

Amended Annual Budget

School District No. 39 (Vancouver)

June 30, 2025

School District No. 39 (Vancouver)

June 30, 2025

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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. 39 (VANCOUVER) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) Amended 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 \$810,441,493 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 10th DAY OF MARCH, 2025;

READ A SECOND TIME THE 10th DAY OF MARCH, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF MARCH, 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) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 10th DAY OF MARCH, 2025.

Original Signed

Secretary Treasurer

School District No. 39 (Vancouver)

Statement 2

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

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	51,104,688	51,538,188
Adult	134,750	152,000
Other	1,243,250	1,112,500
Total Ministry Operating Grant Funded FTE's	52,482,688	52,802,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	681,578,366	676,802,286
Other	8,872,382	8,872,382
Federal Grants	3,407,449	3,408,597
Tuition	24,842,423	24,494,729
Other Revenue	25,507,536	22,801,867
Rentals and Leases	7,730,139	7,518,248
Investment Income	6,247,968	6,810,010
Amortization of Deferred Capital Revenue	30,157,151	29,137,830
Total Revenue	788,343,414	779,845,949
Expenses		
Instruction	638,753,229	627,533,618
District Administration	34,134,395	27,694,373
Operations and Maintenance	126,424,971	122,714,197
Transportation and Housing	4,651,884	3,478,818
Debt Services	186,498	187,521
Total Expense	804,150,977	781,608,527
Net Revenue (Expense)	(15,807,563)	(1,762,578)
Budgeted Allocation (Retirement) of Surplus (Deficit)	13,823,573	929,104
Budgeted Surplus (Deficit), for the year	(1,983,990)	(833,474)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,983,990)	(833,474)
Budgeted Surplus (Deficit), for the year	(1,983,990)	(833,474)

School District No. 39 (Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	660,648,829	649,075,902
Operating - Tangible Capital Assets Purchased	1,841,066	1,868,156
Special Purpose Funds - Total Expense	103,689,690	94,234,235
Special Purpose Funds - Tangible Capital Assets Purchased	661,685	666,618
Capital Fund - Total Expense	39,812,458	38,298,390
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,787,765	806,967
Total Budget Bylaw Amount	810,441,493	784,950,268

Approved by the Board

Original Signed

March 11, 2025

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed

March 12, 2025

Signature of the Superintendent

Date Signed

Original Signed

March 12, 2025

Signature of the Secretary Treasurer

Date Signed

School District No. 39 (Vancouver)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(15,807,563)	(1,762,578)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,502,751)	(2,534,774)
From Local Capital	(3,787,765)	(806,967)
From Deferred Capital Revenue	(53,207,876)	(49,040,699)
From Lease	(1,891,199)	(2,096,853)
Total Acquisition of Tangible Capital Assets	(61,389,591)	(54,479,293)
Amortization of Tangible Capital Assets	38,673,698	37,358,698
Total Effect of change in Tangible Capital Assets	(22,715,893)	(17,120,595)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(38,523,456)	(18,883,173)

School District No. 39 (Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	26,060,277	-	48,756,888	74,817,165
Changes for the year				
Net Revenue (Expense) for the year	(9,910,359)	667,234	(6,564,438)	(15,807,563)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,841,066)	(661,685)	2,502,751	-
Other	(2,072,148)	(5,549)	2,077,697	-
Net Changes for the year	(13,823,573)	-	(1,983,990)	(15,807,563)
Budgeted Accumulated Surplus (Deficit), end of year	12,236,704	-	46,772,898	59,009,602

School District No. 39 (Vancouver)

