

Amended Annual Budget

## **School District No. 45 (West Vancouver)**

June 30, 2024

# School District No. 45 (West Vancouver)

June 30, 2024

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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. 45 (WEST VANCOUVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 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. 45 (West Vancouver) Amended Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$100,711,392 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 20th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 20th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF FEBRUARY, 2024;

(Corporate Seal)

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**Chairperson of the Board**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 45 (West Vancouver) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

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**Secretary Treasurer**

# School District No. 45 (West Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	7,122,313	7,045,880
Other	181,125	179,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,303,438</b>	<b>7,225,380</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	84,175,390	83,020,456
Other	15,080	36,000
Tuition	7,349,010	7,520,185
Other Revenue	4,669,593	4,971,907
Rentals and Leases	270,000	270,000
Investment Income	404,500	249,500
Amortization of Deferred Capital Revenue	2,046,698	2,039,291
<b>Total Revenue</b>	<b>98,930,271</b>	<b>98,107,339</b>
<b>Expenses</b>		
Instruction	84,023,050	84,646,017
District Administration	3,532,154	3,540,091
Operations and Maintenance	11,401,258	10,700,672
Transportation and Housing	644,009	670,687
<b>Total Expense</b>	<b>99,600,471</b>	<b>99,557,467</b>
<b>Net Revenue (Expense)</b>	<b>(670,200)</b>	<b>(1,450,128)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>678,161</b>	<b>1,279,351</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>7,961</b>	<b>(170,777)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	47,305	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(39,344)	(170,777)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>7,961</b>	<b>(170,777)</b>

# School District No. 45 (West Vancouver)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	87,549,087	87,253,510
Operating - Tangible Capital Assets Purchased	490,792	490,792
Special Purpose Funds - Total Expense	8,854,421	9,103,097
Special Purpose Funds - Tangible Capital Assets Purchased	620,129	500,000
Capital Fund - Total Expense	3,196,963	3,200,860
<b>Total Budget Bylaw Amount</b>	<b>100,711,392</b>	<b>100,548,259</b>

## Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 45 (West Vancouver)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(670,200)</u>	<u>(1,450,128)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,110,921)	(990,792)
From Deferred Capital Revenue	<u>(2,418,369)</u>	<u>(2,906,584)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(3,529,290)</u>	<u>(3,897,376)</u>
Amortization of Tangible Capital Assets	<u>3,196,963</u>	<u>3,200,860</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(332,327)</u>	<u>(696,516)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,002,527)</u></u>	<u><u>(2,146,644)</u></u>

# School District No. 45 (West Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,177,596		22,314,566	<b>24,492,162</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(140,064)	620,129	(1,150,265)	<b>(670,200)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(490,792)	(620,129)	1,110,921	-
<b>Net Changes for the year</b>	<b>(630,856)</b>	-	<b>(39,344)</b>	<b>(670,200)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>1,546,740</b>	-	<b>22,275,222</b>	<b>23,821,962</b>

# School District No. 45 (West Vancouver)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	77,700,845	76,350,359
Other	15,000	15,000
Tuition	7,349,010	7,520,185
Other Revenue	1,694,168	2,084,407
Rentals and Leases	270,000	270,000
Investment Income	380,000	225,000
<b>Total Revenue</b>	<b>87,409,023</b>	<b>86,464,951</b>
<b>Expenses</b>		
Instruction	75,452,989	75,819,166
District Administration	3,532,154	3,540,091
Operations and Maintenance	7,936,862	7,232,379
Transportation and Housing	627,082	661,874
<b>Total Expense</b>	<b>87,549,087</b>	<b>87,253,510</b>
<b>Net Revenue (Expense)</b>	<b>(140,064)</b>	<b>(788,559)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>678,161</b>	<b>1,279,351</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(490,792)	(490,792)
<b>Total Net Transfers</b>	<b>(490,792)</b>	<b>(490,792)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>47,305</b>	<b>-</b>



