

Annual Budget

## **School District No. 39 (Vancouver)**

June 30, 2027

# School District No. 39 (Vancouver)

June 30, 2027

## 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 .....	14

\*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 2026/2027 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 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$829,944,432 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 29th DAY OF April, 2026;

READ A SECOND TIME THE 29th DAY OF April, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF April, 2026;

Original Signed

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**Chairperson of the Board**

Original Signed

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Annual Budget Bylaw 2026/2027, adopted by the Board the 30th DAY OF April, 2026.

Original Signed

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**Secretary Treasurer**

# School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	50,477.625	50,786.625
Adult	144.375	167.375
Other	1,237.063	1,237.063
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>51,859.063</b>	<b>52,191.063</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	721,209,776	694,181,243
Other	8,943,503	8,987,608
Federal Grants	2,748,724	3,068,057
Tuition	18,109,199	23,257,696
Other Revenue	27,296,215	26,467,243
Rentals and Leases	8,883,262	8,082,871
Investment Income	5,341,254	5,499,661
Gain (Loss) on Disposal of Tangible Capital Assets	32,707,135	
Amortization of Deferred Capital Revenue		31,416,826
<b>Total Revenue</b>	<b>825,239,068</b>	<b>800,961,205</b>
<b>Expenses</b>		
Instruction	663,203,893	648,964,601
District Administration	25,482,054	27,848,782
Operations and Maintenance	134,016,774	127,907,998
Transportation and Housing	4,095,197	4,091,984
Debt Services	79,981	79,981
<b>Total Expense</b>	<b>826,877,899</b>	<b>808,893,346</b>
<b>Net Revenue (Expense)</b>	<b>(1,638,831)</b>	<b>(7,932,141)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>84,200</b>	<b>8,445,016</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,554,631)</b>	<b>512,875</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	75,000	508,894
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,629,631)	3,981
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,554,631)</b>	<b>512,875</b>

# School District No. 39 (Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	676,202,650	656,959,859
Operating - Tangible Capital Assets Purchased	1,953,889	2,823,876
Special Purpose Funds - Total Expense	108,786,057	111,641,787
Special Purpose Funds - Tangible Capital Assets Purchased	612,644	1,138,773
Capital Fund - Total Expense	41,889,192	40,291,700
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	7,321,799
<b>Total Budget Bylaw Amount</b>	<b>829,944,432</b>	<b>820,177,794</b>

**Approved by the Board**

Original Signed	April 30, 2026
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	April 30, 2026
Signature of the Superintendent	Date Signed
Original Signed	April 30, 2026
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, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<u>(1,638,831)</u>	<u>(7,932,141)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,566,533)	(3,962,649)
From Local Capital	(500,000)	(7,321,799)
From Deferred Capital Revenue	<u>(21,080,000)</u>	<u>(40,320,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(24,146,533)</u>	<u>(51,604,448)</u>
Amortization of Tangible Capital Assets	<u>40,697,211</u>	<u>39,539,438</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>16,550,678</u>	<u>(12,065,010)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>14,911,847</u>	<u>(19,997,151)</u>

# School District No. 39 (Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	628,340,423	598,313,997
Other	79,767	87,498
Federal Grants	2,748,724	3,068,057
Tuition	18,109,199	23,257,696
Other Revenue	19,634,741	18,793,832
Rentals and Leases	6,722,961	6,032,791
Investment Income	4,435,183	4,217,401
<b>Total Revenue</b>	<b>680,070,998</b>	<b>653,771,272</b>
<b>Expenses</b>		
Instruction	557,935,612	540,497,136
District Administration	24,667,984	27,060,355
Operations and Maintenance	89,651,348	85,457,875
Transportation and Housing	3,947,706	3,944,493
<b>Total Expense</b>	<b>676,202,650</b>	<b>656,959,859</b>
<b>Net Revenue (Expense)</b>	<b>3,868,348</b>	<b>(3,188,587)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>84,200</b>	<b>8,445,016</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,953,889)	(2,823,876)
Local Capital	(222,050)	(222,050)
Other	(1,701,609)	(1,701,609)
<b>Total Net Transfers</b>	<b>(3,877,548)</b>	<b>(4,747,535)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>75,000</b>	<b>508,894</b>