Schedule 2

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	593,184,509	597,899,985
Other	78,135	78,135
Federal Grants	3,407,449	3,407,449
Tuition	24,842,423	24,494,729
Other Revenue	18,010,710	15,439,784
Rentals and Leases	5,631,738	4,886,648
Investment Income	5,583,506	6,092,598
Total Revenue	650,738,470	652,299,328
Expenses		
Instruction	537,188,344	537,337,437
District Administration	33,506,773	26,210,590
Operations and Maintenance	85,448,522	82,049,057
Transportation and Housing	4,505,190	3,478,818
Total Expense	660,648,829	649,075,902
Net Revenue (Expense)	(9,910,359)	3,223,426
Budgeted Prior Year Surplus Appropriation	13,823,573	929,104
Budgeted Retirement of Deficit	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,841,066)	(1,868,156)
Other	(2,072,148)	(2,284,374)
Total Net Transfers	(3,913,214)	(4,152,530)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	577,658,415	582,787,459
Other Ministry of Education and Child Care Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	1,109,550	1,197,586
Student Transportation Fund	53,423	53,423
FSA Scorer Grant	43,871	41,621
Labour Settlement Funding	5,781,415	6,525,772
Forecasted Enrolment Increase	1,243,711	
Total Provincial Grants - Ministry of Education and Child Care	593,184,509	597,899,985
Provincial Grants - Other	78,135	78,135
Federal Grants	3,407,449	3,407,449
Tuition		
Summer School Fees	886,453	682,759
Continuing Education	422,300	422,300
International and Out of Province Students	23,533,670	23,389,670
Total Tuition	24,842,423	24,494,729
Other Revenues		
Other School District/Education Authorities	1,804,825	1,804,825
Miscellaneous		
Instructional Cafeteria Revenue	1,096,108	900,000
Miscellaneous Fees and Revenue	2,668,618	2,575,420
School Generated Funds	12,159,539	10,159,539
Other Grants	257,300	
Other Grants - Child Care	24,320	
Total Other Revenue	18,010,710	15,439,784
Rentals and Leases	5,631,738	4,886,648
Investment Income	5,583,506	6,092,598
Total Operating Revenue	650,738,470	652,299,328

School District No. 39 (Vancouver)

Schedule 2B

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	275,299,958	279,014,769
Principals and Vice Principals	31,313,342	31,510,247
Educational Assistants	55,328,397	55,020,385
Support Staff	67,560,217	66,929,240
Other Professionals	13,771,044	13,787,623
Substitutes	17,874,622	15,474,788
Total Salaries	461,147,580	461,737,052
Employee Benefits	127,250,081	129,525,812
Total Salaries and Benefits	588,397,661	591,262,864
Services and Supplies		
Services	23,940,842	14,814,256
Student Transportation	4,469,353	3,691,483
Professional Development and Travel	2,220,359	1,692,203
Rentals and Leases	954,016	945,483
Dues and Fees	1,040,840	973,991
Insurance	1,762,295	1,383,063
Supplies	26,374,309	22,414,280
Utilities	11,489,154	11,898,279
Total Services and Supplies	72,251,168	57,813,038
Total Operating Expense	660,648,829	649,075,902

School District No. 39 (Vancouver)

Amended 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	209,010,908	735,212	636,329	5,759,108	26,027	14,163,183	230,330,767
1.03 Career Programs	760,556	230,957	-	156,854	690	47,014	1,196,071
1.07 Library Services	6,518,644	1,037,762	3,270	148,287	148	442,078	8,150,189
1.08 Counselling	8,824,681	1,000,010	-	3,440	263,211	467,095	10,558,437
1.10 Inclusive Education	27,014,172	2,730,216	49,031,319	1,170,704	3,013	1,271,270	81,220,694
1.20 Early Learning and Child Care	-	-	184,244	25,686	-	6,244	216,174
1.30 English Language Learning	13,359,752	2,263,007	2,720,771	604,619	219,451	757,467	19,925,067
1.31 Indigenous Education	1,006,268	346,103	1,509,116	206,389	884	33,824	3,102,584
1.41 School Administration	94,373	20,439,275	5,095	12,115,353	250,058	15,806	32,919,960
1.60 Summer School	2,032,937	311,847	515,271	333,789	6,779	-	3,200,623
1.62 International and Out of Province Students	6,556,587	170,954	194,263	367,044	325,400	358,932	7,973,180
Total Function 1	275,178,878	29,265,343	54,799,678	20,891,273	1,095,661	17,562,913	398,793,746
4 District Administration							
4.11 Educational Administration	7,367	1,885,185	-	544,162	2,352,586	5,253	4,794,553
4.40 School District Governance	-	-	-	102,235	849,332	-	951,567
4.41 Business Administration	-	-	-	4,252,806	5,217,271	105,612	9,575,689
Total Function 4	7,367	1,885,185	-	4,899,203	8,419,189	110,865	15,321,809
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	-	135,577	-	135,577
5.41 Operations and Maintenance Administration	111,711	162,814	527,552	1,632,356	3,092,585	141,982	5,669,000
5.50 Maintenance Operations	2,002	-	1,167	35,932,736	782,365	58,862	36,777,132
5.52 Maintenance of Grounds	-	-	-	4,148,016	245,667	-	4,393,683
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	113,713	162,814	528,719	41,713,108	4,256,194	200,844	46,975,392
7 Transportation and Housing							
7.70 Student Transportation	-	-	-	56,633	-	-	56,633
Total Function 7	-	-	-	56,633	-	-	56,633
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	275,299,958	31,313,342	55,328,397	67,560,217	13,771,044	17,874,622	461,147,580

