

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, 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 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. 39 (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 \$784,950,268 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 29th DAY OF APRIL, 2024;

READ A SECOND TIME THE 29th DAY OF APRIL, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 1st DAY OF MAY, 2024;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Annual Budget Bylaw 2024/2025, adopted by the Board the 1st DAY OF MAY, 2024.

Secretary Treasurer

School District No. 39 (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	51,538,188	50,390,500
Adult	152,000	179,000
Other	1,112,500	1,104,313
Total Ministry Operating Grant Funded FTE's	52,802,688	51,673,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	676,802,286	643,916,830
Other	8,872,382	8,806,736
Federal Grants	3,408,597	3,221,311
Tuition	24,494,729	25,707,509
Other Revenue	22,801,867	24,140,133
Rentals and Leases	7,518,248	7,202,499
Investment Income	6,810,010	7,838,848
Amortization of Deferred Capital Revenue	29,137,830	26,556,801
Total Revenue	779,845,949	747,390,667
Expenses		
Instruction	627,533,618	605,655,880
District Administration	27,694,373	29,454,810
Operations and Maintenance	122,714,197	116,681,473
Transportation and Housing	3,478,818	3,450,503
Debt Services	187,521	186,908
Total Expense	781,608,527	755,429,574
Net Revenue (Expense)	(1,762,578)	(8,038,907)
Budgeted Allocation (Retirement) of Surplus (Deficit)	929,104	6,251,502
Budgeted Surplus (Deficit), for the year	(833,474)	(1,787,405)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(833,474)	(1,787,405)
Budgeted Surplus (Deficit), for the year	(833,474)	(1,787,405)

School District No. 39 (Vancouver)

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

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	649,075,902	627,316,667
Operating - Tangible Capital Assets Purchased	1,868,156	2,284,222
Special Purpose Funds - Total Expense	94,234,235	91,331,603
Special Purpose Funds - Tangible Capital Assets Purchased	666,618	618,244
Capital Fund - Total Expense	38,298,390	36,781,304
Capital Fund - Tangible Capital Assets Purchased from Local Capital	806,967	2,003,000
Total Budget Bylaw Amount	784,950,268	760,335,040

Approved by the Board

original signed	May 1, 2024
Signature of the Chairperson of the Board of Education	Date Signed
original signed	May 1, 2024
Signature of the Superintendent	Date Signed
original signed	May 1, 2024
Signature of the Secretary Treasurer	Date Signed

School District No. 39 (Vancouver)

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>(1,762,578)</u>	<u>(8,038,907)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,534,774)	(2,902,466)
From Local Capital	(806,967)	(2,003,000)
From Deferred Capital Revenue	(49,040,699)	(85,723,187)
From Lease	(2,096,853)	(2,204,097)
Total Acquisition of Tangible Capital Assets	<u>(54,479,293)</u>	<u>(92,832,750)</u>
Amortization of Tangible Capital Assets	<u>37,358,698</u>	<u>35,357,674</u>
Total Effect of change in Tangible Capital Assets	<u>(17,120,595)</u>	<u>(57,475,076)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(18,883,173)</u>	<u>(65,513,983)</u>

School District No. 39 (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	597,899,985	566,985,415
Other	78,135	62,249
Federal Grants	3,407,449	3,220,163
Tuition	24,494,729	25,707,509
Other Revenue	15,439,784	17,717,263
Rentals and Leases	4,886,648	4,894,454
Investment Income	6,092,598	6,900,645
Total Revenue	652,299,328	625,487,698
Expenses		
Instruction	537,337,437	518,530,212
District Administration	26,210,590	28,056,487
Operations and Maintenance	82,049,057	77,425,972
Transportation and Housing	3,478,818	3,303,996
Total Expense	649,075,902	627,316,667
Net Revenue (Expense)	3,223,426	(1,828,969)
Budgeted Prior Year Surplus Appropriation	929,104	6,251,502
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,868,156)	(2,284,222)
Other	(2,284,374)	(2,138,311)
Total Net Transfers	(4,152,530)	(4,422,533)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

