

Annual Budget

School District No. 45 (West Vancouver)

June 30, 2025

School District No. 45 (West Vancouver)

June 30, 2025

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*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. 45 (WEST VANCOUVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2024/2025 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. 45 (West Vancouver) Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$106,043,730 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 18th DAY OF JUNE, 2024;

READ A SECOND TIME THE 18th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2024;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 45 (West Vancouver) Annual Budget Bylaw 2024/2025, adopted by the Board the _____ DAY OF _____, 2024.

Secretary Treasurer

School District No. 45 (West Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 7,220,410 | 7,122,313 |
| Other | 175,000 | 181,125 |
| Total Ministry Operating Grant Funded FTE's | 7,395,410 | 7,303,438 |
| Revenues | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education and Child Care | 86,934,156 | 84,175,390 |
| Other | 61,000 | 15,080 |
| Tuition | 8,360,500 | 7,349,010 |
| Other Revenue | 5,254,342 | 4,669,593 |
| Rentals and Leases | 290,000 | 270,000 |
| Investment Income | 624,500 | 404,500 |
| Amortization of Deferred Capital Revenue | 2,306,633 | 2,046,698 |
| Total Revenue | 103,831,131 | 98,930,271 |
| Expenses | | |
| Instruction | 88,902,511 | 84,023,050 |
| District Administration | 3,451,451 | 3,532,154 |
| Operations and Maintenance | 11,953,663 | 11,401,258 |
| Transportation and Housing | 628,366 | 644,009 |
| Total Expense | 104,935,991 | 99,600,471 |
| Net Revenue (Expense) | (1,104,860) | (670,200) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | 1,019,934 | 678,161 |
| Budgeted Surplus (Deficit), for the year | (84,926) | 7,961 |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | 47,305 |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (84,926) | (39,344) |
| Budgeted Surplus (Deficit), for the year | (84,926) | 7,961 |

School District No. 45 (West Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 92,092,025 | 87,549,087 |
| Operating - Tangible Capital Assets Purchased | 121,359 | 490,792 |
| Special Purpose Funds - Total Expense | 9,344,668 | 8,854,421 |
| Special Purpose Funds - Tangible Capital Assets Purchased | 986,380 | 620,129 |
| Capital Fund - Total Expense | 3,499,298 | 3,196,963 |
| Total Budget Bylaw Amount | 106,043,730 | 100,711,392 |

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

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|----------------------------|-------------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | <u>(1,104,860)</u> | <u>(670,200)</u> |
| Effect of change in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | (1,107,739) | (1,110,921) |
| From Deferred Capital Revenue | <u>(18,300,956)</u> | <u>(2,418,369)</u> |
| Total Acquisition of Tangible Capital Assets | <u>(19,408,695)</u> | <u>(3,529,290)</u> |
| Amortization of Tangible Capital Assets | <u>3,499,298</u> | <u>3,196,963</u> |
| Total Effect of change in Tangible Capital Assets | <u>(15,909,397)</u> | <u>(332,327)</u> |
| | <u>-</u> | <u>-</u> |
| (Increase) Decrease in Net Financial Assets (Debt) | <u><u>(17,014,257)</u></u> | <u><u>(1,002,527)</u></u> |

School District No. 45 (West Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 79,569,000 | 77,700,845 |
| Other | 61,000 | 15,000 |
| Tuition | 8,360,500 | 7,349,010 |
| Other Revenue | 2,312,950 | 1,694,168 |
| Rentals and Leases | 290,000 | 270,000 |
| Investment Income | 600,000 | 380,000 |
| Total Revenue | 91,193,450 | 87,409,023 |
| Expenses | | |
| Instruction | 79,825,276 | 75,452,989 |
| District Administration | 3,451,451 | 3,532,154 |
| Operations and Maintenance | 8,186,932 | 7,936,862 |
| Transportation and Housing | 628,366 | 627,082 |
| Total Expense | 92,092,025 | 87,549,087 |
| Net Revenue (Expense) | (898,575) | (140,064) |
| Budgeted Prior Year Surplus Appropriation | 1,019,934 | 678,161 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (121,359) | (490,792) |
| Total Net Transfers | (121,359) | (490,792) |
| Budgeted Surplus (Deficit), for the year | - | 47,305 |