School District No. 39 (Vancouver)

Amended 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 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	230,330,767	61,389,168	291,719,935	18,193,984	309,913,919	308,776,279
1.03 Career Programs	1,196,071	319,147	1,515,218	263,856	1,779,074	1,881,841
1.07 Library Services	8,150,189	2,117,592	10,267,781	1,934,792	12,202,573	12,225,232
1.08 Counselling	10,558,437	2,738,666	13,297,103	522,312	13,819,415	15,829,216
1.10 Inclusive Education	81,220,694	26,054,490	107,275,184	1,954,982	109,230,166	108,151,259
1.20 Early Learning and Child Care	216,174	76,501	292,675	10,188	302,863	423,525
1.30 English Language Learning	19,925,067	5,464,356	25,389,423	488,540	25,877,963	26,363,968
1.31 Indigenous Education	3,102,584	964,447	4,067,031	310,617	4,377,648	4,297,062
1.41 School Administration	32,919,960	8,802,608	41,722,568	1,612,977	43,335,545	43,947,483
1.60 Summer School	3,200,623	913,013	4,113,636	148,466	4,262,102	3,633,839
1.62 International and Out of Province Students	7,973,180	2,136,848	10,110,028	1,977,048	12,087,076	11,807,733
Total Function 1	398,793,746	110,976,836	509,770,582	27,417,762	537,188,344	537,337,437
4 District Administration						
4.11 Educational Administration	4,794,553	1,157,112	5,951,665	1,866,681	7,818,346	7,151,951
4.40 School District Governance	951,567	235,183	1,186,750	220,228	1,406,978	1,411,086
4.41 Business Administration	9,575,689	2,700,372	12,276,061	12,005,388	24,281,449	17,647,553
Total Function 4	15,321,809	4,092,667	19,414,476	14,092,297	33,506,773	26,210,590
5 Operations and Maintenance						
5.20 Early Learning and Child Care	135,577	33,135	168,712	-	168,712	-
5.41 Operations and Maintenance Administration	5,669,000	1,483,233	7,152,233	1,880,967	9,033,200	8,790,269
5.50 Maintenance Operations	36,777,132	9,531,686	46,308,818	11,661,229	57,970,047	56,590,938
5.52 Maintenance of Grounds	4,393,683	1,113,193	5,506,876	1,284,831	6,791,707	6,547,880
5.56 Utilities	-	-	-	11,484,856	11,484,856	10,119,970
Total Function 5	46,975,392	12,161,247	59,136,639	26,311,883	85,448,522	82,049,057
7 Transportation and Housing						
7.70 Student Transportation	56,633	19,331	75,964	4,429,226	4,505,190	3,478,818
Total Function 7	56,633	19,331	75,964	4,429,226	4,505,190	3,478,818
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	461,147,580	127,250,081	588,397,661	72,251,168	660,648,829	649,075,902

School District No. 39 (Vancouver)

