

Annual Budget

## **School District No. 44 (North Vancouver)**

June 30, 2020

# School District No. 44 (North Vancouver)

June 30, 2020

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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. 44 (NORTH VANCOUVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2019/2020 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. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 44 (North Vancouver) Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$191,368,924 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 21 DAY OF May, 2019;

READ A SECOND TIME THE 21 DAY OF May, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 21 DAY OF May, 2019;

Original signed by C. Sacre

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**Chairperson of the Board**

( Corporate Seal )

Original signed by G. Allison

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 44 (North Vancouver) Annual Budget Bylaw 2019/2020, adopted by the Board the 21 DAY OF May, 2019.

Original signed by G. Allison

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**Secretary Treasurer**

# School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

|                                                               | 2020<br>Annual Budget | 2019 Amended<br>Annual Budget |
|---------------------------------------------------------------|-----------------------|-------------------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                       |                               |
| School-Age                                                    | 15,169,000            | 15,277,875                    |
| Adult                                                         | 22,000                | 12,500                        |
| Other                                                         | 115,250               | 107,250                       |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>15,306,250</b>     | <b>15,397,625</b>             |
| <b>Revenues</b>                                               | <b>\$</b>             | <b>\$</b>                     |
| Provincial Grants                                             |                       |                               |
| Ministry of Education                                         | 154,042,829           | 155,423,146                   |
| Other                                                         | 110,000               | 62,000                        |
| Federal Grants                                                | 5,000                 | 5,000                         |
| Tuition                                                       | 9,537,500             | 10,545,625                    |
| Other Revenue                                                 | 12,106,643            | 12,211,510                    |
| Rentals and Leases                                            | 2,161,983             | 2,094,323                     |
| Investment Income                                             | 701,500               | 701,300                       |
| Amortization of Deferred Capital Revenue                      | 6,010,239             | 5,756,300                     |
| <b>Total Revenue</b>                                          | <b>184,675,694</b>    | <b>186,799,204</b>            |
| <b>Expenses</b>                                               |                       |                               |
| Instruction                                                   | 156,656,486           | 155,502,901                   |
| District Administration                                       | 5,793,722             | 5,584,730                     |
| Operations and Maintenance                                    | 26,538,532            | 25,933,224                    |
| Transportation and Housing                                    | 462,221               | 468,645                       |
| <b>Total Expense</b>                                          | <b>189,450,961</b>    | <b>187,489,500</b>            |
| <b>Net Revenue (Expense)</b>                                  | <b>(4,775,267)</b>    | <b>(690,296)</b>              |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>2,296,289</b>      | <b>4,461,827</b>              |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(2,478,978)</b>    | <b>3,771,531</b>              |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                       |                               |
| Operating Fund Surplus (Deficit)                              |                       |                               |
| Special Purpose Fund Surplus (Deficit)                        |                       |                               |
| Capital Fund Surplus (Deficit)                                | (2,478,978)           | 3,771,531                     |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>(2,478,978)</b>    | <b>3,771,531</b>              |

# School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

|                                                                     | 2020<br>Annual Budget | 2019 Amended<br>Annual Budget |
|---------------------------------------------------------------------|-----------------------|-------------------------------|
| <b>Budget Bylaw Amount</b>                                          |                       |                               |
| Operating - Total Expense                                           | 156,574,595           | 152,775,870                   |
| Operating - Tangible Capital Assets Purchased                       | 720,000               | 1,168,000                     |
| Special Purpose Funds - Total Expense                               | 23,094,186            | 25,192,283                    |
| Special Purpose Funds - Tangible Capital Assets Purchased           | 572,963               | 893,578                       |
| Capital Fund - Total Expense                                        | 9,782,180             | 9,521,347                     |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 625,000               |                               |
| <b>Total Budget Bylaw Amount</b>                                    | <b>191,368,924</b>    | <b>189,551,078</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. 44 (North Vancouver)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