# School District No. 39 (Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	589,515,983	588,969,826
Other Ministry of Education and Child Care Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	1,803,204	1,955,003
Student Transportation Fund	53,423	53,423
Foundation Skills Assessment (FSA) Scorer Grant	41,621	41,621
Labour Settlement Funding	29,632,068	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>628,340,423</b>	<b>598,313,997</b>
<b>Provincial Grants - Other</b>	<b>79,767</b>	<b>87,498</b>
<b>Federal Grants</b>	<b>2,748,724</b>	<b>3,068,057</b>
<b>Tuition</b>		
Summer School Fees	982,361	947,218
Continuing Education	422,300	422,300
International and Out of Province Students	16,704,538	21,888,178
<b>Total Tuition</b>	<b>18,109,199</b>	<b>23,257,696</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	2,632,838	1,415,017
Miscellaneous		
Miscellaneous Fees and Revenue	2,818,900	2,997,197
Instructional Cafeteria Revenue	1,315,483	1,206,305
Other Grants	707,981	1,015,774
School Generated Funds	12,159,539	12,159,539
<b>Total Other Revenue</b>	<b>19,634,741</b>	<b>18,793,832</b>
<b>Rentals and Leases</b>	<b>6,722,961</b>	<b>6,032,791</b>
<b>Investment Income</b>	<b>4,435,183</b>	<b>4,217,401</b>
<b>Total Operating Revenue</b>	<b>680,070,998</b>	<b>653,771,272</b>

# School District No. 39 (Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	281,968,891	267,469,281
Principals and Vice Principals	30,773,426	30,405,012
Educational Assistants	61,218,042	60,783,577
Support Staff	69,807,251	67,921,050
Other Professionals	15,036,819	14,169,164
Substitutes	19,621,001	18,359,165
<b>Total Salaries</b>	<b>478,425,430</b>	<b>459,107,249</b>
<b>Employee Benefits</b>	<b>138,927,683</b>	<b>131,790,124</b>
<b>Total Salaries and Benefits</b>	<b>617,353,113</b>	<b>590,897,373</b>
<b>Services and Supplies</b>		
Services	14,463,236	15,991,703
Student Transportation	3,891,630	3,903,893
Professional Development and Travel	1,580,522	1,613,768
Rentals and Leases	785,924	871,620
Dues and Fees	926,998	1,241,483
Insurance	1,757,275	1,824,730
Supplies	23,733,402	29,350,118
Utilities	11,710,550	11,265,171
<b>Total Services and Supplies</b>	<b>58,849,537</b>	<b>66,062,486</b>
<b>Total Operating Expense</b>	<b>676,202,650</b>	<b>656,959,859</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	212,091,112	2,313,314	283,127	4,262,425	-	12,404,453	231,354,431
1.03 Career Programs	275,270	54,731	-	163,202	-	22,578	515,781
1.07 Library Services	7,097,267	323,994	-	144,744	-	417,008	7,983,013
1.08 Counselling	7,998,774	262,995	-	466	274,276	539,719	9,076,230
1.10 Inclusive Education	34,790,366	2,837,613	55,773,471	1,182,232	142,356	4,517,708	99,243,746
1.30 English Language Learning	12,640,339	177,184	2,736,542	513,214	223,016	790,099	17,080,394
1.31 Indigenous Education	985,494	358,044	1,569,167	146,225	15,020	-	3,073,950
1.41 School Administration	-	21,903,728	-	12,116,343	-	754,538	34,774,609
1.60 Summer School	2,130,125	345,650	678,181	221,489	5,907	-	3,381,352
1.62 International and Out of Province Students	3,960,144	171,015	168,803	340,402	270,632	174,898	5,085,894
1.64 Other	-	-	-	657,465	218,453	-	875,918
<b>Total Function 1</b>	<b>281,968,891</b>	<b>28,748,268</b>	<b>61,209,291</b>	<b>19,748,207</b>	<b>1,149,660</b>	<b>19,621,001</b>	<b>412,445,318</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	1,847,913	-	457,833	1,466,743	-	3,772,489
4.40 School District Governance	-	-	-	94,563	951,545	-	1,046,108
4.41 Business Administration	-	-	8,751	3,705,954	6,054,795	-	9,769,500
<b>Total Function 4</b>	<b>-</b>	<b>1,847,913</b>	<b>8,751</b>	<b>4,258,350</b>	<b>8,473,083</b>	<b>-</b>	<b>14,588,097</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care	-	-	-	-	79,962	-	79,962
5.41 Operations and Maintenance Administration	-	177,245	-	2,201,867	5,334,114	-	7,713,226
5.50 Maintenance Operations	-	-	-	39,179,939	-	-	39,179,939
5.52 Maintenance of Grounds	-	-	-	4,359,770	-	-	4,359,770
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>177,245</b>	<b>-</b>	<b>45,741,576</b>	<b>5,414,076</b>	<b>-</b>	<b>51,332,897</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	-	-	-	59,118	-	-	59,118
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,118</b>	<b>-</b>	<b>-</b>	<b>59,118</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>281,968,891</b>	<b>30,773,426</b>	<b>61,218,042</b>	<b>69,807,251</b>	<b>15,036,819</b>	<b>19,621,001</b>	<b>478,425,430</b>

