

Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2026

School District No. 84 (Vancouver Island West)

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	13

*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. 84 (VANCOUVER ISLAND WEST) (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. 84 (Vancouver Island West) 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 \$14,270,165 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 12th DAY OF MAY, 2025;

READ A SECOND TIME THE 12th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF MAY, 2025;


Chairperson of the Board
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Annual Budget Bylaw 2025/2026, adopted by the Board the 12th DAY OF MAY, 2025.


Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	310,000	317,000
Adult	-	1,125
Total Ministry Operating Grant Funded FTE's	310,000	318,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	7,102,849	8,150,943
Tuition	200,000	200,000
Other Revenue	5,446,450	4,728,034
Investment Income	105,000	200,000
Amortization of Deferred Capital Revenue	779,087	772,473
Total Revenue	13,633,386	14,051,450
Expenses		
Instruction	9,579,693	10,148,953
District Administration	1,674,377	1,291,957
Operations and Maintenance	2,606,905	2,673,101
Transportation and Housing	364,190	384,432
Total Expense	14,225,165	14,498,443
Net Revenue (Expense)	(591,779)	(446,993)
Budgeted Allocation (Retirement) of Surplus (Deficit)	282,067	84,361
Budgeted Surplus (Deficit), for the year	(309,712)	(362,632)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(309,712)	(362,632)
Budgeted Surplus (Deficit), for the year	(309,712)	(362,632)

School District No. 84 (Vancouver Island West)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,983,249	11,060,872
Special Purpose Funds - Total Expense	2,148,117	2,302,466
Capital Fund - Total Expense	1,093,799	1,135,105
Capital Fund - Tangible Capital Assets Purchased from Local Capital	45,000	
Total Budget Bylaw Amount	14,270,165	14,498,443

Signature of the Superintendent

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 84 (Vancouver Island West)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Annual Budget \$
Surplus (Deficit) for the year	(591,779)	(446,993)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(45,000)	
From Deferred Capital Revenue	(1,644,140)	(1,431,130)
Total Acquisition of Tangible Capital Assets	(1,689,140)	(1,431,130)
Amortization of Tangible Capital Assets	1,093,799	1,135,105
Total Effect of change in Tangible Capital Assets	(595,341)	(296,025)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,187,120)	(743,018)

School District No. 84 (Vancouver Island West)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,136,732	6,084,477
Tuition	200,000	200,000
Other Revenue	5,264,450	4,492,034
Investment Income	100,000	200,000
Total Revenue	10,701,182	10,976,511
Expenses		
Instruction	7,553,276	7,975,712
District Administration	1,674,377	1,291,957
Operations and Maintenance	1,579,776	1,598,400
Transportation and Housing	175,820	194,803
Total Expense	10,983,249	11,060,872
Net Revenue (Expense)	(282,067)	(84,361)
Budgeted Prior Year Surplus Appropriation	282,067	84,361
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Schedule 2A

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

	2026 Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	10,228,408	10,274,434
ISC/LEA Recovery	(5,228,450)	(4,316,160)
Other Ministry of Education and Child Care Grants		
Pay Equity	55,087	55,087
Student Transportation Fund	57,593	57,593
FSA Scorer Grant	4,094	4,094
Equity Scan		3,000
Anti Racism in Early Care and Learning		6,429
FRSP Recruitment & Retention Grant	20,000	
Total Provincial Grants - Ministry of Education and Child Care	5,136,732	6,084,477
Tuition		
International and Out of Province Students	200,000	200,000
Total Tuition	200,000	200,000
Other Revenues		
Funding from First Nations	5,228,450	4,316,160
Miscellaneous		
Kyuquot Grant		143,874
Art Starts	6,000	6,000
Other	20,000	20,000
BMO Rebate	10,000	6,000
Total Other Revenue	5,264,450	4,492,034
Investment Income	100,000	200,000
Total Operating Revenue	10,701,182	10,976,511

School District No. 84 (Vancouver Island West)

Schedule 2B

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

	2026 Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	2,215,781	2,656,050
Principals and Vice Principals	1,702,395	1,934,465
Educational Assistants	398,702	332,017
Support Staff	1,056,670	974,905
Other Professionals	1,024,734	820,043
Substitutes	229,183	167,595
Total Salaries	6,627,465	6,885,075
Employee Benefits	1,448,432	1,569,178
Total Salaries and Benefits	8,075,897	8,454,253
Services and Supplies		
Services	1,193,150	1,058,490
Student Transportation	35,500	34,500
Professional Development and Travel	582,782	365,703
Dues and Fees	46,200	42,200
Insurance	54,136	39,000
Supplies	637,084	705,976
Utilities	358,500	360,750
Total Services and Supplies	2,907,352	2,606,619
Total Operating Expense	10,983,249	11,060,872

School District No. 84 (Vancouver Island West)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

Schedule 2C

	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	1,809,848	1,090,849		30,775		107,183	3,038,655
1.07 Library Services	6,885			28,244			35,129
1.08 Counselling	63,110						63,110
1.10 Inclusive Education	241,661		368,041	78,486		45,000	733,188
1.30 English Language Learning							-
1.31 Indigenous Education			30,661				124,938
1.41 School Administration	94,277	550,503		197,399		15,000	762,902
1.61 Continuing Education		16,190					16,190
1.62 International and Out of Province Students		44,853					44,853
1.64 Other							-
Total Function 1	2,215,781	1,702,395	398,702	334,904	-	167,183	4,818,965
4 District Administration							
4.11 Educational Administration					459,265		459,265
4.40 School District Governance					84,809		84,809
4.41 Business Administration				96,795	380,157	5,000	481,952
Total Function 4	-	-	-	96,795	924,231	5,000	1,026,026
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					100,503		100,503
5.50 Maintenance Operations				566,315		50,000	616,315
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	566,315	100,503	50,000	716,818
7 Transportation and Housing							
7.70 Student Transportation				58,656		7,000	65,656
Total Function 7	-	-	-	58,656	-	7,000	65,656
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,215,781	1,702,395	398,702	1,056,670	1,024,734	229,183	6,627,465