|                                                           | 2020<br>Annual Budget | 2019 Amended<br>Annual Budget |
|-----------------------------------------------------------|-----------------------|-------------------------------|
|                                                           | \$                    | \$                            |
| <b>Surplus (Deficit) for the year</b>                     | <b>(4,775,267)</b>    | <b>(690,296)</b>              |
| <b>Effect of change in Tangible Capital Assets</b>        |                       |                               |
| Acquisition of Tangible Capital Assets                    |                       |                               |
| From Operating and Special Purpose Funds                  | <b>(1,292,963)</b>    | (2,061,578)                   |
| From Local Capital                                        | <b>(625,000)</b>      |                               |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <b>(1,917,963)</b>    | (2,061,578)                   |
| Amortization of Tangible Capital Assets                   | <b>9,782,180</b>      | 9,521,347                     |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <b>7,864,217</b>      | 7,459,769                     |
|                                                           | -                     | -                             |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <b>3,088,950</b>      | 6,769,473                     |

# School District No. 44 (North Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

|                                                  | 2020<br>Annual Budget | 2019 Amended<br>Annual Budget |
|--------------------------------------------------|-----------------------|-------------------------------|
|                                                  | \$                    | \$                            |
| <b>Revenues</b>                                  |                       |                               |
| Provincial Grants                                |                       |                               |
| Ministry of Education                            | 137,660,680           | 136,528,426                   |
| Other                                            | 10,000                | 62,000                        |
| Federal Grants                                   | 5,000                 | 5,000                         |
| Tuition                                          | 9,537,500             | 10,545,625                    |
| Other Revenue                                    | 4,921,643             | 5,020,369                     |
| Rentals and Leases                               | 2,161,983             | 2,094,323                     |
| Investment Income                                | 701,500               | 701,300                       |
| <b>Total Revenue</b>                             | <b>154,998,306</b>    | <b>154,957,043</b>            |
| <b>Expenses</b>                                  |                       |                               |
| Instruction                                      | 133,780,610           | 130,528,928                   |
| District Administration                          | 5,628,722             | 5,419,730                     |
| Operations and Maintenance                       | 16,703,042            | 16,358,567                    |
| Transportation and Housing                       | 462,221               | 468,645                       |
| <b>Total Expense</b>                             | <b>156,574,595</b>    | <b>152,775,870</b>            |
| <b>Net Revenue (Expense)</b>                     | <b>(1,576,289)</b>    | <b>2,181,173</b>              |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <b>2,296,289</b>      | <b>4,461,827</b>              |
| <b>Net Transfers (to) from other funds</b>       |                       |                               |
| Tangible Capital Assets Purchased                | (720,000)             | (1,168,000)                   |
| Local Capital                                    |                       | (5,475,000)                   |
| <b>Total Net Transfers</b>                       | <b>(720,000)</b>      | <b>(6,643,000)</b>            |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <b>-</b>              | <b>-</b>                      |