# School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	231,354,431	63,511,632	294,866,063	18,447,364	313,313,427	301,862,010
1.03 Career Programs	515,781	156,529	672,310	198,021	870,331	1,152,814
1.07 Library Services	7,983,013	2,213,780	10,196,793	711,643	10,908,436	10,912,138
1.08 Counselling	9,076,230	2,493,633	11,569,863	207,633	11,777,496	12,395,273
1.10 Inclusive Education	99,243,746	33,085,226	132,328,972	1,503,072	133,832,044	126,056,230
1.30 English Language Learning	17,080,394	5,031,164	22,111,558	277,235	22,388,793	22,279,654
1.31 Indigenous Education	3,073,950	1,015,684	4,089,634	163,642	4,253,276	4,427,100
1.41 School Administration	34,774,609	9,782,747	44,557,356	1,575,796	46,133,152	44,614,484
1.60 Summer School	3,381,352	1,003,286	4,384,638	132,755	4,517,393	4,387,162
1.62 International and Out of Province Students	5,085,894	1,457,720	6,543,614	1,539,531	8,083,145	9,772,262
1.64 Other	875,918	260,695	1,136,613	721,506	1,858,119	2,638,009
<b>Total Function 1</b>	<b>412,445,318</b>	<b>120,012,096</b>	<b>532,457,414</b>	<b>25,478,198</b>	<b>557,935,612</b>	<b>540,497,136</b>
<b>4 District Administration</b>						
4.11 Educational Administration	3,772,489	956,982	4,729,471	1,584,793	6,314,264	6,662,358
4.40 School District Governance	1,046,108	210,655	1,256,763	269,656	1,526,419	1,662,926
4.41 Business Administration	9,769,500	2,867,426	12,636,926	4,190,375	16,827,301	18,735,071
<b>Total Function 4</b>	<b>14,588,097</b>	<b>4,035,063</b>	<b>18,623,160</b>	<b>6,044,824</b>	<b>24,667,984</b>	<b>27,060,355</b>
<b>5 Operations and Maintenance</b>						
5.20 Early Learning and Child Care	79,962	19,472	99,434	-	99,434	155,163
5.41 Operations and Maintenance Administration	7,713,226	2,143,127	9,856,353	3,412,209	13,268,562	12,436,473
5.50 Maintenance Operations	39,179,939	11,472,247	50,652,186	7,573,046	58,225,232	55,349,396
5.52 Maintenance of Grounds	4,359,770	1,223,594	5,583,364	844,006	6,427,370	6,331,472
5.56 Utilities	-	-	-	11,630,750	11,630,750	11,185,371
<b>Total Function 5</b>	<b>51,332,897</b>	<b>14,858,440</b>	<b>66,191,337</b>	<b>23,460,011</b>	<b>89,651,348</b>	<b>85,457,875</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	59,118	22,084	81,202	3,866,504	3,947,706	3,944,493
<b>Total Function 7</b>	<b>59,118</b>	<b>22,084</b>	<b>81,202</b>	<b>3,866,504</b>	<b>3,947,706</b>	<b>3,944,493</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>478,425,430</b>	<b>138,927,683</b>	<b>617,353,113</b>	<b>58,849,537</b>	<b>676,202,650</b>	<b>656,959,859</b>