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	582,787,459	549,018,493
Other Ministry of Education and Child Care Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	1,197,586	1,197,586
Student Transportation Fund	53,423	53,423
Support Staff Benefits Grant		-
FSA Scorer Grant	41,621	41,621
Early Learning Framework (ELF) Implementation		-
Labour Settlement Funding	6,525,772	9,375,668
Premier's Award for Excellence in Education - Bursary Funds		3,000
Equity Scan		1,500
Total Provincial Grants - Ministry of Education and Child Care	597,899,985	566,985,415
Provincial Grants - Other	78,135	62,249
Federal Grants	3,407,449	3,220,163
Tuition		
Summer School Fees	682,759	679,539
Continuing Education	422,300	422,300
International and Out of Province Students	23,389,670	24,605,670
Total Tuition	24,494,729	25,707,509
Other Revenues		
Other School District/Education Authorities	1,804,825	1,675,000
Miscellaneous		
Instructional Cafeteria Revenue	900,000	881,507
Miscellaneous Fee and revenue	2,575,420	3,337,436
School Generated Funds	10,159,539	11,823,320
Total Other Revenue	15,439,784	17,717,263
Rentals and Leases	4,886,648	4,894,454
Investment Income	6,092,598	6,900,645
Total Operating Revenue	652,299,328	625,487,698

School District No. 39 (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	279,014,769	270,225,692
Principals and Vice Principals	31,510,247	30,824,722
Educational Assistants	55,020,385	49,941,741
Support Staff	66,929,240	63,332,680
Other Professionals	13,787,623	13,031,831
Substitutes	15,474,788	16,801,429
Total Salaries	461,737,052	444,158,095
Employee Benefits	129,525,812	121,554,767
Total Salaries and Benefits	591,262,864	565,712,862
Services and Supplies		
Services	14,814,256	17,448,659
Student Transportation	3,691,483	3,542,571
Professional Development and Travel	1,692,203	1,070,388
Rentals and Leases	945,483	968,447
Dues and Fees	973,991	1,038,986
Insurance	1,383,063	1,345,677
Interest	-	-
Supplies	22,414,280	24,558,174
Utilities	11,898,279	11,630,903
Total Services and Supplies	57,813,038	61,603,805
Total Operating Expense	649,075,902	627,316,667

School District No. 39 (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	211,105,509	715,211	655,846	5,897,309	132,355	12,017,428	230,523,658
1.03 Career Programs	815,198	249,905	-	176,355	1,050	59,408	1,301,916
1.07 Library Services	6,718,949	1,031,665	61,325	143,034	149	362,534	8,317,656
1.08 Counselling	10,483,030	998,045	-	228	269,387	445,342	12,196,032
1.10 Inclusive Education	27,095,918	2,721,267	48,602,551	716,695	29,007	1,083,490	80,248,928
1.20 Early Learning and Child Care		18,429	189,254	551	110,577	249	319,060
1.30 English Language Learning	13,699,609	2,251,976	2,905,658	574,596	138,385	635,223	20,205,447
1.31 Indigenous Education	1,006,268	349,140	1,542,593	186,321	5,265	33,824	3,123,411
1.41 School Administration		20,538,070	3,756	12,333,490	314,381	35,695	33,225,392
1.60 Summer School	1,906,883	188,633	337,920	266,144	7,200	6,813	2,713,593
1.61 Continuing Education		-	-	-	-	-	-
1.62 International and Out of Province Students	6,071,694	170,954	194,190	392,582	323,846	454,358	7,607,624
1.64 Other		-	-	-	-	-	-
Total Function 1	278,903,058	29,233,295	54,493,093	20,687,305	1,331,602	15,134,364	399,782,717
4 District Administration							
4.11 Educational Administration		2,111,699		578,169	2,496,010	-	5,185,878
4.20 Early Learning and Child Care		-		-	-	-	-
4.40 School District Governance		-		102,235	858,838	-	961,073
4.41 Business Administration		-		4,302,560	5,446,383	86,554	9,835,497
Total Function 4	-	2,111,699	-	4,982,964	8,801,231	86,554	15,982,448
5 Operations and Maintenance							
5.20 Early Learning and Child Care							-
5.41 Operations and Maintenance Administration	111,711	165,253	527,292	1,508,826	2,467,176	210,672	4,990,930
5.50 Maintenance Operations				35,586,581	969,963	43,198	36,599,742
5.52 Maintenance of Grounds				4,106,070	217,651	-	4,323,721
5.56 Utilities				-	-	-	-
Total Function 5	111,711	165,253	527,292	41,201,477	3,654,790	253,870	45,914,393
7 Transportation and Housing							
7.70 Student Transportation				57,494			57,494
Total Function 7	-	-	-	57,494	-	-	57,494
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	279,014,769	31,510,247	55,020,385	66,929,240	13,787,623	15,474,788	461,737,052

