the Secretary Treasurer	<u>February 11, 2026</u> Date Signed

# School District No. 63 (Saanich)

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2026

	<b>2026 Amended Annual Budget</b>	<b>2026 Annual Budget</b>
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(4,778,963)</b>	<b>(2,893,653)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<b>(985,901)</b>	<b>(1,339,000)</b>
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(985,901)</b>	<b>(1,339,000)</b>
Amortization of Tangible Capital Assets	<b>8,368,453</b>	<b>7,889,000</b>
<b>Total Effect of change in Tangible Capital Assets</b>	<b>7,382,552</b>	<b>6,550,000</b>
	<b>-</b>	<b>-</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>2,603,589</b>	<b>3,656,347</b>

# School District No. 63 (Saanich)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2026

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2026 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	7,977,408	-	11,856,667	<b>19,834,075</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(2,772,849)	17,804	(2,023,918)	<b>(4,778,963)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(968,097)	(17,804)	985,901	-
Local Capital	(153,490)		153,490	-
<b>Net Changes for the year</b>	<b>(3,894,436)</b>	<b>-</b>	<b>(884,527)</b>	<b>(4,778,963)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>4,082,972</b>	<b>-</b>	<b>10,972,140</b>	<b>15,055,112</b>

# School District No. 63 (Saanich)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	90,091,065	89,381,849
Other	71,412	151,195
Federal Grants	84,014	544,918
Tuition	4,494,600	4,488,889
Other Revenue	7,338,955	8,052,579
Rentals and Leases	464,500	464,500
Investment Income	365,080	365,083
<b>Total Revenue</b>	<b>102,909,626</b>	<b>103,449,013</b>
<b>Expenses</b>		
Instruction	88,008,337	86,429,943
District Administration	4,301,435	4,407,669
Operations and Maintenance	11,448,899	11,465,649
Transportation and Housing	1,923,804	2,087,405
<b>Total Expense</b>	<b>105,682,475</b>	<b>104,390,666</b>
<b>Net Revenue (Expense)</b>	<b>(2,772,849)</b>	<b>(941,653)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>3,894,436</b>	<b>2,428,256</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(968,097)	(1,339,000)
Local Capital	(153,490)	(147,603)
<b>Total Net Transfers</b>	<b>(1,121,587)</b>	<b>(1,486,603)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 63 (Saanich)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	92,380,213	92,027,756
ISC/LEA Recovery	(3,556,143)	(4,149,650)
Other Ministry of Education and Child Care Grants		
Pay Equity	377,315	377,315
Funding for Graduated Adults	698,744	550,000
Student Transportation Fund	280,000	280,000
FSA Scorer Grant	12,964	14,464
Labour Settlement Funding	-	-
Operating Grant Enrolment Adjustment	(102,028)	182,755
Indigenous Education Council	-	99,209
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>90,091,065</b>	<b>89,381,849</b>
<b>Provincial Grants - Other</b>	<b>71,412</b>	<b>151,195</b>
<b>Federal Grants</b>	<b>84,014</b>	<b>544,918</b>
<b>Tuition</b>		
International and Out of Province Students	4,494,600	4,488,889
<b>Total Tuition</b>	<b>4,494,600</b>	<b>4,488,889</b>
<b>Other Revenues</b>		
Funding from First Nations	3,556,143	4,149,650
Miscellaneous		
Miscellaneous and School Generated	191,559	367,828
Cafeteria	109,178	109,176
Textbook and Distance Ed Fees	50,000	50,000
International and Out of Province Homestay Fees	3,325,900	3,352,500
Bus Fees	36,175	23,425
Community Use of Facilities	70,000	-
<b>Total Other Revenue</b>	<b>7,338,955</b>	<b>8,052,579</b>
<b>Rentals and Leases</b>	<b>464,500</b>	<b>464,500</b>
<b>Investment Income</b>	<b>365,080</b>	<b>365,083</b>
<b>Total Operating Revenue</b>	<b>102,909,626</b>	<b>103,449,013</b>