# School District No. 45 (West Vancouver)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	75,581,773	74,025,787
Other Ministry of Education and Child Care Grants		
Pay Equity	678,422	678,422
Student Transportation Fund	84,722	84,722
Support Staff Benefits Grant	47,305	47,305
FSA Scorer Grant	9,687	8,187
Early Learning Framework (ELF) Implementation	1,025	1,025
Labour Settlement Funding	1,289,482	1,289,482
Premier's Award for Excellence in Education	2,000	2,000
Anti-Racism in Early Care & Learning	6,429	6,429
Estimated Additional Student FTE		207,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>77,700,845</b>	<b>76,350,359</b>
<b>Provincial Grants - Other</b>	<b>15,000</b>	<b>15,000</b>
<b>Tuition</b>		
International and Out of Province Students	7,349,010	7,520,185
<b>Total Tuition</b>	<b>7,349,010</b>	<b>7,520,185</b>
<b>Other Revenues</b>		
Miscellaneous		
Elementary Band	183,518	151,376
Specialty Academies	1,175,050	1,573,525
Programs of Choice	305,600	329,506
Miscellaneous	30,000	30,000
<b>Total Other Revenue</b>	<b>1,694,168</b>	<b>2,084,407</b>
<b>Rentals and Leases</b>	<b>270,000</b>	<b>270,000</b>
<b>Investment Income</b>	<b>380,000</b>	<b>225,000</b>
<b>Total Operating Revenue</b>	<b>87,409,023</b>	<b>86,464,951</b>

# School District No. 45 (West Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	38,164,823	38,595,975
Principals and Vice Principals	5,872,438	5,829,135
Educational Assistants	7,075,605	6,798,090
Support Staff	5,806,636	5,572,923
Other Professionals	2,750,450	2,798,360
Substitutes	2,419,336	2,398,649
<b>Total Salaries</b>	<b>62,089,288</b>	<b>61,993,132</b>
<b>Employee Benefits</b>	<b>15,522,321</b>	<b>15,343,298</b>
<b>Total Salaries and Benefits</b>	<b>77,611,609</b>	<b>77,336,430</b>
<b>Services and Supplies</b>		
Services	4,953,942	5,299,856
Student Transportation	614,995	649,688
Professional Development and Travel	743,989	701,430
Rentals and Leases	98,700	96,380
Dues and Fees	222,476	238,117
Insurance	186,644	174,370
Supplies	1,403,611	1,331,476
Utilities	1,713,121	1,425,763
<b>Total Services and Supplies</b>	<b>9,937,478</b>	<b>9,917,080</b>
<b>Total Operating Expense</b>	<b>87,549,087</b>	<b>87,253,510</b>

# School District No. 45 (West Vancouver)

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

Year Ended June 30, 2024

	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	29,308,672	2,064,911	704,409	1,850,212	216,148	2,062,598	36,206,950
1.03 Career Programs	10,607		79,578	24,415			114,600
1.07 Library Services	766,035		53,376	16,969			836,380
1.08 Counselling	1,176,574						1,176,574
1.10 Special Education	3,619,930	308,916	6,117,191	14,327		264,714	10,325,078
1.20 Early Learning and Child Care			85,000				85,000
1.30 English Language Learning	1,326,930						1,326,930
1.31 Indigenous Education	157,382					154	157,536
1.41 School Administration		2,890,424		426,636	422,990		3,740,050
1.60 Summer School	222,198	27,037	36,051	10,206			295,492
1.62 International and Out of Province Students	1,576,495	280,518		187,584	291,666		2,336,263
<b>Total Function 1</b>	<b>38,164,823</b>	<b>5,571,806</b>	<b>7,075,605</b>	<b>2,530,349</b>	<b>930,804</b>	<b>2,327,466</b>	<b>56,600,853</b>
<b>4 District Administration</b>							
4.11 Educational Administration		220,075		48,561	409,819		678,455
4.40 School District Governance					221,893		221,893
4.41 Business Administration		80,557		232,545	1,079,254		1,392,356
<b>Total Function 4</b>	<b>-</b>	<b>300,632</b>	<b>-</b>	<b>281,106</b>	<b>1,710,966</b>	<b>-</b>	<b>2,292,704</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				49,759	99,112		148,871
5.50 Maintenance Operations				2,632,486		91,870	2,724,356
5.52 Maintenance of Grounds				312,936			312,936
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,995,181</b>	<b>99,112</b>	<b>91,870</b>	<b>3,186,163</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					9,568		9,568
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,568</b>	<b>-</b>	<b>9,568</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>38,164,823</b>	<b>5,872,438</b>	<b>7,075,605</b>	<b>5,806,636</b>	<b>2,750,450</b>	<b>2,419,336</b>	<b>62,089,288</b>