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	88,393,857	78,902,301
Other	8,794,247	8,794,247
Federal Grants		1,148
Other Revenue	7,050,304	7,087,240
Investment Income	118,516	121,466
Total Revenue	104,356,924	94,906,402
Expenses		
Instruction	101,564,885	90,196,181
District Administration	627,622	1,483,783
Operations and Maintenance	1,350,489	2,554,271
Transportation and Housing	146,694	
Total Expense	103,689,690	94,234,235
Net Revenue (Expense)	667,234	672,167
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(661,685)	(666,618)
Other	(5,549)	(5,549)
Total Net Transfers	(667,234)	(672,167)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	590,674	564,323	210,369	4,360,912		11,632	253,654	64,971
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,238,404	2,063,515		9,742,997		608,000	218,050	733,817	10,647,334
Provincial Grants - Other									
Other			86,912		6,329,303				
Investment Income			20,754	36,936				14,817	
	2,238,404	2,063,515	107,666	9,779,933	6,329,303	608,000	218,050	748,634	10,647,334
Less: Allocated to Revenue Recovered	1,350,489	2,063,515	107,666	9,779,933	6,329,303	608,000	218,050	804,820	10,647,333
Spent in Prior Year	887,915								
Deferred Revenue, end of year	-	590,674	564,323	210,369	4,360,912	-	11,632	197,468	64,972
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,350,489	2,063,515		9,742,997		608,000	218,050	790,003	10,647,333
Provincial Grants - Other									
Other Revenue			86,912		6,329,303				
Investment Income			20,754	36,936				14,817	
	1,350,489	2,063,515	107,666	9,779,933	6,329,303	608,000	218,050	804,820	10,647,333
Expenses									
Salaries									
Teachers				2,856,917				110,626	2,061,525
Principals and Vice Principals				313,288					160,685
Educational Assistants		1,514,388			1,119	410,612			3,240,880
Support Staff	712,609			1,333,700	93,593		56,241		248,259
Other Professionals									1,542,835
Substitutes					796		5,122	65,148	
	712,609	1,514,388	-	4,503,905	95,508	410,612	61,363	175,774	7,254,184
Employee Benefits	268,849	549,127		1,258,479	22,899	148,888	21,544	45,094	2,254,041
Services and Supplies	369,031		107,666	4,017,549	5,980,500	48,500	135,143	543,834	1,139,108
	1,350,489	2,063,515	107,666	9,779,933	6,098,907	608,000	218,050	764,702	10,647,333
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	230,396	-	-	40,118	-
Interfund Transfers									
Tangible Capital Assets Purchased					(224,847)			(40,118)	
Other					(5,549)				
	-	-	-	-	(230,396)	-	-	(40,118)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						188,288			

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			1,370,830		4,902	6,173	-	44,634	2,038,068
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,604,881	41,910,572	1,549,674	146,694	47,000	11,250	55,400	70,000	-
Provincial Grants - Other									
Other									
Investment Income									
	4,604,881	41,910,572	1,549,674	146,694	47,000	11,250	55,400	70,000	-
Less: Allocated to Revenue Recovered	4,604,881	41,910,572	1,549,674	146,694	47,000	17,423	55,400	44,634	2,026,000
Spent in Prior Year			1,370,830						
Deferred Revenue, end of year	-	-	-	-	4,902	-	-	70,000	12,068
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,604,881	41,910,572	1,549,674	146,694	47,000	17,423	55,400	44,634	2,026,000
Provincial Grants - Other									
Other Revenue									
Investment Income									
	4,604,881	41,910,572	1,549,674	146,694	47,000	17,423	55,400	44,634	2,026,000
Expenses									
Salaries									
Teachers		32,863,304						9,410	
Principals and Vice Principals									
Educational Assistants	2,274,471					3,069	40,658		
Support Staff	58,361							2,936	
Other Professionals	504,357								
Substitutes	556,335		1,265,350			4,080			
	3,393,524	32,863,304	1,265,350	-	-	7,149	40,658	12,346	-
Employee Benefits	1,098,277	9,047,268	284,324			2,030	14,742	3,654	
Services and Supplies	113,080			146,694	47,000	8,244		28,634	2,026,000
	4,604,881	41,910,572	1,549,674	146,694	47,000	17,423	55,400	44,634	2,026,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	1,641,483						62,763		