# School District No. 63 (Saanich)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	39,740,536	40,072,864
Principals and Vice Principals	5,453,224	5,408,507
Educational Assistants	7,724,149	7,556,725
Support Staff	10,322,556	10,200,970
Other Professionals	4,620,681	4,383,069
Substitutes	4,430,932	4,445,674
<b>Total Salaries</b>	<b>72,292,078</b>	<b>72,067,809</b>
<b>Employee Benefits</b>	<b>19,560,602</b>	<b>18,907,429</b>
<b>Total Salaries and Benefits</b>	<b>91,852,680</b>	<b>90,975,238</b>
<b>Services and Supplies</b>		
Services	5,358,415	6,422,428
Professional Development and Travel	764,891	837,387
Rentals and Leases	172,000	164,000
Dues and Fees	714,842	701,328
Insurance	282,000	255,000
Supplies	5,031,624	3,475,954
Utilities	1,506,023	1,559,331
<b>Total Services and Supplies</b>	<b>13,829,795</b>	<b>13,415,428</b>
<b>Total Operating Expense</b>	<b>105,682,475</b>	<b>104,390,666</b>

# School District No. 63 (Saanich)

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

Year Ended June 30, 2026

	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	29,808,429	736,857	85,432	522,412		3,893,084	35,046,214
1.03 Career Programs	404,696	83,062	2,404	72,950		1,140	564,252
1.07 Library Services	902,604			430,326		3,800	1,336,730
1.08 Counselling	1,101,110						1,101,110
1.10 Inclusive Education	5,147,365	333,569	7,179,360	435,513	1,431,107	224,343	14,751,257
1.30 English Language Learning	683,253						683,253
1.31 Indigenous Education	476,495	57,342	456,953	46,065	62,727	30,005	1,129,587
1.41 School Administration		3,903,946		1,976,986		28,861	5,909,793
1.62 International and Out of Province Students	1,216,584	182,066		421,242	206,011	2,000	2,027,903
<b>Total Function 1</b>	<b>39,740,536</b>	<b>5,296,842</b>	<b>7,724,149</b>	<b>3,905,494</b>	<b>1,699,845</b>	<b>4,183,233</b>	<b>62,550,099</b>
<b>4 District Administration</b>							
4.11 Educational Administration		156,382		46,085	925,338		1,127,805
4.20 Early Learning and Child Care					141,445		141,445
4.40 School District Governance							-
4.41 Business Administration				514,582	1,011,473	29,166	1,555,221
<b>Total Function 4</b>	<b>-</b>	<b>156,382</b>	<b>-</b>	<b>560,667</b>	<b>2,078,256</b>	<b>29,166</b>	<b>2,824,471</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				44,477	724,228	90,000	858,705
5.50 Maintenance Operations				4,584,848		63,533	4,648,381
5.52 Maintenance of Grounds				544,031			544,031
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,173,356</b>	<b>724,228</b>	<b>153,533</b>	<b>6,051,117</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				108,907	118,352		227,259
7.70 Student Transportation				574,132		65,000	639,132
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683,039</b>	<b>118,352</b>	<b>65,000</b>	<b>866,391</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>39,740,536</b>	<b>5,453,224</b>	<b>7,724,149</b>	<b>10,322,556</b>	<b>4,620,681</b>	<b>4,430,932</b>	<b>72,292,078</b>

