

Annual Budget

School District No. 39 (Vancouver)

June 30, 2026

School District No. 39 (Vancouver)

June 30, 2026

Table of Contents

| | |
|---|----|
| Bylaw | 1 |
| Annual Budget - Revenue and Expense - Statement 2 | 2 |
| Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 | 4 |
| Annual Budget - Operating Revenue and Expense - Schedule 2 | 5 |
| Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source | 6 |
| Schedule 2B - Annual Budget - Schedule of Operating Expense by Object | 7 |
| Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object | 8 |
| Annual Budget - Special Purpose Revenue and Expense - Schedule 3 | 10 |
| Schedule 3A - Annual Budget - Changes in Special Purpose Funds | 11 |
| Annual Budget - Capital Revenue and Expense - Schedule 4 | 15 |

*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. 39 (VANCOUVER) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) 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 \$794,526,466 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 5th DAY OF MAY, 2025;

READ A SECOND TIME THE 5th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF MAY, 2025;

Original Signed

Chairperson of the Board

Original Signed

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Annual Budget Bylaw 2025/2026, adopted by the Board the 26th DAY OF MAY, 2025.

Original Signed

Secretary Treasurer

School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 51,068.000 | 51,104.688 |
| Adult | 164.000 | 134.750 |
| Other | 1,243.000 | 1,243.250 |
| Total Ministry Operating Grant Funded FTE's | 52,475.000 | 52,482.688 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education and Child Care | 681,214,860 | 681,578,366 |
| Other | 8,757,686 | 8,872,382 |
| Federal Grants | 3,068,057 | 3,407,449 |
| Tuition | 23,687,024 | 24,842,423 |
| Other Revenue | 25,643,443 | 25,507,536 |
| Rentals and Leases | 7,599,706 | 7,730,139 |
| Investment Income | 5,761,766 | 6,247,968 |
| Amortization of Deferred Capital Revenue | 31,959,959 | 30,157,151 |
| Total Revenue | 787,692,501 | 788,343,414 |
| Expenses | | |
| Instruction | 631,688,282 | 638,753,229 |
| District Administration | 25,877,630 | 34,134,395 |
| Operations and Maintenance | 128,778,838 | 126,424,971 |
| Transportation and Housing | 3,531,181 | 4,651,884 |
| Debt Services | 79,981 | 186,498 |
| Total Expense | 789,955,912 | 804,150,977 |
| Net Revenue (Expense) | (2,263,411) | (15,807,563) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | | 13,823,573 |
| Budgeted Surplus (Deficit), for the year | (2,263,411) | (1,983,990) |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (2,263,411) | (1,983,990) |
| Budgeted Surplus (Deficit), for the year | (2,263,411) | (1,983,990) |

School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 648,217,237 | 660,648,829 |
| Operating - Tangible Capital Assets Purchased | 1,158,869 | 1,841,066 |
| Special Purpose Funds - Total Expense | 101,195,768 | 103,689,690 |
| Special Purpose Funds - Tangible Capital Assets Purchased | 661,685 | 661,685 |
| Capital Fund - Total Expense | 40,542,907 | 39,812,458 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 2,750,000 | 3,787,765 |
| Total Budget Bylaw Amount | 794,526,466 | 810,441,493 |

Approved by the Board

| | |
|--|--------------|
| Original Signed | May 29, 2025 |
| Signature of the Chairperson of the Board of Education | Date Signed |
| Original Signed | May 30, 2025 |
| Signature of the Superintendent | Date Signed |
| Original Signed | June 2, 2025 |
| Signature of the Secretary Treasurer | Date Signed |

School District No. 39 (Vancouver)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | (2,263,411) | (15,807,563) |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (1,820,554) | (2,502,751) |
| From Local Capital | (2,750,000) | (3,787,765) |
| From Deferred Capital Revenue | (45,070,645) | (53,207,876) |
| From Lease | - | (1,891,199) |
| Total Acquisition of Tangible Capital Assets | (49,641,199) | (61,389,591) |
| Amortization of Tangible Capital Assets | 39,910,664 | 38,673,698 |
| Total Effect of change in Tangible Capital Assets | (9,730,535) | (22,715,893) |
| | - | - |
| (Increase) Decrease in Net Financial Assets (Debt) | (11,993,946) | (38,523,456) |