School District No. 84 (Vancouver Island West)

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 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,038,655	673,288	3,711,943	656,621	4,368,564	4,681,879
1.07 Library Services	35,129	8,576	43,705	9,200	52,905	90,064
1.08 Counselling	63,110	13,884	76,994		76,994	72,123
1.10 Inclusive Education	733,188	164,797	897,985	457,100	1,355,085	1,279,922
1.30 English Language Learning	-		-		-	65,687
1.31 Indigenous Education	124,938	28,406	153,344	292,244	445,588	407,882
1.41 School Administration	762,902	168,955	931,857	88,921	1,020,778	1,125,010
1.61 Continuing Education	16,190	3,400	19,590	10,000	29,590	29,400
1.62 International and Out of Province Students	44,853	9,419	54,272	149,500	203,772	189,529
1.64 Other	-		-		-	34,216
Total Function 1	4,818,965	1,070,725	5,889,690	1,663,886	7,553,276	7,975,712
4 District Administration						
4.11 Educational Administration	459,265	96,446	555,711	51,200	606,911	367,280
4.40 School District Governance	84,809	1,696	86,505	167,733	254,238	128,525
4.41 Business Administration	481,952	101,716	583,668	229,560	813,228	796,152
Total Function 4	1,026,026	199,858	1,225,884	448,493	1,674,377	1,291,957
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	100,503	21,106	121,609	84,555	206,164	171,880
5.50 Maintenance Operations	616,315	142,079	758,394	246,518	1,004,912	1,055,570
5.52 Maintenance of Grounds	-		-	10,200	10,200	10,200
5.56 Utilities	-		-	358,500	358,500	360,750
Total Function 5	716,818	163,185	880,003	699,773	1,579,776	1,598,400
7 Transportation and Housing						
7.70 Student Transportation	65,656	14,664	80,320	95,500	175,820	194,803
Total Function 7	65,656	14,664	80,320	95,500	175,820	194,803
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,627,465	1,448,432	8,075,897	2,907,352	10,983,249	11,060,872

School District No. 84 (Vancouver Island West)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget \$	2025 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,966,117	2,066,466
Other Revenue	182,000	236,000
Total Revenue	2,148,117	2,302,466
Expenses		
Instruction	2,026,417	2,173,241
Operations and Maintenance	79,225	79,225
Transportation and Housing	42,475	50,000
Total Expense	2,148,117	2,302,466
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Overhead
\$	\$	\$	\$	\$	\$	\$	\$	\$
79,225	35,358	20,000	162,017					
79,225	35,358	2,000	150,000	32,000	7,350	6,922	148,081	241,902
79,225	35,358	2,000	150,000	32,000	7,350	6,922	148,081	241,902
-	-	20,000	162,017	-	-	-	-	-
79,225	35,358	2,000	150,000	32,000	7,350	6,922	148,081	241,902
79,225	35,358	2,000	150,000	32,000	7,350	6,922	148,081	241,902
50,000	28,286			24,890		5,538	52,759	77,500
50,000	28,286	-	-	24,890	-	5,538	52,759	137,902
12,000	7,072	2,000	150,000	7,110	7,350	1,384	13,190	32,000
17,225							82,132	72,000
79,225	35,358	2,000	150,000	32,000	7,350	6,922	148,081	241,902
-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	District Housing	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$	\$
	772,260	48,544	12,475	57,000	175,000	350,000	40,000	222,017
	772,260	48,544	12,475	57,000	175,000	350,000	50,000	1,966,117
	772,260	48,544	12,475	57,000	175,000	350,000	50,000	202,000
								2,168,117
	772,260	48,544	12,475	57,000	175,000	350,000	30,000	2,148,117
	-	-	-	-	-	-	60,000	242,017
	772,260	48,544	12,475	57,000	175,000	350,000		1,966,117
	772,260	48,544	12,475	57,000	175,000	350,000	30,000	182,000
								2,148,117
	651,878	38,835	-	-	26,344	46,124	-	696,251
								60,402
								28,286
								200,117
								77,500
								1,062,556
	120,382	9,709	12,475	57,000	2,698	11,331		224,226
								292,545
								30,000
	772,260	48,544	12,475	57,000	175,000	350,000	30,000	861,335
								2,148,117
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		5,000	5,000	
Amortization of Deferred Capital Revenue	779,087		779,087	772,473
Total Revenue	779,087	5,000	784,087	772,473
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	947,904		947,904	995,476
Transportation and Housing	145,895		145,895	139,629
Total Expense	1,093,799	-	1,093,799	1,135,105
Net Revenue (Expense)	(314,712)	5,000	(309,712)	(362,632)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	45,000	(45,000)	-	
Total Other Adjustments to Fund Balances	45,000	(45,000)	-	
Budgeted Surplus (Deficit), for the year	(269,712)	(40,000)	(309,712)	(362,632)