# School District No. 63 (Saanich)

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

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	35,046,214	9,991,455	45,037,669	2,925,494	47,963,163	46,828,785
1.03 Career Programs	564,252	139,551	703,803	423,242	1,127,045	1,151,929
1.07 Library Services	1,336,730	350,655	1,687,385	51,997	1,739,382	1,721,778
1.08 Counselling	1,101,110	280,783	1,381,893	1,000	1,382,893	1,401,635
1.10 Inclusive Education	14,751,257	3,762,803	18,514,060	696,899	19,210,959	18,879,014
1.30 English Language Learning	683,253	172,720	855,973	4,500	860,473	862,569
1.31 Indigenous Education	1,129,587	250,281	1,379,868	248,261	1,628,129	1,531,430
1.41 School Administration	5,909,793	1,412,424	7,322,217	56,000	7,378,217	7,315,661
1.62 International and Out of Province Students	2,027,903	507,753	2,535,656	4,182,420	6,718,076	6,737,142
<b>Total Function 1</b>	<b>62,550,099</b>	<b>16,868,425</b>	<b>79,418,524</b>	<b>8,589,813</b>	<b>88,008,337</b>	<b>86,429,943</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,127,805	223,121	1,350,926	117,767	1,468,693	1,597,316
4.20 Early Learning and Child Care	141,445	5,927	147,372	96,905	244,277	
4.40 School District Governance	-		-		-	237,507
4.41 Business Administration	1,555,221	470,433	2,025,654	562,811	2,588,465	2,572,846
<b>Total Function 4</b>	<b>2,824,471</b>	<b>699,481</b>	<b>3,523,952</b>	<b>777,483</b>	<b>4,301,435</b>	<b>4,407,669</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	858,705	144,019	1,002,724	462,336	1,465,060	1,472,200
5.50 Maintenance Operations	4,648,381	1,407,260	6,055,641	1,608,398	7,664,039	7,520,454
5.52 Maintenance of Grounds	544,031	155,129	699,160	114,617	813,777	913,664
5.56 Utilities	-		-	1,506,023	1,506,023	1,559,331
<b>Total Function 5</b>	<b>6,051,117</b>	<b>1,706,408</b>	<b>7,757,525</b>	<b>3,691,374</b>	<b>11,448,899</b>	<b>11,465,649</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	227,259	52,981	280,240	6,750	286,990	283,221
7.70 Student Transportation	639,132	233,307	872,439	764,375	1,636,814	1,804,184
<b>Total Function 7</b>	<b>866,391</b>	<b>286,288</b>	<b>1,152,679</b>	<b>771,125</b>	<b>1,923,804</b>	<b>2,087,405</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>72,292,078</b>	<b>19,560,602</b>	<b>91,852,680</b>	<b>13,829,795</b>	<b>105,682,475</b>	<b>104,390,666</b>