School District No. 39 (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	230,523,658	61,850,007	292,373,665	16,402,614	308,776,279	297,746,604
1.03 Career Programs	1,301,916	344,768	1,646,684	235,157	1,881,841	1,827,387
1.07 Library Services	8,317,656	2,226,202	10,543,858	1,681,374	12,225,232	12,132,227
1.08 Counselling	12,196,032	3,256,910	15,452,942	376,274	15,829,216	16,030,349
1.10 Inclusive Education	80,248,928	26,018,780	106,267,708	1,883,551	108,151,259	99,248,412
1.20 Early Learning and Child Care	319,060	104,465	423,525	-	423,525	468,986
1.30 English Language Learning	20,205,447	5,702,866	25,908,313	455,655	26,363,968	25,673,830
1.31 Indigenous Education	3,123,411	979,360	4,102,771	194,291	4,297,062	4,060,585
1.41 School Administration	33,225,392	9,165,925	42,391,317	1,556,166	43,947,483	42,799,258
1.60 Summer School	2,713,593	782,114	3,495,707	138,132	3,633,839	3,870,882
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	7,607,624	2,222,929	9,830,553	1,977,180	11,807,733	14,671,692
1.64 Other	-	-	-	-	-	-
Total Function 1	399,782,717	112,654,326	512,437,043	24,900,394	537,337,437	518,530,212
4 District Administration						
4.11 Educational Administration	5,185,878	1,290,494	6,476,372	675,579	7,151,951	7,569,850
4.20 Early Learning and Child Care	-	-	-	-	-	-
4.40 School District Governance	961,073	199,080	1,160,153	250,933	1,411,086	1,422,377
4.41 Business Administration	9,835,497	2,948,011	12,783,508	4,864,045	17,647,553	19,064,260
Total Function 4	15,982,448	4,437,585	20,420,033	5,790,557	26,210,590	28,056,487
5 Operations and Maintenance						
5.20 Early Learning and Child Care	-	-	-	-	-	-
5.41 Operations and Maintenance Administration	4,990,930	1,488,351	6,479,281	2,310,988	8,790,269	8,101,414
5.50 Maintenance Operations	36,599,742	9,855,973	46,455,715	10,135,223	56,590,938	52,872,978
5.52 Maintenance of Grounds	4,323,721	1,068,867	5,392,588	1,155,292	6,547,880	6,539,339
5.56 Utilities	-	-	-	10,119,970	10,119,970	9,912,241
Total Function 5	45,914,393	12,413,191	58,327,584	23,721,473	82,049,057	77,425,972
7 Transportation and Housing						
7.70 Student Transportation	57,494	20,710	78,204	3,400,614	3,478,818	3,303,996
Total Function 7	57,494	20,710	78,204	3,400,614	3,478,818	3,303,996
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	461,737,052	129,525,812	591,262,864	57,813,038	649,075,902	627,316,667

School District No. 39 (Vancouver)

Schedule 3

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

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	78,902,301	76,931,415
Other	8,794,247	8,744,487
Federal Grants	1,148	1,148
Other Revenue	7,087,240	6,148,027
Investment Income	121,466	124,770
Total Revenue	94,906,402	91,949,847
Expenses		
Instruction	90,196,181	87,125,668
District Administration	1,483,783	1,398,323
Operations and Maintenance	2,554,271	2,661,105
Transportation and Housing		146,507
Total Expense	94,234,235	91,331,603
Net Revenue (Expense)	672,167	618,244
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(666,618)	(618,244)
Other	(5,549)	
Total Net Transfers	(672,167)	(618,244)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 39 (Vancouver)