# School District No. 39 (Vancouver)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2027

	<b>2027</b>	2026 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	92,869,353	95,867,246
Other	8,863,736	8,900,110
Other Revenue	7,214,953	7,176,890
Investment Income	450,659	836,314
<b>Total Revenue</b>	<b>109,398,701</b>	112,780,560
<b>Expenses</b>		
Instruction	105,268,281	108,467,465
District Administration	814,070	788,427
Operations and Maintenance	2,556,215	2,238,404
Transportation and Housing	147,491	147,491
<b>Total Expense</b>	<b>108,786,057</b>	111,641,787
<b>Net Revenue (Expense)</b>	<b>612,644</b>	1,138,773
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(612,644)	(1,138,773)
<b>Total Net Transfers</b>	<b>(612,644)</b>	(1,138,773)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	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>		830,264	577,624	119,036	4,480,180		-	181,112	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,251,474	2,040,619		9,825,945		646,000	215,600	719,817	10,647,334
Provincial Grants - Other									
Other			86,912		6,455,889				
Investment Income			16,900	2,500				5,850	
	2,251,474	2,040,619	103,812	9,828,445	6,455,889	646,000	215,600	725,667	10,647,334
<b>Less:</b> Allocated to Revenue	2,251,474	2,040,619	103,812	9,828,445	6,456,115	646,000	215,600	775,817	10,647,334
<b>Deferred Revenue, end of year</b>	-	<b>830,264</b>	<b>577,624</b>	<b>119,036</b>	<b>4,479,954</b>	-	-	<b>130,962</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	2,251,474	2,040,619	-	9,825,945	-	646,000	215,600	769,967	10,647,334
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants									
Other Revenue	-	-	86,912	-	6,456,115	-	-	-	-
Investment Income	-	-	16,900	2,500	-	-	-	5,850	-
	2,251,474	2,040,619	103,812	9,828,445	6,456,115	646,000	215,600	775,817	10,647,334
<b>Expenses</b>									
Salaries									
Teachers	-	-	-	2,755,443	-	-	-	146,866	2,248,233
Principals and Vice Principals	-	-	-	323,086	-	-	-	-	170,773
Educational Assistants	-	1,479,353	-	-	1,119	435,937	-	-	3,219,170
Support Staff	1,266,865	-	-	1,338,796	97,538	-	-	-	238,243
Other Professionals	-	-	-	25,353	-	-	54,600	-	1,621,133
Substitutes	-	-	-	-	1,064	-	53,363	65,148	10,087
	1,266,865	1,479,353	-	4,442,678	99,721	435,937	107,963	212,014	7,507,639
Employee Benefits	365,382	561,266	-	1,343,164	28,646	165,318	34,027	58,721	2,402,644
Services and Supplies	619,227	-	103,812	4,042,603	6,102,899	44,745	73,610	505,082	737,051
	2,251,474	2,040,619	103,812	9,828,445	6,231,266	646,000	215,600	775,817	10,647,334
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	224,849	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	(224,849)	-	-	-	-
	-	-	-	-	(224,849)	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	ECL Early Care & Learning	Feeding Futures Fund	Dual Credit Program Expansion	National School Food Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				31,500	50,000				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,604,881	48,803,424	147,491	47,000		175,000	5,571,167	279,000	883,400
Provincial Grants - Other									
Other									
Investment Income									
	4,604,881	48,803,424	147,491	47,000	-	175,000	5,571,167	279,000	883,400
<b>Less:</b> Allocated to Revenue	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants									
Other Revenue	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
<b>Expenses</b>									
Salaries									
Teachers	-	38,065,224	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	2,389,767	-	-	-	-	-	-	-	-
Support Staff	59,138	-	-	-	-	70,748	2,145,755	-	324,274
Other Professionals	511,104	-	-	-	-	54,600	76,315	-	-
Substitutes	384,197	-	-	-	-	-	113,005	-	-
	3,344,206	38,065,224	-	-	-	125,348	2,335,075	-	324,274