# School District No. 44 (North Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

|                                                        | 2020<br>Annual Budget | 2019 Amended<br>Annual Budget |
|--------------------------------------------------------|-----------------------|-------------------------------|
|                                                        | \$                    | \$                            |
| <b>Provincial Grants - Ministry of Education</b>       |                       |                               |
| Operating Grant, Ministry of Education                 | 133,323,435           | 133,297,955                   |
| Other Ministry of Education Grants                     |                       |                               |
| Pay Equity                                             | 2,966,047             | 2,966,047                     |
| Funding for Graduated Adults                           | 12,000                | 12,000                        |
| Transportation Supplement                              | 40,566                | 40,566                        |
| Carbon Tax Grant                                       | 90,000                | 90,000                        |
| Employer Health Tax                                    | 1,210,892             |                               |
| Foundation Skills Assessment                           | 17,740                | 17,740                        |
| Support Staff Benefits                                 |                       | 104,118                       |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>137,660,680</b>    | <b>136,528,426</b>            |
| <b>Provincial Grants - Other</b>                       | <b>10,000</b>         | <b>62,000</b>                 |
| <b>Federal Grants</b>                                  | <b>5,000</b>          | <b>5,000</b>                  |
| <b>Tuition</b>                                         |                       |                               |
| Summer School Fees                                     | 100,000               | 133,125                       |
| International and Out of Province Students             | 9,437,500             | 10,412,500                    |
| <b>Total Tuition</b>                                   | <b>9,537,500</b>      | <b>10,545,625</b>             |
| <b>Other Revenues</b>                                  |                       |                               |
| Miscellaneous                                          |                       |                               |
| Cheakamus Centre                                       | 2,547,168             | 2,538,616                     |
| Band & Strings                                         | 604,500               | 607,953                       |
| Academy Fees                                           | 899,075               | 984,000                       |
| Donations and Recoveries                               | 77,500                | 94,500                        |
| Artists For Kids                                       | 351,400               | 353,300                       |
| Cafeteria and Vending                                  | 81,000                | 75,000                        |
| Other Miscellaneous                                    | 361,000               | 367,000                       |
| <b>Total Other Revenue</b>                             | <b>4,921,643</b>      | <b>5,020,369</b>              |
| <b>Rentals and Leases</b>                              | <b>2,161,983</b>      | <b>2,094,323</b>              |
| <b>Investment Income</b>                               | <b>701,500</b>        | <b>701,300</b>                |
| <b>Total Operating Revenue</b>                         | <b>154,998,306</b>    | <b>154,957,043</b>            |



# School District No. 44 (North Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

|                                     | 2020<br>Annual Budget | 2019 Amended<br>Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
|                                     | \$                    | \$                            |
| <b>Salaries</b>                     |                       |                               |
| Teachers                            | 69,448,800            | 67,467,889                    |
| Principals and Vice Principals      | 10,302,507            | 9,911,417                     |
| Educational Assistants              | 13,187,011            | 12,902,462                    |
| Support Staff                       | 11,927,134            | 11,918,265                    |
| Other Professionals                 | 4,118,083             | 3,964,111                     |
| Substitutes                         | 3,779,510             | 3,707,510                     |
| <b>Total Salaries</b>               | <b>112,763,045</b>    | <b>109,871,654</b>            |
| <b>Employee Benefits</b>            | <b>27,173,676</b>     | <b>26,398,306</b>             |
| <b>Total Salaries and Benefits</b>  | <b>139,936,721</b>    | <b>136,269,960</b>            |
| <b>Services and Supplies</b>        |                       |                               |
| Services                            | 8,727,634             | 8,524,283                     |
| Student Transportation              | 91,000                | 91,000                        |
| Professional Development and Travel | 829,503               | 828,988                       |
| Rentals and Leases                  | 35,000                | 31,000                        |
| Dues and Fees                       | 61,500                | 58,100                        |
| Insurance                           | 397,500               | 432,200                       |
| Supplies                            | 3,808,537             | 3,665,118                     |
| Utilities                           | 2,687,200             | 2,875,221                     |
| <b>Total Services and Supplies</b>  | <b>16,637,874</b>     | <b>16,505,910</b>             |
| <b>Total Operating Expense</b>      | <b>156,574,595</b>    | <b>152,775,870</b>            |