School District No. 39 (Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 596,048,530 | 593,184,509 |
| Other | 79,767 | 78,135 |
| Federal Grants | 3,068,057 | 3,407,449 |
| Tuition | 23,687,024 | 24,842,423 |
| Other Revenue | 18,020,032 | 18,010,710 |
| Rentals and Leases | 5,549,626 | 5,631,738 |
| Investment Income | 4,479,506 | 5,583,506 |
| Total Revenue | 650,932,542 | 650,738,470 |
| Expenses | | |
| Instruction | 533,606,344 | 537,188,344 |
| District Administration | 25,177,624 | 33,506,773 |
| Operations and Maintenance | 86,048,791 | 85,448,522 |
| Transportation and Housing | 3,384,478 | 4,505,190 |
| Total Expense | 648,217,237 | 660,648,829 |
| Net Revenue (Expense) | 2,715,305 | (9,910,359) |
| Budgeted Prior Year Surplus Appropriation | - | 13,823,573 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (1,158,869) | (1,841,066) |
| Other | (1,556,436) | (2,072,148) |
| Total Net Transfers | (2,715,305) | (3,913,214) |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 39 (Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | |
| Operating Grant, Ministry of Education and Child Care | 587,537,137 | 577,658,415 |
| Other Ministry of Education and Child Care Grants | | |
| Pay Equity | 7,294,124 | 7,294,124 |
| Funding for Graduated Adults | 1,122,225 | 1,109,550 |
| Student Transportation Fund | 53,423 | 53,423 |
| FSA Scorer Grant | 41,621 | 43,871 |
| Labour Settlement Funding | | 5,781,415 |
| Forecasted Enrolment Increase | | 1,243,711 |
| Total Provincial Grants - Ministry of Education and Child Care | 596,048,530 | 593,184,509 |
| Provincial Grants - Other | 79,767 | 78,135 |
| Federal Grants | 3,068,057 | 3,407,449 |
| Tuition | | |
| Summer School Fees | 985,186 | 886,453 |
| Continuing Education | 422,300 | 422,300 |
| International and Out of Province Students | 22,279,538 | 23,533,670 |
| Total Tuition | 23,687,024 | 24,842,423 |
| Other Revenues | | |
| Other School District/Education Authorities | 1,415,017 | 1,804,825 |
| Miscellaneous | | |
| Instructional Cafeteria Revenue | 985,148 | 1,096,108 |
| Miscellaneous Fees and Revenue | 2,788,028 | 2,668,618 |
| School Generated Funds | 12,159,539 | 12,159,539 |
| Other Grants | 672,300 | 257,300 |
| Other Grants - Child Care | | 24,320 |
| Total Other Revenue | 18,020,032 | 18,010,710 |
| Rentals and Leases | 5,549,626 | 5,631,738 |
| Investment Income | 4,479,506 | 5,583,506 |
| Total Operating Revenue | 650,932,542 | 650,738,470 |

School District No. 39 (Vancouver)

Schedule 2B

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

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 271,178,116 | 275,299,958 |
| Principals and Vice Principals | 30,507,157 | 31,313,342 |
| Educational Assistants | 60,347,852 | 55,328,397 |
| Support Staff | 67,976,748 | 67,560,217 |
| Other Professionals | 14,054,667 | 13,771,044 |
| Substitutes | 15,422,202 | 17,874,622 |
| Total Salaries | 459,486,742 | 461,147,580 |
| Employee Benefits | 132,292,249 | 127,250,081 |
| Total Salaries and Benefits | 591,778,991 | 588,397,661 |
| Services and Supplies | | |
| Services | 13,254,726 | 23,940,842 |
| Student Transportation | 3,343,754 | 4,469,353 |
| Professional Development and Travel | 1,402,426 | 2,220,359 |
| Rentals and Leases | 960,801 | 954,016 |
| Dues and Fees | 915,456 | 1,040,840 |
| Insurance | 1,769,750 | 1,762,295 |
| Supplies | 23,806,865 | 26,374,309 |
| Utilities | 10,984,468 | 11,489,154 |
| Total Services and Supplies | 56,438,246 | 72,251,168 |
| Total Operating Expense | 648,217,237 | 660,648,829 |