School District No. 45 (West Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | |
| Operating Grant, Ministry of Education and Child Care | 79,537,229 | 75,581,773 |
| 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 | 9,687 |
| Early Learning Framework (ELF) Implementation | - | 1,025 |
| Labour Settlement Funding | - | 1,289,482 |
| Premiere's Award for Excellent in Education | - | 2,000 |
| Anti-Racism in Early Care & Learning | - | 6,429 |
| Estimated reduction in student FTE | (788,365) | |
| Total Provincial Grants - Ministry of Education and Child Care | 79,569,000 | 77,700,845 |
| Provincial Grants - Other | 61,000 | 15,000 |
| Tuition | | |
| International and Out of Province Students | 8,360,500 | 7,349,010 |
| Total Tuition | 8,360,500 | 7,349,010 |
| Other Revenues | | |
| Miscellaneous | | |
| Elementary Band | 190,000 | 183,518 |
| Specialty Academies | 1,642,650 | 1,175,050 |
| Programs of Choice | 406,300 | 305,600 |
| Early childcare fees | 34,000 | - |
| Miscellaneous | 40,000 | 30,000 |
| Total Other Revenue | 2,312,950 | 1,694,168 |
| Rentals and Leases | 290,000 | 270,000 |
| Investment Income | 600,000 | 380,000 |
| Total Operating Revenue | 91,193,450 | 87,409,023 |

School District No. 45 (West Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 39,972,538 | 38,164,823 |
| Principals and Vice Principals | 5,935,750 | 5,872,438 |
| Educational Assistants | 7,495,027 | 7,075,605 |
| Support Staff | 6,076,835 | 5,806,636 |
| Other Professionals | 2,715,376 | 2,750,450 |
| Substitutes | 2,524,817 | 2,419,336 |
| Total Salaries | 64,720,343 | 62,089,288 |
| Employee Benefits | 16,563,910 | 15,522,321 |
| Total Salaries and Benefits | 81,284,253 | 77,611,609 |
| Services and Supplies | | |
| Services | 5,587,434 | 4,953,942 |
| Student Transportation | 616,121 | 614,995 |
| Professional Development and Travel | 841,342 | 743,989 |
| Rentals and Leases | 104,700 | 98,700 |
| Dues and Fees | 286,262 | 222,476 |
| Insurance | 187,974 | 186,644 |
| Supplies | 1,484,305 | 1,403,611 |
| Utilities | 1,699,634 | 1,713,121 |
| Total Services and Supplies | 10,807,772 | 9,937,478 |
| Total Operating Expense | 92,092,025 | 87,549,087 |

School District No. 45 (West Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

| | 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 | 30,626,433 | 2,116,855 | 741,188 | 1,897,137 | 222,633 | 2,152,525 | 37,756,771 |
| 1.03 Career Programs | 14,572 | | 80,984 | 14,847 | | | 110,403 |
| 1.07 Library Services | 791,969 | | 54,236 | 10,789 | | | 856,994 |
| 1.08 Counselling | 1,273,319 | | | | | | 1,273,319 |
| 1.10 Inclusive Education | 3,850,347 | 318,184 | 6,482,619 | 14,756 | | 276,256 | 10,942,162 |
| 1.20 Early Learning and Child Care | | | 96,000 | | | | 96,000 |
| 1.30 English Language Learning | 1,357,661 | | | | | | 1,357,661 |
| 1.31 Indigenous Education | 167,842 | | | | | 161 | 168,003 |
| 1.41 School Administration | | 2,899,927 | | 450,416 | 435,680 | | 3,786,023 |
| 1.60 Summer School | 230,000 | 28,000 | 40,000 | 12,000 | | | 310,000 |
| 1.62 International and Out of Province Students | 1,660,395 | 288,934 | | 193,397 | 300,416 | | 2,443,142 |
| Total Function 1 | 39,972,538 | 5,651,900 | 7,495,027 | 2,593,342 | 958,729 | 2,428,942 | 59,100,478 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 213,777 | | 50,019 | 422,113 | | 685,909 |
| 4.40 School District Governance | | | | | 224,432 | | 224,432 |
| 4.41 Business Administration | | 70,073 | | 258,759 | 998,162 | | 1,326,994 |
| Total Function 4 | - | 283,850 | - | 308,778 | 1,644,707 | - | 2,237,335 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 51,448 | 102,085 | | 153,533 |
| 5.50 Maintenance Operations | | | | 2,763,685 | | 95,875 | 2,859,560 |
| 5.52 Maintenance of Grounds | | | | 359,582 | | | 359,582 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 3,174,715 | 102,085 | 95,875 | 3,372,675 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | 9,855 | | 9,855 |
| 7.70 Student Transportation | | | | | | | - |
| Total Function 7 | - | - | - | - | 9,855 | - | 9,855 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 39,972,538 | 5,935,750 | 7,495,027 | 6,076,835 | 2,715,376 | 2,524,817 | 64,720,343 |