# School District No. 44 (North Vancouver)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

|                                                 | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries |
|-------------------------------------------------|----------------------|-----------------------------------------------|---------------------------------------|------------------------------|------------------------------------|-------------------------|
|                                                 | \$                   | \$                                            | \$                                    | \$                           | \$                                 | \$                      |
| <b>1 Instruction</b>                            |                      |                                               |                                       |                              |                                    |                         |
| 1.02 Regular Instruction                        | 53,933,682           | 3,698,019                                     | 1,767,503                             | 1,833,231                    |                                    | 3,157,410               |
| 1.03 Career Programs                            | 103,004              | 18,100                                        |                                       | 281,616                      |                                    |                         |
| 1.07 Library Services                           | 2,364,033            |                                               | 145,039                               | 118,771                      |                                    | 12,500                  |
| 1.08 Counselling                                | 2,347,850            |                                               |                                       |                              |                                    | 9,000                   |
| 1.10 Special Education                          | 6,306,997            | 253,400                                       | 10,483,445                            | 656,943                      |                                    | 298,000                 |
| 1.30 English Language Learning                  | 1,303,791            |                                               |                                       |                              |                                    | 11,000                  |
| 1.31 Aboriginal Education                       | 486,859              | 126,700                                       | 445,217                               |                              |                                    | 9,000                   |
| 1.41 School Administration                      |                      | 6,079,588                                     |                                       | 765,223                      |                                    | 36,500                  |
| 1.60 Summer School                              | 240,569              |                                               | 46,672                                | 7,000                        |                                    |                         |
| 1.62 International and Out of Province Students | 2,348,515            |                                               |                                       | 92,481                       | 175,269                            |                         |
| 1.64 Other                                      | 13,500               |                                               |                                       | 6,500                        | 178,477                            | 49,800                  |
| <b>Total Function 1</b>                         | <b>69,448,800</b>    | <b>10,175,807</b>                             | <b>12,887,876</b>                     | <b>3,761,765</b>             | <b>353,746</b>                     | <b>3,583,210</b>        |
| <b>4 District Administration</b>                |                      |                                               |                                       |                              |                                    |                         |
| 4.11 Educational Administration                 |                      |                                               |                                       |                              | 717,424                            |                         |
| 4.40 School District Governance                 |                      |                                               |                                       |                              | 179,337                            |                         |
| 4.41 Business Administration                    |                      | 126,700                                       |                                       | 989,108                      | 1,499,029                          | 11,000                  |
| <b>Total Function 4</b>                         | <b>-</b>             | <b>126,700</b>                                | <b>-</b>                              | <b>989,108</b>               | <b>2,395,790</b>                   | <b>11,000</b>           |
| <b>5 Operations and Maintenance</b>             |                      |                                               |                                       |                              |                                    |                         |
| 5.41 Operations and Maintenance Administration  |                      |                                               |                                       | 188,387                      | 915,113                            |                         |
| 5.50 Maintenance Operations                     |                      |                                               |                                       | 6,608,499                    | 453,434                            | 185,300                 |
| 5.52 Maintenance of Grounds                     |                      |                                               |                                       | 379,375                      |                                    |                         |
| 5.56 Utilities                                  |                      |                                               |                                       |                              |                                    |                         |
| <b>Total Function 5</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>7,176,261</b>             | <b>1,368,547</b>                   | <b>185,300</b>          |
| <b>7 Transportation and Housing</b>             |                      |                                               |                                       |                              |                                    |                         |
| 7.70 Student Transportation                     |                      |                                               | 299,135                               |                              |                                    |                         |
| <b>Total Function 7</b>                         | <b>-</b>             | <b>-</b>                                      | <b>299,135</b>                        | <b>-</b>                     | <b>-</b>                           | <b>-</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>69,448,800</b>    | <b>10,302,507</b>                             | <b>13,187,011</b>                     | <b>11,927,134</b>            | <b>4,118,083</b>                   | <b>3,779,510</b>        |