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	2,238,404	589,531	529,053	751,010	3,847,427		18,056	184,732	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	-	2,063,543	86,912	10,104,515	6,329,303	608,000	218,050	790,003	10,563,442
Investment Income			20,754	36,936				14,817	
	-	2,063,543	107,666	10,141,451	6,329,303	608,000	218,050	804,820	10,563,442
Less: Allocated to Revenue	2,238,404	2,063,543	107,666	10,141,451	6,329,303	608,000	218,050	804,820	10,563,442
Deferred Revenue, end of year	-	589,531	529,053	751,010	3,847,427	-	18,056	184,732	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,238,404	2,063,543		10,104,515		608,000	218,050	790,003	10,563,442
Provincial Grants - Other									
Federal Grants									
Other Revenue			86,912	36,936	6,329,303				
Investment Income			20,754					14,817	
	2,238,404	2,063,543	107,666	10,141,451	6,329,303	608,000	218,050	804,820	10,563,442
Expenses									
Salaries									
Teachers				2,856,918				110,626	2,507,634
Principals and Vice Principals				313,288					160,685
Educational Assistants		1,514,416			1,119	410,612			3,240,880
Support Staff	1,809,993			1,349,137	93,593		56,241		230,312
Other Professionals									1,536,853
Substitutes				26,314	796		5,122	65,148	-
	1,809,993	1,514,416	-	4,545,657	95,508	410,612	61,363	175,774	7,676,364
Employee Benefits	59,381	549,127		1,334,430	22,899	148,888	21,544	45,094	1,798,236
Services and Supplies	369,030		107,666	4,261,364	5,980,499	48,500	135,143	543,834	1,088,842
	2,238,404	2,063,543	107,666	10,141,451	6,098,906	608,000	218,050	764,702	10,563,442
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	230,397	-	-	40,118	-
Interfund Transfers									
Tangible Capital Assets Purchased					(224,848)			(40,118)	
Other					(5,549)				
	-	-	-	-	(230,397)	-	-	(40,118)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