# School District No. 45 (West Vancouver)

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

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	36,206,950	8,829,229	45,036,179	2,470,798	47,506,977	49,812,585
1.03 Career Programs	114,600	36,707	151,307	9,000	160,307	192,334
1.07 Library Services	836,380	209,157	1,045,537	91,388	1,136,925	1,050,472
1.08 Counselling	1,176,574	285,790	1,462,364		1,462,364	1,246,793
1.10 Special Education	10,325,078	2,667,036	12,992,114	207,331	13,199,445	12,956,434
1.20 Early Learning and Child Care	85,000	27,897	112,897		112,897	
1.30 English Language Learning	1,326,930	322,311	1,649,241	5,000	1,654,241	1,728,711
1.31 Indigenous Education	157,536	38,257	195,793	24,000	219,793	222,300
1.41 School Administration	3,740,050	883,186	4,623,236	88,206	4,711,442	3,278,303
1.60 Summer School	295,492	75,166	370,658	4,707	375,365	346,520
1.62 International and Out of Province Students	2,336,263	576,066	2,912,329	2,000,904	4,913,233	4,984,714
<b>Total Function 1</b>	<b>56,600,853</b>	<b>13,950,802</b>	<b>70,551,655</b>	<b>4,901,334</b>	<b>75,452,989</b>	<b>75,819,166</b>
<b>4 District Administration</b>						
4.11 Educational Administration	678,455	162,091	840,546	128,376	968,922	967,921
4.40 School District Governance	221,893	52,633	274,526	71,218	345,744	344,279
4.41 Business Administration	1,392,356	350,237	1,742,593	474,895	2,217,488	2,227,891
<b>Total Function 4</b>	<b>2,292,704</b>	<b>564,961</b>	<b>2,857,665</b>	<b>674,489</b>	<b>3,532,154</b>	<b>3,540,091</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	148,871	39,840	188,711	183,739	372,450	343,159
5.50 Maintenance Operations	2,724,356	861,743	3,586,099	1,577,300	5,163,399	4,674,689
5.52 Maintenance of Grounds	312,936	102,706	415,642	272,250	687,892	693,105
5.56 Utilities	-	-	-	1,713,121	1,713,121	1,521,426
<b>Total Function 5</b>	<b>3,186,163</b>	<b>1,004,289</b>	<b>4,190,452</b>	<b>3,746,410</b>	<b>7,936,862</b>	<b>7,232,379</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	9,568	2,269	11,837		11,837	9,568
7.70 Student Transportation	-	-	-	615,245	615,245	652,306
<b>Total Function 7</b>	<b>9,568</b>	<b>2,269</b>	<b>11,837</b>	<b>615,245</b>	<b>627,082</b>	<b>661,874</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>62,089,288</b>	<b>15,522,321</b>	<b>77,611,609</b>	<b>9,937,478</b>	<b>87,549,087</b>	<b>87,253,510</b>

# School District No. 45 (West Vancouver)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	6,474,545	6,670,097
Other	80	21,000
Other Revenue	2,975,425	2,887,500
Investment Income	24,500	24,500
<b>Total Revenue</b>	<u>9,474,550</u>	<u>9,603,097</u>
<b>Expenses</b>		
Instruction	8,570,061	8,826,851
Operations and Maintenance	267,433	267,433
Transportation and Housing	16,927	8,813
<b>Total Expense</b>	<u>8,854,421</u>	<u>9,103,097</u>
<b>Net Revenue (Expense)</b>	<u>620,129</u>	<u>500,000</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(620,129)	(500,000)
<b>Total Net Transfers</b>	<u>(620,129)</u>	<u>(500,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 45 (West Vancouver)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