# School District No. 44 (North Vancouver)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

|                                                 | Total<br>Salaries  |
|-------------------------------------------------|--------------------|
|                                                 | \$                 |
| <b>1 Instruction</b>                            |                    |
| 1.02 Regular Instruction                        | 64,389,845         |
| 1.03 Career Programs                            | 402,720            |
| 1.07 Library Services                           | 2,640,343          |
| 1.08 Counselling                                | 2,356,850          |
| 1.10 Special Education                          | 17,998,785         |
| 1.30 English Language Learning                  | 1,314,791          |
| 1.31 Aboriginal Education                       | 1,067,776          |
| 1.41 School Administration                      | 6,881,311          |
| 1.60 Summer School                              | 294,241            |
| 1.62 International and Out of Province Students | 2,616,265          |
| 1.64 Other                                      | 248,277            |
| <b>Total Function 1</b>                         | <b>100,211,204</b> |
| <b>4 District Administration</b>                |                    |
| 4.11 Educational Administration                 | 717,424            |
| 4.40 School District Governance                 | 179,337            |
| 4.41 Business Administration                    | 2,625,837          |
| <b>Total Function 4</b>                         | <b>3,522,598</b>   |
| <b>5 Operations and Maintenance</b>             |                    |
| 5.41 Operations and Maintenance Administration  | 1,103,500          |
| 5.50 Maintenance Operations                     | 7,247,233          |
| 5.52 Maintenance of Grounds                     | 379,375            |
| 5.56 Utilities                                  | -                  |
| <b>Total Function 5</b>                         | <b>8,730,108</b>   |
| <b>7 Transportation and Housing</b>             |                    |
| 7.70 Student Transportation                     | 299,135            |
| <b>Total Function 7</b>                         | <b>299,135</b>     |
| <b>9 Debt Services</b>                          |                    |
| <b>Total Function 9</b>                         | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                    | <b>112,763,045</b> |

# School District No. 44 (North Vancouver)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

|                                                 | Total Salaries     | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2020 Annual Budget | 2019 Amended Annual Budget |
|-------------------------------------------------|--------------------|-------------------|-----------------------------|-----------------------|--------------------|----------------------------|
|                                                 | \$                 | \$                | \$                          | \$                    | \$                 | \$                         |
| <b>1 Instruction</b>                            |                    |                   |                             |                       |                    |                            |
| 1.02 Regular Instruction                        | 64,389,845         | 15,507,395        | 79,897,240                  | 4,333,220             | 84,230,460         | 83,180,326                 |
| 1.03 Career Programs                            | 402,720            | 97,048            | 499,768                     | 65,250                | 565,018            | 478,416                    |
| 1.07 Library Services                           | 2,640,343          | 636,271           | 3,276,614                   | 15,500                | 3,292,114          | 3,360,500                  |
| 1.08 Counselling                                | 2,356,850          | 567,954           | 2,924,804                   | 57,700                | 2,982,504          | 2,800,335                  |
| 1.10 Special Education                          | 17,998,785         | 4,337,353         | 22,336,138                  | 408,400               | 22,744,538         | 21,319,783                 |
| 1.30 English Language Learning                  | 1,314,791          | 316,839           | 1,631,630                   | 8,000                 | 1,639,630          | 1,646,803                  |
| 1.31 Aboriginal Education                       | 1,067,776          | 257,313           | 1,325,089                   | 60,700                | 1,385,789          | 1,365,617                  |
| 1.41 School Administration                      | 6,881,311          | 1,658,261         | 8,539,572                   | 122,900               | 8,662,472          | 8,071,092                  |
| 1.60 Summer School                              | 294,241            | 70,906            | 365,147                     | 15,200                | 380,347            | 362,866                    |
| 1.62 International and Out of Province Students | 2,616,265          | 630,468           | 3,246,733                   | 1,444,000             | 4,690,733          | 4,788,842                  |
| 1.64 Other                                      | 248,277            | 59,830            | 308,107                     | 2,898,898             | 3,207,005          | 3,154,348                  |
| <b>Total Function 1</b>                         | <b>100,211,204</b> | <b>24,139,638</b> | <b>124,350,842</b>          | <b>9,429,768</b>      | <b>133,780,610</b> | <b>130,528,928</b>         |
| <b>4 District Administration</b>                |                    |                   |                             |                       |                    |                            |
| 4.11 Educational Administration                 | 717,424            | 199,515           | 916,939                     | 265,440               | 1,182,379          | 1,069,852                  |
| 4.40 School District Governance                 | 179,337            | 25,878            | 205,215                     | 113,800               | 319,015            | 308,666                    |
| 4.41 Business Administration                    | 2,625,837          | 632,775           | 3,258,612                   | 868,716               | 4,127,328          | 4,041,212                  |
| <b>Total Function 4</b>                         | <b>3,522,598</b>   | <b>858,168</b>    | <b>4,380,766</b>            | <b>1,247,956</b>      | <b>5,628,722</b>   | <b>5,419,730</b>           |
| <b>5 Operations and Maintenance</b>             |                    |                   |                             |                       |                    |                            |
| 5.41 Operations and Maintenance Administration  | 1,103,500          | 265,922           | 1,369,422                   | 595,500               | 1,964,922          | 1,625,762                  |
| 5.50 Maintenance Operations                     | 7,247,233          | 1,746,440         | 8,993,673                   | 2,028,400             | 11,022,073         | 11,041,900                 |
| 5.52 Maintenance of Grounds                     | 379,375            | 91,422            | 470,797                     | 382,000               | 852,797            | 815,684                    |
| 5.56 Utilities                                  | -                  | -                 | -                           | 2,863,250             | 2,863,250          | 2,875,221                  |
| <b>Total Function 5</b>                         | <b>8,730,108</b>   | <b>2,103,784</b>  | <b>10,833,892</b>           | <b>5,869,150</b>      | <b>16,703,042</b>  | <b>16,358,567</b>          |
| <b>7 Transportation and Housing</b>             |                    |                   |                             |                       |                    |                            |
| 7.70 Student Transportation                     | 299,135            | 72,086            | 371,221                     | 91,000                | 462,221            | 468,645                    |
| <b>Total Function 7</b>                         | <b>299,135</b>     | <b>72,086</b>     | <b>371,221</b>              | <b>91,000</b>         | <b>462,221</b>     | <b>468,645</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>112,763,045</b> | <b>27,173,676</b> | <b>139,936,721</b>          | <b>16,637,874</b>     | <b>156,574,595</b> | <b>152,775,870</b>         |