School District No. 45 (West Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|-------------------|-------------------|-----------------------------|-----------------------|--------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 37,756,771 | 9,380,179 | 47,136,950 | 2,578,180 | 49,715,130 | 47,506,977 |
| 1.03 Career Programs | 110,403 | 34,752 | 145,155 | 9,000 | 154,155 | 160,307 |
| 1.07 Library Services | 856,994 | 217,145 | 1,074,139 | 89,694 | 1,163,833 | 1,136,925 |
| 1.08 Counselling | 1,273,319 | 315,147 | 1,588,466 | | 1,588,466 | 1,462,364 |
| 1.10 Inclusive Education | 10,942,162 | 2,980,125 | 13,922,287 | 210,628 | 14,132,915 | 13,199,445 |
| 1.20 Early Learning and Child Care | 96,000 | 31,200 | 127,200 | | 127,200 | 112,897 |
| 1.30 English Language Learning | 1,357,661 | 336,021 | 1,693,682 | 4,500 | 1,698,182 | 1,654,241 |
| 1.31 Indigenous Education | 168,003 | 41,573 | 209,576 | 24,000 | 233,576 | 219,793 |
| 1.41 School Administration | 3,786,023 | 911,521 | 4,697,544 | 301,053 | 4,998,597 | 4,711,442 |
| 1.60 Summer School | 310,000 | 73,695 | 383,695 | 4,707 | 388,402 | 375,365 |
| 1.62 International and Out of Province Students | 2,443,142 | 612,385 | 3,055,527 | 2,569,293 | 5,624,820 | 4,913,233 |
| Total Function 1 | 59,100,478 | 14,933,743 | 74,034,221 | 5,791,055 | 79,825,276 | 75,452,989 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 685,909 | 167,253 | 853,162 | 159,060 | 1,012,222 | 968,922 |
| 4.40 School District Governance | 224,432 | 54,425 | 278,857 | 75,614 | 354,471 | 345,744 |
| 4.41 Business Administration | 1,326,994 | 342,093 | 1,669,087 | 415,671 | 2,084,758 | 2,217,488 |
| Total Function 4 | 2,237,335 | 563,771 | 2,801,106 | 650,345 | 3,451,451 | 3,532,154 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 153,533 | 41,476 | 195,009 | 183,914 | 378,923 | 372,450 |
| 5.50 Maintenance Operations | 2,859,560 | 905,666 | 3,765,226 | 1,578,300 | 5,343,526 | 5,163,399 |
| 5.52 Maintenance of Grounds | 359,582 | 116,864 | 476,446 | 272,250 | 748,696 | 687,892 |
| 5.56 Utilities | - | - | - | 1,715,787 | 1,715,787 | 1,713,121 |
| Total Function 5 | 3,372,675 | 1,064,006 | 4,436,681 | 3,750,251 | 8,186,932 | 7,936,862 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 9,855 | 2,390 | 12,245 | | 12,245 | 11,837 |
| 7.70 Student Transportation | - | - | - | 616,121 | 616,121 | 615,245 |
| Total Function 7 | 9,855 | 2,390 | 12,245 | 616,121 | 628,366 | 627,082 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 64,720,343 | 16,563,910 | 81,284,253 | 10,807,772 | 92,092,025 | 87,549,087 |