School District No. 39 (Vancouver)

Schedule 2C

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 |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 201,646,901 | 4,248,639 | 290,630 | 4,168,392 | - | 11,458,537 | 221,813,099 |
| 1.03 Career Programs | 257,466 | 162,260 | - | 146,746 | - | 14,650 | 581,122 |
| 1.07 Library Services | 6,787,239 | - | - | 133,607 | - | 386,202 | 7,307,048 |
| 1.08 Counselling | 8,620,350 | - | - | - | 262,595 | 490,508 | 9,373,453 |
| 1.10 Inclusive Education | 33,714,218 | 1,340,073 | 55,217,762 | 1,099,619 | 126,143 | 1,689,313 | 93,187,128 |
| 1.20 Early Learning and Child Care | - | - | - | - | - | - | - |
| 1.30 English Language Learning | 12,165,158 | 172,051 | 2,645,223 | 491,997 | 221,344 | 692,212 | 16,387,985 |
| 1.31 Indigenous Education | 1,026,060 | 364,614 | 1,417,899 | 143,108 | - | - | 2,951,681 |
| 1.41 School Administration | - | 21,269,965 | - | 11,445,035 | - | 447,316 | 33,162,316 |
| 1.60 Summer School | 2,032,937 | 311,704 | 573,572 | 221,147 | - | - | 3,139,360 |
| 1.62 International and Out of Province Students | 4,927,787 | 186,494 | 194,015 | 349,237 | 336,090 | 243,464 | 6,237,087 |
| 1.64 Other | - | - | - | 742,712 | 211,895 | - | 954,607 |
| Total Function 1 | 271,178,116 | 28,055,800 | 60,339,101 | 18,941,600 | 1,158,067 | 15,422,202 | 395,094,886 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | - | 2,278,755 | - | 447,783 | 1,359,901 | - | 4,086,439 |
| 4.40 School District Governance | - | - | - | 103,027 | 868,197 | - | 971,224 |
| 4.41 Business Administration | - | 172,602 | 8,751 | 3,707,022 | 5,863,932 | - | 9,752,307 |
| Total Function 4 | - | 2,451,357 | 8,751 | 4,257,832 | 8,092,030 | - | 14,809,970 |
| 5 Operations and Maintenance | | | | | | | |
| 5.20 Early Learning and Child Care | - | - | - | - | 103,905 | - | 103,905 |
| 5.41 Operations and Maintenance Administration | - | - | - | 1,851,696 | 4,700,665 | - | 6,552,361 |
| 5.50 Maintenance Operations | - | - | - | 38,723,397 | - | - | 38,723,397 |
| 5.52 Maintenance of Grounds | - | - | - | 4,145,360 | - | - | 4,145,360 |
| 5.56 Utilities | - | - | - | - | - | - | - |
| Total Function 5 | - | - | - | 44,720,453 | 4,804,570 | - | 49,525,023 |
| 7 Transportation and Housing | | | | | | | |
| 7.70 Student Transportation | - | - | - | 56,863 | - | - | 56,863 |
| Total Function 7 | - | - | - | 56,863 | - | - | 56,863 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 271,178,116 | 30,507,157 | 60,347,852 | 67,976,748 | 14,054,667 | 15,422,202 | 459,486,742 |

School District No. 39 (Vancouver)