Employee Benefits	1,165,280	10,738,200	-	-	-	40,623	741,301	-	96,685
Services and Supplies	95,395	-	147,491	78,500	50,000	9,029	2,494,791	279,000	462,441
	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Work Experience Enhancement	Assistive Technology	CAYA	CommunityLINK Other	Provincial Resource Programs	Miscellaneous	PRCVI	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	47,000	14,466,990	12,823,596	412,310	3,000	664,046	1,091,213	35,777,871
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care					2,785,833		3,046,718	92,690,703
Provincial Grants - Other		5,400,000						5,400,000
Other						405,656		6,948,457
Investment Income		389,638	385,655			8,021	27,750	836,314
	-	5,789,638	385,655	-	2,785,833	413,677	3,074,468	105,875,474
<b>Less:</b> Allocated to Revenue	47,000	5,582,374	3,583,000	266,270	2,785,833	413,677	3,162,468	109,398,701
<b>Deferred Revenue, end of year</b>	-	14,674,254	9,626,251	146,040	3,000	664,046	1,003,213	32,254,644
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	47,000	-	-	-	2,785,833	-	3,046,718	92,869,353
Provincial Grants - Other		5,192,736	3,583,000	-	-	-	88,000	8,863,736
Federal Grants		-	-	-	-	-	-	-
Other Revenue		-	-	266,270	-	405,656	-	7,214,953
Investment Income		389,638	-	-	-	8,021	27,750	450,659
	47,000	5,582,374	3,583,000	266,270	2,785,833	413,677	3,162,468	109,398,701
<b>Expenses</b>								
Salaries								
Teachers		-	-	-	1,587,067	-	237,211	45,040,044
Principals and Vice Principals		-	-	-	171,531	-	-	665,390
Educational Assistants		-	-	-	97,917	7,407	-	7,630,670
Support Staff		800,767	723,313	-	125,620	-	956,195	8,147,252
Other Professionals		1,250,033	288,388	-	10,324	-	345,809	4,237,659
Substitutes	23,656	80,000	-	-	41,990	1,059	-	773,569
	23,656	2,130,800	1,011,701	-	2,034,449	8,466	1,539,215	66,494,584
Employee Benefits	6,344	640,397	343,156		578,303	3,196	512,448	19,825,101
Services and Supplies	17,000	2,811,177	2,228,143	264,869	173,081	15,621	1,110,805	22,466,372
	47,000	5,582,374	3,583,000	264,869	2,785,833	27,283	3,162,468	108,786,057
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	1,401	-	386,394	-	612,644
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased		-	-	(1,401)	-	(386,394)	-	(612,644)
	-	-	-	(1,401)	-	(386,394)	-	(612,644)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 39 (Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue	171,679	274,842	446,521	496,521
Rentals and Leases		2,160,301	2,160,301	2,050,080
Investment Income		455,412	455,412	445,946
Gain (Loss) on Disposal of Tangible Capital Assets	32,707,135		32,707,135	
Amortization of Deferred Capital Revenue			-	31,416,826
<b>Total Revenue</b>	<b>32,878,814</b>	<b>2,890,555</b>	<b>35,769,369</b>	<b>34,409,373</b>
<b>Expenses</b>				
Operations and Maintenance		1,112,000	1,112,000	672,281
Amortization of Tangible Capital Assets				
Operations and Maintenance	40,697,211		40,697,211	39,539,438
Debt Services				
Capital Lease Interest		79,981	79,981	79,981
<b>Total Expense</b>	<b>40,697,211</b>	<b>1,191,981</b>	<b>41,889,192</b>	<b>40,291,700</b>
<b>Net Revenue (Expense)</b>	<b>(7,818,397)</b>	<b>1,698,574</b>	<b>(6,119,823)</b>	<b>(5,882,327)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,566,533		2,566,533	3,962,649
Local Capital		222,050	222,050	222,050
Capital Lease Payment		1,701,609	1,701,609	1,701,609
<b>Total Net Transfers</b>	<b>2,566,533</b>	<b>1,923,659</b>	<b>4,490,192</b>	<b>5,886,308</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	500,000	(500,000)	-	
Principal Payment				
Capital Lease	1,621,628	(1,621,628)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>2,121,628</b>	<b>(2,121,628)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(3,130,236)</b>	<b>1,500,605</b>	<b>(1,629,631)</b>	<b>3,981</b>