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					2,691		50,067		2,026,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,506,775	33,081,421	-	-	47,000	18,408	55,400	-	-
Investment Income	4,506,775	33,081,421	-	-	47,000	18,408	55,400	-	-
Less: Allocated to Revenue	4,506,775	33,081,421	-	-	47,000	18,408	55,400	-	2,026,000
Deferred Revenue, end of year	-	-	-	-	2,691	-	50,067	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,506,775	33,081,421			47,000	18,408	55,400		2,026,000
Provincial Grants - Other									
Federal Grants									
Other Revenue									
Investment Income									
	4,506,775	33,081,421	-	-	47,000	18,408	55,400	-	2,026,000
Expenses									
Salaries									
Teachers		25,940,109							
Principals and Vice Principals									
Educational Assistants	2,274,471					3,069	40,658		
Support Staff	58,361								
Other Professionals	504,357								
Substitutes	476,229					4,080			
	3,313,418	25,940,109	-	-	-	7,149	40,658	-	-
Employee Benefits	1,080,277	7,141,312				2,030	14,742		
Services and Supplies	113,080				47,000	9,229			2,026,000
	4,506,775	33,081,421	-	-	47,000	18,408	55,400	-	2,026,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Health Career Dual Credit Expansion	CommunityLINK Other	PRP	CAYA	Assistive Technology AT-BC
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			199,956			472,069	277,706	15,342,391	12,279,674
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	-	36,858	-	5,653,374	-	-	3,514,876	-	5,206,513
Investment Income	-	36,858	-	5,653,374	-	-	3,514,876	-	5,206,513
Less: Allocated to Revenue	-	36,858	199,956	5,653,374	-	268,235	3,514,876	3,587,734	5,206,513
Deferred Revenue, end of year	-	-	-	-	-	203,834	277,706	11,754,657	12,279,674
Revenues									
Provincial Grants - Ministry of Education and Child Care		36,858	199,956	5,653,374			3,514,876		
Provincial Grants - Other								3,587,734	5,206,513
Federal Grants									
Other Revenue						228,433			
Investment Income						39,802			
	-	36,858	199,956	5,653,374	-	268,235	3,514,876	3,587,734	5,206,513
Expenses									
Salaries									
Teachers							2,193,670		
Principals and Vice Principals			160,685				168,464		
Educational Assistants						8,463	47,516		
Support Staff				2,018,258			144,079	663,266	795,716
Other Professionals				73,741				271,156	1,158,274
Substitutes		16,181					89,715	5,322	12,403
	-	16,181	160,685	2,091,999	-	8,463	2,643,444	939,744	1,966,393
Employee Benefits		3,636	39,271	603,424		3,069	709,889	308,071	574,640
Services and Supplies		17,041		2,957,951		255,302	161,543	2,339,919	2,665,480
	-	36,858	199,956	5,653,374	-	266,834	3,514,876	3,587,734	5,206,513
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	1,401	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(1,401)			
Other	-	-	-	-	-	(1,401)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	PRCVI	Settlement Workers in School	Miscellaneous	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	901,852	256,774	618,065	40,585,458
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	3,035,791		411,665	86,331,849
Investment Income	40,000	84	6,009	118,600
	3,075,791	84	417,674	86,450,449
Less: Allocated to Revenue	3,163,791	53,717	411,665	94,906,402
Deferred Revenue, end of year	813,852	203,141	624,074	32,129,505
Revenues				
Provincial Grants - Ministry of Education and Child Care	3,123,791	52,485		78,902,301
Provincial Grants - Other				8,794,247
Federal Grants		1,148		1,148
Other Revenue			405,656	7,087,240
Investment Income	40,000	84	6,009	121,466
	3,163,791	53,717	411,665	94,906,402
Expenses				
Salaries				
Teachers	267,821			33,876,778
Principals and Vice Principals				803,122
Educational Assistants		8,674	8,466	7,558,344
Support Staff	901,487	1,527		8,121,970
Other Professionals	329,574			3,873,955
Substitutes	7,959	566		709,835
	1,506,841	10,767	8,466	54,944,004
Employee Benefits	496,343	3,709	3,070	14,963,082
Services and Supplies	1,150,107	35,884	13,735	24,327,149
	3,153,291	50,360	25,271	94,234,235
Net Revenue (Expense) before Interfund Transfers	10,500	3,357	386,394	672,167
Interfund Transfers				
Tangible Capital Assets Purchased	(10,500)	(3,357)	(386,394)	(666,618)
Other				(5,549)
	(10,500)	(3,357)	(386,394)	(672,167)
Net Revenue (Expense)	-	-	-	-

School District No. 39 (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				
Other Revenue		274,843	274,843	274,843
Rentals and Leases		2,631,600	2,631,600	2,308,045
Investment Income		595,946	595,946	813,433
Amortization of Deferred Capital Revenue	29,137,830		29,137,830	26,556,801
Total Revenue	29,137,830	3,502,389	32,640,219	29,953,122
Expenses				
Operations and Maintenance		752,171	752,171	1,236,722
Amortization of Tangible Capital Assets				
Operations and Maintenance	37,358,698		37,358,698	35,357,674
Debt Services				
Capital Lease Interest		187,521	187,521	186,908
Total Expense	37,358,698	939,692	38,298,390	36,781,304
Net Revenue (Expense)	(8,220,868)	2,562,697	(5,658,171)	(6,828,182)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,534,774		2,534,774	2,902,466
Capital Lease Payment		2,289,923	2,289,923	2,138,311
Total Net Transfers	2,534,774	2,289,923	4,824,697	5,040,777
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	806,967	(806,967)	-	
Principal Payment				
Capital Lease	2,102,402	(2,102,402)	-	
Total Other Adjustments to Fund Balances	2,909,369	(2,909,369)	-	
Budgeted Surplus (Deficit), for the year	(2,776,725)	1,943,251	(833,474)	(1,787,405)