Schedule 2C

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 Annual Budget | 2025 Amended Annual Budget |
|---|--------------------|--------------------|-----------------------------|-----------------------|--------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 221,813,099 | 59,930,473 | 281,743,572 | 16,681,510 | 298,425,082 | 309,913,919 |
| 1.03 Career Programs | 581,122 | 168,361 | 749,483 | 329,423 | 1,078,906 | 1,779,074 |
| 1.07 Library Services | 7,307,048 | 2,015,377 | 9,322,425 | 1,808,336 | 11,130,761 | 12,202,573 |
| 1.08 Counselling | 9,373,453 | 2,560,108 | 11,933,561 | 455,636 | 12,389,197 | 13,819,415 |
| 1.10 Inclusive Education | 93,187,128 | 30,943,813 | 124,130,941 | 1,974,739 | 126,105,680 | 109,230,166 |
| 1.20 Early Learning and Child Care | - | - | - | - | - | 302,863 |
| 1.30 English Language Learning | 16,387,985 | 4,795,270 | 21,183,255 | 530,545 | 21,713,800 | 25,877,963 |
| 1.31 Indigenous Education | 2,951,681 | 976,465 | 3,928,146 | 104,257 | 4,032,403 | 4,377,648 |
| 1.41 School Administration | 33,162,316 | 9,264,913 | 42,427,229 | 499,145 | 42,926,374 | 43,335,545 |
| 1.60 Summer School | 3,139,360 | 914,935 | 4,054,295 | 199,015 | 4,253,310 | 4,262,102 |
| 1.62 International and Out of Province Students | 6,237,087 | 1,777,257 | 8,014,344 | 1,814,422 | 9,828,766 | 12,087,076 |
| 1.64 Other | 954,607 | 295,150 | 1,249,757 | 472,308 | 1,722,065 | - |
| Total Function 1 | 395,094,886 | 113,642,122 | 508,737,008 | 24,869,336 | 533,606,344 | 537,188,344 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 4,086,439 | 1,062,734 | 5,149,173 | 1,508,589 | 6,657,762 | 7,818,346 |
| 4.40 School District Governance | 971,224 | 199,940 | 1,171,164 | 380,658 | 1,551,822 | 1,406,978 |
| 4.41 Business Administration | 9,752,307 | 2,848,597 | 12,600,904 | 4,367,136 | 16,968,040 | 24,281,449 |
| Total Function 4 | 14,809,970 | 4,111,271 | 18,921,241 | 6,256,383 | 25,177,624 | 33,506,773 |
| 5 Operations and Maintenance | | | | | | |
| 5.20 Early Learning and Child Care | 103,905 | 24,984 | 128,889 | - | 128,889 | 168,712 |
| 5.41 Operations and Maintenance Administration | 6,552,361 | 1,666,548 | 8,218,909 | 3,155,898 | 11,374,807 | 9,033,200 |
| 5.50 Maintenance Operations | 38,723,397 | 11,719,706 | 50,443,103 | 7,207,829 | 57,650,932 | 57,970,047 |
| 5.52 Maintenance of Grounds | 4,145,360 | 1,106,473 | 5,251,833 | 653,655 | 5,905,488 | 6,791,707 |
| 5.56 Utilities | - | - | - | 10,988,675 | 10,988,675 | 11,484,856 |
| Total Function 5 | 49,525,023 | 14,517,711 | 64,042,734 | 22,006,057 | 86,048,791 | 85,448,522 |
| 7 Transportation and Housing | | | | | | |
| 7.70 Student Transportation | 56,863 | 21,145 | 78,008 | 3,306,470 | 3,384,478 | 4,505,190 |
| Total Function 7 | 56,863 | 21,145 | 78,008 | 3,306,470 | 3,384,478 | 4,505,190 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 459,486,742 | 132,292,249 | 591,778,991 | 56,438,246 | 648,217,237 | 660,648,829 |

School District No. 39 (Vancouver)

Schedule 3

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

| | 2026 Annual Budget | 2025 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 85,166,330 | 88,393,857 |
| Other | 8,677,919 | 8,794,247 |
| Other Revenue | 7,176,890 | 7,050,304 |
| Investment Income | 836,314 | 118,516 |
| Total Revenue | 101,857,453 | 104,356,924 |
| Expenses | | |
| Instruction | 98,081,938 | 101,564,885 |
| District Administration | 700,006 | 627,622 |
| Operations and Maintenance | 2,267,121 | 1,350,489 |
| Transportation and Housing | 146,703 | 146,694 |
| Total Expense | 101,195,768 | 103,689,690 |
| Net Revenue (Expense) | 661,685 | 667,234 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (661,685) | (661,685) |
| Other | | (5,549) |
| Total Net Transfers | (661,685) | (667,234) |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 39 (Vancouver)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