# School District No. 63 (Saanich)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2026 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	16,045,472	13,487,575
Federal Grants	4,529,000	3,050,000
Investment Income	89,000	
<b>Total Revenue</b>	<u>20,663,472</u>	<u>16,537,575</u>
<b>Expenses</b>		
Instruction	19,992,993	15,833,165
District Administration	86,645	86,644
Operations and Maintenance	405,872	405,872
Transportation and Housing	160,158	211,894
<b>Total Expense</b>	<u>20,645,668</u>	<u>16,537,575</u>
<b>Net Revenue (Expense)</b>	<u>17,804</u>	-
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(17,804)	-
<b>Total Net Transfers</b>	<u>(17,804)</u>	-
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 63 (Saanich)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	123,592	342,569	1,738,011	-	3,197	5,609	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	305,872	318,467			102,000	22,050	198,864	486,599	967,993
Other			100,000	4,500,000					
Investment Income			18,000	71,000					
	305,872	318,467	118,000	4,571,000	102,000	22,050	198,864	486,599	967,993
<b>Less:</b> Allocated to Revenue	305,872	442,059	118,000	4,500,000	102,000	25,247	198,864	486,599	967,993
Recovered							5,609		
<b>Deferred Revenue, end of year</b>	-	-	<b>342,569</b>	<b>1,809,011</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	305,872	442,059			102,000	25,247	198,864	486,599	967,993
Federal Grants			100,000	4,429,000					
Investment Income			18,000	71,000					
	305,872	442,059	118,000	4,500,000	102,000	25,247	198,864	486,599	967,993
<b>Expenses</b>									
Salaries									
Teachers							44,271		
Principals and Vice Principals							11,983	72,861	143,442
Educational Assistants		357,772							195,312
Support Staff					61,117			310,709	78,125
Other Professionals									72,811
Substitutes							36,847		276,766
	-	357,772	-	-	61,117	-	93,101	383,570	766,456
Employee Benefits		82,287			17,113		19,416	103,029	174,537
Services and Supplies	305,872	2,000	118,000	4,482,196	23,770	25,247	86,347		27,000
	305,872	442,059	118,000	4,482,196	102,000	25,247	198,864	486,599	967,993
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	17,804	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased				(17,804)					
	-	-	-	(17,804)	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 63 (Saanich)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	100,626	-	7,076	1,948	16,409	56,703	318,376
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	10,078,355	1,361,308	59,532	52,000	-	-	-	175,000	854,935
Other									
Investment Income									
	10,078,355	1,361,308	59,532	52,000	-	-	-	175,000	854,935
<b>Less:</b> Allocated to Revenue	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
Federal Grants									
Investment Income									
	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
<b>Expenses</b>									
Salaries									
Teachers	8,030,562			12,186				84,215	
Principals and Vice Principals									21,858
Educational Assistants									160,395
Support Staff			88,561						109,603
Other Professionals									
Substitutes		1,143,956					2,000	57,190	
	8,030,562	1,143,956	88,561	12,186	-	-	2,000	141,405	291,856
Employee Benefits	2,047,793	217,352	24,797	3,107			380	29,019	80,407
Services and Supplies			46,800	36,707	7,076	1,948	14,029	61,279	801,048
	10,078,355	1,361,308	160,158	52,000	7,076	1,948	16,409	231,703	1,173,311
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 63 (Saanich)**

Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2026

	Professional Learning Grant	National School Food Program	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	225,839	59,681	2,999,636
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	-	149,050	15,132,025
Other			4,600,000
Investment Income			89,000
	-	149,050	19,821,025
<b>Less:</b> Allocated to Revenue	225,839	208,731	20,663,472
Recovered			5,609
<b>Deferred Revenue, end of year</b>	-	-	2,151,580
<b>Revenues</b>			
Provincial Grants - Ministry of Education and Child Care	225,839	208,731	16,045,472
Federal Grants			4,529,000
Investment Income			89,000
	225,839	208,731	20,663,472
<b>Expenses</b>			
Salaries			
Teachers	100,731		8,271,965
Principals and Vice Principals			250,144
Educational Assistants			713,479
Support Staff			648,115
Other Professionals	20,254		93,065
Substitutes			1,516,759
	120,985	-	11,493,527
Employee Benefits	27,723		2,826,960
Services and Supplies	77,131	208,731	6,325,181
	225,839	208,731	20,645,668
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	17,804
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(17,804)
	-	-	(17,804)
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 63 (Saanich)

Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2026

	2026 Amended Annual Budget			2026 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		7,000	7,000	7,000
Amortization of Deferred Capital Revenue	6,337,535		6,337,535	5,930,000
<b>Total Revenue</b>	<b>6,337,535</b>	<b>7,000</b>	<b>6,344,535</b>	<b>5,937,000</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,976,488		7,976,488	7,529,000
Transportation and Housing	391,965		391,965	360,000
<b>Total Expense</b>	<b>8,368,453</b>	<b>-</b>	<b>8,368,453</b>	<b>7,889,000</b>
<b>Net Revenue (Expense)</b>	<b>(2,030,918)</b>	<b>7,000</b>	<b>(2,023,918)</b>	<b>(1,952,000)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	985,901		985,901	1,339,000
Local Capital		153,490	153,490	147,603
<b>Total Net Transfers</b>	<b>985,901</b>	<b>153,490</b>	<b>1,139,391</b>	<b>1,486,603</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,045,017)</b>	<b>160,490</b>	<b>(884,527)</b>	<b>(465,397)</b>