# School District No. 44 (North Vancouver)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

|                                                 | <b>2020<br/>Annual Budget</b> | <b>2019 Amended<br/>Annual Budget</b> |
|-------------------------------------------------|-------------------------------|---------------------------------------|
|                                                 | <b>\$</b>                     | <b>\$</b>                             |
| <b>Revenues</b>                                 |                               |                                       |
| Provincial Grants                               |                               |                                       |
| Ministry of Education                           | <b>16,382,149</b>             | 18,894,720                            |
| Other                                           | <b>100,000</b>                |                                       |
| Other Revenue                                   | <b>7,185,000</b>              | 7,191,141                             |
| <b>Total Revenue</b>                            | <b>23,667,149</b>             | 26,085,861                            |
| <b>Expenses</b>                                 |                               |                                       |
| Instruction                                     | <b>22,875,876</b>             | 24,973,973                            |
| District Administration                         | <b>165,000</b>                | 165,000                               |
| Operations and Maintenance                      | <b>53,310</b>                 | 53,310                                |
| <b>Total Expense</b>                            | <b>23,094,186</b>             | 25,192,283                            |
| <b>Net Revenue (Expense)</b>                    | <b>572,963</b>                | 893,578                               |
| <b>Net Transfers (to) from other funds</b>      |                               |                                       |
| Tangible Capital Assets Purchased               | <b>(572,963)</b>              | (893,578)                             |
| <b>Total Net Transfers</b>                      | <b>(572,963)</b>              | (893,578)                             |
| <b>Budgeted Surplus (Deficit), for the year</b> | <b>-</b>                      | <b>-</b>                              |