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	CommunityLINK Other	PRP	CAYA	Assistive Technology AT-BC	PRCVI	Professional Learning Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	20,101	61,738		438,863	151,352	16,442,900	13,606,313	1,012,352	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	5,653,374		3,178,553			3,160,326	204,125
Provincial Grants - Other				170,000			4,588,120		
Other									
Investment Income								40,000	
	19,000	175,000	5,653,374	170,000	3,178,553	-	4,588,120	3,200,326	204,125
Less: Allocated to Revenue Recovered	36,858	199,956	5,653,374	228,433	3,178,553	3,587,734	5,206,513	3,288,326	204,125
Spent in Prior Year									
Deferred Revenue, end of year	2,243	36,782	-	380,430	151,352	12,855,166	12,987,920	924,352	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	36,858	199,956	5,653,374		3,178,553			3,248,326	204,125
Provincial Grants - Other						3,587,734	5,206,513		
Other Revenue				228,433					
Investment Income								40,000	
	36,858	199,956	5,653,374	228,433	3,178,553	3,587,734	5,206,513	3,288,326	204,125
Expenses									
Salaries									
Teachers					1,926,283			267,868	
Principals and Vice Principals		160,685			168,464				
Educational Assistants				8,463	99,784				
Support Staff			2,018,258		169,530	663,266	795,716	927,783	
Other Professionals			73,741			276,478	1,170,677	329,574	
Substitutes	16,181				68,491				
	16,181	160,685	2,091,999	8,463	2,432,552	939,744	1,966,393	1,525,225	-
Employee Benefits	3,636	39,271	603,423	3,069	627,233	308,071	574,640	463,995	
Services and Supplies	17,041		2,957,952	215,500	118,768	2,339,919	2,665,480	1,290,181	204,125
	36,858	199,956	5,653,374	227,032	3,178,553	3,587,734	5,206,513	3,279,401	204,125
Net Revenue (Expense) before Interfund Transfers	-	-	-	1,401	-	-	-	8,925	-
Interfund Transfers									
Tangible Capital Assets Purchased				(1,401)				(8,925)	
Other									
	-	-	-	(1,401)	-	-	-	(8,925)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 39 (Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Miscellaneous	Work Experience Enhancement	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	407,677	-	41,662,438
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care		50,000	87,087,966
Provincial Grants - Other			4,758,120
Other	411,665		6,827,880
Investment Income	6,009		118,516
	417,674	50,000	98,792,482
Less: Allocated to Revenue	411,665	50,000	104,356,924
Recovered			1,370,830
Spent in Prior Year			887,915
Deferred Revenue, end of year	413,686	-	33,839,251
Revenues			
Provincial Grants - Ministry of Education and Child Care		50,000	88,393,857
Provincial Grants - Other			8,794,247
Other Revenue	405,656		7,050,304
Investment Income	6,009		118,516
	411,665	50,000	104,356,924
Expenses			
Salaries			
Teachers		31,365	40,127,298
Principals and Vice Principals			803,122
Educational Assistants	8,466		7,601,910
Support Staff			7,080,252
Other Professionals			3,897,662
Substitutes			1,981,503
	8,466	31,365	61,491,747
Employee Benefits	3,070	8,635	17,654,259
Services and Supplies	13,735	10,000	24,543,684
	25,271	50,000	103,689,690
Net Revenue (Expense) before Interfund Transfers	386,394	-	667,234
Interfund Transfers			
Tangible Capital Assets Purchased	(386,394)		(661,685)
Other			(5,549)
	(386,394)	-	(667,234)
Net Revenue (Expense)	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			1,892,534

School District No. 39 (Vancouver)

Schedule 4

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

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue	171,679	274,843	446,522	274,843
Rentals and Leases		2,098,401	2,098,401	2,631,600
Investment Income		545,946	545,946	595,946
Amortization of Deferred Capital Revenue	30,157,151		30,157,151	29,137,830
Total Revenue	30,328,830	2,919,190	33,248,020	32,640,219
Expenses				
Operations and Maintenance		952,262	952,262	752,171
Amortization of Tangible Capital Assets				
Operations and Maintenance	38,673,698		38,673,698	37,358,698
Debt Services				
Capital Lease Interest		186,498	186,498	187,521
Total Expense	38,673,698	1,138,760	39,812,458	38,298,390
Net Revenue (Expense)	(8,344,868)	1,780,430	(6,564,438)	(5,658,171)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,502,751		2,502,751	2,534,774
Capital Lease Payment		2,077,697	2,077,697	2,289,923
Total Net Transfers	2,502,751	2,077,697	4,580,448	4,824,697
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,787,765	(3,787,765)	-	
Principal Payment				
Capital Lease	1,891,199	(1,891,199)	-	
Total Other Adjustments to Fund Balances	5,678,964	(5,678,964)	-	
Budgeted Surplus (Deficit), for the year	(163,153)	(1,820,837)	(1,983,990)	(833,474)