	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>	-	-	511,909	1,484,483	22,827	23,623	23,782	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	267,433	280,198			64,000	34,300	311,923	314,312	200,866
Provincial Grants - Other									
Federal Grants									
Other			135,000	2,500,000					
Investment Income			2,500	12,000					
	267,433	280,198	137,500	2,512,000	64,000	34,300	311,923	314,312	200,866
<b>Less:</b> Allocated to Revenue	267,433	280,198	125,000	2,525,000	86,827	50,000	335,705	314,312	200,866
<b>Deferred Revenue, end of year</b>	-	-	<b>524,409</b>	<b>1,471,483</b>	-	<b>7,923</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	267,433	280,198			86,827	50,000	335,705	314,312	200,866
Provincial Grants - Other									
Other Revenue			122,500	2,513,000					
Investment Income			2,500	12,000					
	267,433	280,198	125,000	2,525,000	86,827	50,000	335,705	314,312	200,866
<b>Expenses</b>									
Salaries									
Teachers							159,140	134,531	
Principals and Vice Principals									65,146
Educational Assistants		210,148						114,981	
Support Staff	74,000								40,000
Other Professionals									
Substitutes				60,000		8,000			
	74,000	210,148	-	60,000	-	8,000	159,140	249,512	105,146
Employee Benefits	18,500	70,050		15,000		2,000	37,985	62,378	26,287
Services and Supplies	174,933		125,000	2,400,000	86,827	40,000	138,580	2,422	69,433
	267,433	280,198	125,000	2,475,000	86,827	50,000	335,705	314,312	200,866
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	50,000	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased				(50,000)					
	-	-	-	(50,000)	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 45 (West Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-		6,479		25,303	-	473,664	24,329	19,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,042,493	6,610	10,448	52,000	6,000	110,800	-	25,000	19,000
Provincial Grants - Other						80			
Federal Grants						39,925			
Other									
Investment Income									
	3,042,493	6,610	10,448	52,000	6,000	150,805	-	25,000	19,000
<b>Less:</b> Allocated to Revenue	3,042,493	6,610	16,927	52,000	23,413	150,805	473,664	23,644	17,086
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>7,890</b>	-	-	<b>25,685</b>	<b>20,914</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	3,042,493	6,610	16,927	52,000	23,413	110,800	473,664	23,644	17,086
Provincial Grants - Other						80			
Other Revenue						39,925			
Investment Income									
	3,042,493	6,610	16,927	52,000	23,413	150,805	473,664	23,644	17,086
<b>Expenses</b>									
Salaries									
Teachers	2,509,017	4,957							
Principals and Vice Principals									
Educational Assistants									
Support Staff						113,083		19,352	
Other Professionals									
Substitutes					10,290				2,940
	2,509,017	4,957	-	-	10,290	113,083	-	19,352	2,940
Employee Benefits	533,476	1,653			2,573	37,694		3,792	426
Services and Supplies			16,927	52,000	10,550	28	153,535	500	13,720
	3,042,493	6,610	16,927	52,000	23,413	150,805	153,535	23,644	17,086
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	320,129	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased							(320,129)		
	-	-	-	-	-	-	(320,129)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 45 (West Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	ECL Early Care & Learning	Feeding Futures Fund	School Fundraising Trust	Integration Inquiry Project	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	19,005	-	419,270	880,000	3,933,674
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	175,000	771,793		880,000	6,572,176
Provincial Grants - Other					80
Federal Grants					39,925
Other			300,000		2,935,000
Investment Income			18,000		32,500
	175,000	771,793	318,000	880,000	9,579,681
<b>Less:</b> Allocated to Revenue	181,324	400,000	310,000	591,243	9,474,550
<b>Deferred Revenue, end of year</b>	<b>12,681</b>	<b>371,793</b>	<b>427,270</b>	<b>1,168,757</b>	<b>4,038,805</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education and Child Care	181,324	400,000		591,243	6,474,545
Provincial Grants - Other					80
Other Revenue			300,000		2,975,425
Investment Income			10,000		24,500
	181,324	400,000	310,000	591,243	9,474,550
<b>Expenses</b>					
Salaries					
Teachers				173,346	2,980,991
Principals and Vice Principals	148,384	28,484		135,781	377,795
Educational Assistants					325,129
Support Staff		33,500		24,971	304,906
Other Professionals				10,097	10,097
Substitutes			12,000		93,230
	148,384	61,984	12,000	344,195	4,092,148
Employee Benefits	32,940	13,132	3,000	86,048	946,934
Services and Supplies		324,884	195,000	11,000	3,815,339
	181,324	400,000	210,000	441,243	8,854,421
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	100,000	150,000	620,129
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased			(100,000)	(150,000)	(620,129)
	-	-	(100,000)	(150,000)	(620,129)
<b>Net Revenue (Expense)</b>	-	-	-	-	-



# School District No. 45 (West Vancouver)

Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	2,046,698		2,046,698	2,039,291
<b>Total Revenue</b>	<b>2,046,698</b>	-	<b>2,046,698</b>	2,039,291
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,196,963		3,196,963	3,200,860
<b>Total Expense</b>	<b>3,196,963</b>	-	<b>3,196,963</b>	3,200,860
<b>Net Revenue (Expense)</b>	<b>(1,150,265)</b>	-	<b>(1,150,265)</b>	(1,161,569)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,110,921		1,110,921	990,792
<b>Total Net Transfers</b>	<b>1,110,921</b>	-	<b>1,110,921</b>	990,792
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(39,344)</b>	-	<b>(39,344)</b>	(170,777)