| | Annual Facility Grant \$ | Learning Improvement Fund \$ | Special Education Equipment \$ | Scholarships and Bursaries \$ | Special Education Technology \$ | School Generated Funds \$ | Strong Start \$ | Ready, Set, Learn \$ | OLEP \$ |
|--|-----------------------------------|---------------------------------------|---|--|--|------------------------------------|-----------------------|-------------------------------|------------|
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 2,238,404 | 2,031,012 | | | 9,946,115 | | 608,000 | 218,050 | 790,003 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | 86,912 | | 6,455,889 | | | |
| Investment Income | | | | 16,900 | 2,500 | | | | 5,850 |
| | 2,238,404 | 2,031,012 | - | 103,812 | 9,948,615 | 6,455,889 | 608,000 | 218,050 | 795,853 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | 2,873,117 | | | | 146,866 |
| Principals and Vice Principals | | | | | 323,086 | | | | |
| Educational Assistants | | 1,474,419 | | | | 1,119 | 430,637 | | |
| Support Staff | 1,266,865 | | | | 1,420,643 | 98,311 | | 58,142 | |
| Other Professionals | | | | | | | | | |
| Substitutes | | | | | | 796 | | 5,122 | 65,148 |
| | 1,266,865 | 1,474,419 | - | - | 4,616,846 | 100,226 | 430,637 | 63,264 | 212,014 |
| Employee Benefits | 412,007 | 556,593 | | | 1,335,293 | 27,916 | 149,307 | 23,320 | 58,721 |
| Services and Supplies | 559,532 | | | 103,812 | 3,996,476 | 6,102,899 | 28,056 | 131,466 | 485,001 |
| | 2,238,404 | 2,031,012 | - | 103,812 | 9,948,615 | 6,231,041 | 608,000 | 218,050 | 755,736 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | 224,848 | - | - | 40,117 |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | (224,848) | | | (40,117) |
| | - | - | - | - | - | (224,848) | - | - | (40,117) |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 39 (Vancouver)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

| | CommunityLINK | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Early Childhood Education Dual Credit Program | SEY2KT (Early Years to Kindergarten) | ECL Early Care & Learning |
|--|---------------|---------------------------------------|---------------------------------------|-------------------------------------|--------------------------|-------------------------------------|---|--------------------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 10,647,334 | 4,604,881 | 41,910,572 | 146,694 | 47,000 | 11,250 | 25,000 | 21,243 | 199,956 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 10,647,334 | 4,604,881 | 41,910,572 | 146,694 | 47,000 | 11,250 | 25,000 | 21,243 | 199,956 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 2,119,928 | - | 32,714,634 | | | | | | |
| Principals and Vice Principals | 168,530 | - | | | | | | | 160,465 |
| Educational Assistants | 3,134,850 | 2,258,576 | | | | 3,069 | | | |
| Support Staff | 206,610 | 60,113 | | | | | | | |
| Other Professionals | 1,574,684 | 486,404 | | | | | | | |
| Substitutes | | 556,335 | | | | 4,080 | | 16,181 | |
| | 7,204,602 | 3,361,428 | 32,714,634 | - | - | 7,149 | - | 16,181 | 160,465 |
| Employee Benefits | 2,307,700 | 1,148,059 | 9,195,938 | | | 2,251 | | 4,332 | 39,491 |
| Services and Supplies | 1,135,032 | 95,394 | | 146,694 | 47,000 | 1,850 | 25,000 | 730 | |
| | 10,647,334 | 4,604,881 | 41,910,572 | 146,694 | 47,000 | 11,250 | 25,000 | 21,243 | 199,956 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