# School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

|                                                         | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK | Classroom<br>Enhancement<br>Fund - Overhead | Classroom<br>Enhancement<br>Fund - Staffing |
|---------------------------------------------------------|-----------------------------|---------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|---------------------------------------------|---------------------------------------------|
|                                                         | \$                          | \$                              | \$                           | \$              |                         | \$      | \$            | \$                                          | \$                                          |
| <b>Deferred Revenue, beginning of year</b>              | -                           |                                 | 3,452,889                    |                 |                         |         |               |                                             |                                             |
| <b>Add:</b> Restricted Grants                           |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Provincial Grants - Ministry of Education               | 626,273                     | 500,302                         |                              | 224,000         | 61,250                  | 268,464 | 1,109,882     | 5,317,326                                   | 8,035,784                                   |
| Provincial Grants - Other                               |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Other                                                   |                             |                                 | 7,000,000                    |                 |                         |         |               |                                             |                                             |
|                                                         | 626,273                     | 500,302                         | 7,000,000                    | 224,000         | 61,250                  | 268,464 | 1,109,882     | 5,317,326                                   | 8,035,784                                   |
| <b>Less:</b> Allocated to Revenue                       | 626,273                     | 500,302                         | 7,000,000                    | 224,000         | 61,250                  | 268,464 | 1,109,882     | 5,317,326                                   | 8,035,784                                   |
| <b>Deferred Revenue, end of year</b>                    | -                           | -                               | <b>3,452,889</b>             | -               | -                       | -       | -             | -                                           | -                                           |
| <b>Revenues</b>                                         |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Provincial Grants - Ministry of Education               | 626,273                     | 500,302                         |                              | 224,000         | 61,250                  | 268,464 | 1,109,882     | 5,317,326                                   | 8,035,784                                   |
| Provincial Grants - Other                               |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Other Revenue                                           |                             |                                 | 7,000,000                    |                 |                         |         |               |                                             |                                             |
|                                                         | 626,273                     | 500,302                         | 7,000,000                    | 224,000         | 61,250                  | 268,464 | 1,109,882     | 5,317,326                                   | 8,035,784                                   |
| <b>Expenses</b>                                         |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Salaries                                                |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Teachers                                                |                             |                                 |                              |                 |                         | 32,046  | 240,345       |                                             | 6,405,411                                   |
| Principals and Vice Principals                          |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Educational Assistants                                  |                             | 417,181                         |                              |                 |                         |         | 393,578       | 3,920,580                                   |                                             |
| Support Staff                                           |                             |                                 |                              | 164,202         |                         |         | 39,873        | 96,658                                      | 16,023                                      |
| Other Professionals                                     |                             |                                 |                              |                 |                         |         |               | 142,870                                     |                                             |
| Substitutes                                             |                             |                                 |                              |                 |                         |         |               | 60,197                                      |                                             |
|                                                         | -                           | 417,181                         | -                            | 164,202         | -                       | 32,046  | 673,796       | 4,220,305                                   | 6,421,434                                   |
| Employee Benefits                                       |                             | 83,121                          |                              | 35,106          |                         | 8,056   | 153,095       | 888,916                                     | 1,614,350                                   |
| Services and Supplies                                   | 53,310                      |                                 | 7,000,000                    | 24,692          | 61,250                  | 228,362 | 282,991       | 208,105                                     |                                             |
|                                                         | 53,310                      | 500,302                         | 7,000,000                    | 224,000         | 61,250                  | 268,464 | 1,109,882     | 5,317,326                                   | 8,035,784                                   |
| <b>Net Revenue (Expense) before Interfund Transfers</b> | 572,963                     | -                               | -                            | -               | -                       | -       | -             | -                                           | -                                           |
| <b>Interfund Transfers</b>                              |                             |                                 |                              |                 |                         |         |               |                                             |                                             |
| Tangible Capital Assets Purchased                       | (572,963)                   |                                 |                              |                 |                         |         |               |                                             |                                             |
|                                                         | (572,963)                   | -                               | -                            | -               | -                       | -       | -             | -                                           | -                                           |
| <b>Net Revenue (Expense)</b>                            | -                           | -                               | -                            | -               | -                       | -       | -             | -                                           | -                                           |