School District No. 45 (West Vancouver)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education and Child Care | 7,365,156 | 6,474,545 |
| Other | | 80 |
| Other Revenue | 2,941,392 | 2,975,425 |
| Investment Income | 24,500 | 24,500 |
| Total Revenue | 10,331,048 | 9,474,550 |
| Expenses | | |
| Instruction | 9,077,235 | 8,570,061 |
| Operations and Maintenance | 267,433 | 267,433 |
| Transportation and Housing | | 16,927 |
| Total Expense | 9,344,668 | 8,854,421 |
| Net Revenue (Expense) | 986,380 | 620,129 |
| Net Transfers (to) from other funds | | |
| Tangible Capital Assets Purchased | (986,380) | (620,129) |
| Total Net Transfers | (986,380) | (620,129) |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 45 (West Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|---|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|---|
| | \$ | \$ | \$ | \$ | \$ | | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | - | 511,909 | 1,484,483 | - | - | - | - | - |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 267,433 | 281,627 | | | 64,000 | 34,300 | 311,923 | 322,493 | 204,883 |
| Other | | | 120,000 | 2,500,000 | | | | | |
| Investment Income | | | 2,500 | 12,000 | | | | | |
| | 267,433 | 281,627 | 122,500 | 2,512,000 | 64,000 | 34,300 | 311,923 | 322,493 | 204,883 |
| Less: Allocated to Revenue | 267,433 | 281,627 | 134,409 | 2,521,483 | 64,000 | 34,300 | 311,923 | 322,493 | 204,883 |
| Deferred Revenue, end of year | - | - | 500,000 | 1,475,000 | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 267,433 | 281,627 | | | 64,000 | 34,300 | 311,923 | 322,493 | 204,883 |
| Other Revenue | | | 131,909 | 2,509,483 | | | | | |
| Investment Income | | | 2,500 | 12,000 | | | | | |
| | 267,433 | 281,627 | 134,409 | 2,521,483 | 64,000 | 34,300 | 311,923 | 322,493 | 204,883 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 198,000 | 126,400 | 53,000 |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 224,243 | | | | | | | |
| Support Staff | 12,457 | | | | | 10,000 | | 126,400 | 59,000 |
| Other Professionals | | | | | | | | | |
| Substitutes | | | | 60,000 | | | | | |
| | 12,457 | 224,243 | - | 60,000 | - | 10,000 | 198,000 | 252,800 | 112,000 |
| Employee Benefits | 3,188 | 57,384 | | 15,354 | | 2,559 | 50,668 | 64,693 | 28,661 |
| Services and Supplies | 251,788 | | 134,409 | 2,446,129 | 64,000 | 21,741 | 63,255 | 5,000 | 64,222 |
| | 267,433 | 281,627 | 134,409 | 2,521,483 | 64,000 | 34,300 | 311,923 | 322,493 | 204,883 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |
| Additional Expenses funded by, and reported in, the Operating Fund | | | | | | | | | |

School District No. 45 (West Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

| | Classroom Enhancement Fund - Staffing | 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) | ECL Early Care & Learning |
|---|---|---|--------------------------------|---|---------------------------------|--------------------------------------|------------|--|---------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | - | - | - | 10,000 | - | 100,000 | 5,000 | 10,000 | 12,000 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 3,103,343 | | 52,000 | 6,000 | 110,800 | | 25,000 | 19,000 | |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 3,103,343 | - | 52,000 | 6,000 | 110,800 | - | 25,000 | 19,000 | - |
| Less: Allocated to Revenue | 3,103,343 | - | 52,000 | 16,000 | 110,800 | 100,000 | 30,000 | 29,000 | 12,000 |
| Deferred Revenue, end of year | - | - | - | - | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 3,103,343 | | 52,000 | 16,000 | 110,800 | 100,000 | 30,000 | 29,000 | 12,000 |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 3,103,343 | - | 52,000 | 16,000 | 110,800 | 100,000 | 30,000 | 29,000 | 12,000 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 2,471,011 | | | 7,962 | | | | 3,000 | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | | | | | | | | |
| Support Staff | | | | | 88,224 | | 19,110 | | |
| Other Professionals | | | | | | | | | |
| Substitutes | | | | | | | | | |
| | 2,471,011 | - | - | 7,962 | 88,224 | - | 19,110 | 3,000 | - |
| Employee Benefits | 632,332 | | | 2,038 | 22,576 | | 4,890 | 768 | |
| Services and Supplies | | | 52,000 | 6,000 | | 100,000 | 6,000 | 25,232 | 12,000 |
| | 3,103,343 | - | 52,000 | 16,000 | 110,800 | 100,000 | 30,000 | 29,000 | 12,000 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |
| Additional Expenses funded by, and reported in, the Operating Fund | | | | | | | | | |
| | | | | | | | | | 8,316 |