| | Feeding Futures Fund | Professional Learning Grant | CAYA | Work Experience Enhancement | AT-BC | PRP | PRCVI | Miscellaneous | CommunityLink Other |
|--|----------------------------|-----------------------------------|-----------|-----------------------------------|-----------|-----------|-----------|---------------|------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 5,548,306 | 204,125 | | 50,000 | | 2,710,000 | 3,208,385 | | |
| Provincial Grants - Other | | | 3,583,000 | | 5,094,919 | | | | |
| Other Revenue | | | | | | | | 405,656 | 228,433 |
| Investment Income | | | 385,655 | | 389,638 | | 27,750 | 8,021 | |
| | 5,548,306 | 204,125 | 3,968,655 | 50,000 | 5,484,557 | 2,710,000 | 3,236,135 | 413,677 | 228,433 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | 31,365 | | 1,604,984 | 268,726 | | |
| Principals and Vice Principals | | | | | | 171,531 | | | |
| Educational Assistants | | | | | | 97,917 | | 8,466 | 8,463 |
| Support Staff | 2,106,472 | | 690,495 | | 798,043 | 152,687 | 931,229 | | |
| Other Professionals | 74,454 | | 275,773 | | 1,067,438 | | 332,012 | | |
| Substitutes | | | | | | 33,046 | | | |
| | 2,180,926 | - | 966,268 | 31,365 | 1,865,481 | 2,060,165 | 1,531,967 | 8,466 | 8,463 |
| Employee Benefits | 678,589 | | 311,048 | 8,817 | 563,958 | 562,736 | 480,957 | 3,196 | 3,195 |
| Services and Supplies | 2,688,791 | 204,125 | 2,691,339 | 9,818 | 3,055,118 | 87,099 | 1,214,286 | 15,621 | 215,374 |
| | 5,548,306 | 204,125 | 3,968,655 | 50,000 | 5,484,557 | 2,710,000 | 3,227,210 | 27,283 | 227,032 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | 8,925 | 386,394 | 1,401 |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | | (8,925) | (386,394) | (1,401) |
| | - | - | - | - | - | - | (8,925) | (386,394) | (1,401) |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

| | <u>TOTAL</u> |
|--|--------------------|
| | \$ |
| Revenues | |
| Provincial Grants - Ministry of Education and Child Care | 85,166,330 |
| Provincial Grants - Other | 8,677,919 |
| Other Revenue | 7,176,890 |
| Investment Income | 836,314 |
| | <u>101,857,453</u> |
| Expenses | |
| Salaries | |
| Teachers | 39,759,620 |
| Principals and Vice Principals | 823,612 |
| Educational Assistants | 7,417,516 |
| Support Staff | 7,789,610 |
| Other Professionals | 3,810,765 |
| Substitutes | 680,708 |
| | <u>60,281,831</u> |
| Employee Benefits | 17,873,424 |
| Services and Supplies | 23,040,513 |
| | <u>101,195,768</u> |
| Net Revenue (Expense) before Interfund Transfers | <u>661,685</u> |
| Interfund Transfers | |
| Tangible Capital Assets Purchased | (661,685) |
| | <u>(661,685)</u> |
| Net Revenue (Expense) | <u>-</u> |

School District No. 39 (Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

| | 2026 Annual Budget | | | 2025 Amended Annual Budget |
|--|--|--------------------|--------------------|-------------------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Other Revenue | 171,679 | 274,842 | 446,521 | 446,522 |
| Rentals and Leases | | 2,050,080 | 2,050,080 | 2,098,401 |
| Investment Income | | 445,946 | 445,946 | 545,946 |
| Amortization of Deferred Capital Revenue | 31,959,959 | | 31,959,959 | 30,157,151 |
| Total Revenue | 32,131,638 | 2,770,868 | 34,902,506 | 33,248,020 |
| Expenses | | | | |
| Operations and Maintenance | | 552,262 | 552,262 | 952,262 |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 39,910,664 | | 39,910,664 | 38,673,698 |
| Debt Services | | | | |
| Capital Lease Interest | | 79,981 | 79,981 | 186,498 |
| Total Expense | 39,910,664 | 632,243 | 40,542,907 | 39,812,458 |
| Net Revenue (Expense) | (7,779,026) | 2,138,625 | (5,640,401) | (6,564,438) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 1,820,554 | | 1,820,554 | 2,502,751 |
| Capital Lease Payment | | 1,556,436 | 1,556,436 | 2,077,697 |
| Total Net Transfers | 1,820,554 | 1,556,436 | 3,376,990 | 4,580,448 |
| Other Adjustments to Fund Balances | | | | |
| Tangible Capital Assets Purchased from Local Capital | 300,000 | (300,000) | - | |
| Tangible Capital Assets WIP Purchased from Local Capital | 2,450,000 | (2,450,000) | - | |
| Principal Payment | | | | |
| Capital Lease | 1,476,455 | (1,476,455) | - | |
| Total Other Adjustments to Fund Balances | 4,226,455 | (4,226,455) | - | |
| Budgeted Surplus (Deficit), for the year | (1,732,017) | (531,394) | (2,263,411) | (1,983,990) |