School District No. 45 (West Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

| | Feeding Futures Fund | Integration Inquiry Project | School Fundraising Trust | TOTAL |
|---|----------------------------|-----------------------------------|--------------------------------|-------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 375,000 | 1,600,000 | 425,000 | 4,533,392 |
| Add: Restricted Grants | | | | |
| Provincial Grants - Ministry of Education and Child Care | 768,214 | | | 5,571,016 |
| Other | | | 300,000 | 2,920,000 |
| Investment Income | | | 15,000 | 29,500 |
| | 768,214 | - | 315,000 | 8,520,516 |
| Less: Allocated to Revenue | 825,354 | 1,600,000 | 310,000 | 10,331,048 |
| Deferred Revenue, end of year | 317,860 | - | 430,000 | 2,722,860 |
| Revenues | | | | |
| Provincial Grants - Ministry of Education and Child Care | 825,354 | 1,600,000 | | 7,365,156 |
| Other Revenue | | | 300,000 | 2,941,392 |
| Investment Income | | | 10,000 | 24,500 |
| | 825,354 | 1,600,000 | 310,000 | 10,331,048 |
| Expenses | | | | |
| Salaries | | | | |
| Teachers | | 178,546 | | 2,984,919 |
| Principals and Vice Principals | 30,000 | 292,854 | | 375,854 |
| Educational Assistants | | | | 224,243 |
| Support Staff | 30,000 | 10,400 | | 355,591 |
| Other Professionals | | 10,893 | | 10,893 |
| Substitutes | | | 167,211 | 227,211 |
| | 60,000 | 492,693 | 167,211 | 4,178,711 |
| Employee Benefits | 15,354 | 120,927 | 42,789 | 1,064,181 |
| Services and Supplies | 750,000 | 100,000 | | 4,101,776 |
| | 825,354 | 713,620 | 210,000 | 9,344,668 |
| Net Revenue (Expense) before Interfund Transfers | - | 886,380 | 100,000 | 986,380 |
| Interfund Transfers | | | | |
| Tangible Capital Assets Purchased | | (886,380) | (100,000) | (986,380) |
| | - | (886,380) | (100,000) | (986,380) |
| Net Revenue (Expense) | - | - | - | - |
| Additional Expenses funded by, and reported in, the Operating Fund | | | | 8,316 |

School District No. 45 (West Vancouver)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2025

| | 2025 Annual Budget | | | 2024 Amended Annual Budget |
|---|--|------------------|--------------------|-------------------------------|
| | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ |
| Revenues | | | | |
| Amortization of Deferred Capital Revenue | 2,306,633 | | 2,306,633 | 2,046,698 |
| Total Revenue | 2,306,633 | - | 2,306,633 | 2,046,698 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 3,499,298 | | 3,499,298 | 3,196,963 |
| Total Expense | 3,499,298 | - | 3,499,298 | 3,196,963 |
| Net Revenue (Expense) | (1,192,665) | - | (1,192,665) | (1,150,265) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 1,107,739 | | 1,107,739 | 1,110,921 |
| Total Net Transfers | 1,107,739 | - | 1,107,739 | 1,110,921 |
| Other Adjustments to Fund Balances | | | | |
| Total Other Adjustments to Fund Balances | - | - | - | - |
| Budgeted Surplus (Deficit), for the year | (84,926) | - | (84,926) | (39,344) |