# School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

|                                                         | Violence<br>Prevention | Metro<br>Regional<br>Implementation | Carlile Youth<br>Inpatient<br>Unit PRP | Education and<br>Mental Health<br>Hub | TOTAL      |
|---------------------------------------------------------|------------------------|-------------------------------------|----------------------------------------|---------------------------------------|------------|
|                                                         | \$                     | \$                                  | \$                                     | \$                                    | \$         |
| <b>Deferred Revenue, beginning of year</b>              |                        | 300,000                             | 115,320                                | 100,000                               | 3,968,209  |
| <b>Add:</b> Restricted Grants                           |                        |                                     |                                        |                                       |            |
| Provincial Grants - Ministry of Education               |                        |                                     | 238,868                                |                                       | 16,382,149 |
| Provincial Grants - Other                               |                        |                                     |                                        | 100,000                               | 100,000    |
| Other                                                   | 20,000                 | 165,000                             |                                        |                                       | 7,185,000  |
|                                                         | 20,000                 | 165,000                             | 238,868                                | 100,000                               | 23,667,149 |
| <b>Less:</b> Allocated to Revenue                       | 20,000                 | 165,000                             | 238,868                                | 100,000                               | 23,667,149 |
| <b>Deferred Revenue, end of year</b>                    | -                      | 300,000                             | 115,320                                | 100,000                               | 3,968,209  |
| <b>Revenues</b>                                         |                        |                                     |                                        |                                       |            |
| Provincial Grants - Ministry of Education               |                        |                                     | 238,868                                |                                       | 16,382,149 |
| Provincial Grants - Other                               |                        |                                     |                                        | 100,000                               | 100,000    |
| Other Revenue                                           | 20,000                 | 165,000                             |                                        |                                       | 7,185,000  |
|                                                         | 20,000                 | 165,000                             | 238,868                                | 100,000                               | 23,667,149 |
| <b>Expenses</b>                                         |                        |                                     |                                        |                                       |            |
| Salaries                                                |                        |                                     |                                        |                                       |            |
| Teachers                                                |                        |                                     | 120,173                                |                                       | 6,797,975  |
| Principals and Vice Principals                          |                        |                                     | 14,507                                 |                                       | 14,507     |
| Educational Assistants                                  |                        |                                     |                                        |                                       | 4,731,339  |
| Support Staff                                           |                        |                                     |                                        |                                       | 316,756    |
| Other Professionals                                     |                        |                                     |                                        |                                       | 142,870    |
| Substitutes                                             |                        |                                     | 34,500                                 | 40,000                                | 134,697    |
|                                                         | -                      | -                                   | 169,180                                | 40,000                                | 12,138,144 |
| Employee Benefits                                       |                        |                                     | 38,688                                 | 7,200                                 | 2,828,532  |
| Services and Supplies                                   | 20,000                 | 165,000                             | 31,000                                 | 52,800                                | 8,127,510  |
|                                                         | 20,000                 | 165,000                             | 238,868                                | 100,000                               | 23,094,186 |
| <b>Net Revenue (Expense) before Interfund Transfers</b> | -                      | -                                   | -                                      | -                                     | 572,963    |
| <b>Interfund Transfers</b>                              |                        |                                     |                                        |                                       |            |
| Tangible Capital Assets Purchased                       |                        |                                     |                                        |                                       | (572,963)  |
|                                                         | -                      | -                                   | -                                      | -                                     | (572,963)  |
| <b>Net Revenue (Expense)</b>                            | -                      | -                                   | -                                      | -                                     | -          |

# School District No. 44 (North Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

|                                                      | 2020 Annual Budget                     |                  |                    | 2019 Amended<br>Annual Budget |
|------------------------------------------------------|----------------------------------------|------------------|--------------------|-------------------------------|
|                                                      | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance    |                               |
|                                                      | \$                                     | \$               | \$                 | \$                            |
| <b>Revenues</b>                                      |                                        |                  |                    |                               |
| Amortization of Deferred Capital Revenue             | 6,010,239                              |                  | 6,010,239          | 5,756,300                     |
| <b>Total Revenue</b>                                 | <b>6,010,239</b>                       | -                | <b>6,010,239</b>   | 5,756,300                     |
| <b>Expenses</b>                                      |                                        |                  |                    |                               |
| Amortization of Tangible Capital Assets              |                                        |                  |                    |                               |
| Operations and Maintenance                           | 9,782,180                              |                  | 9,782,180          | 9,521,347                     |
| <b>Total Expense</b>                                 | <b>9,782,180</b>                       | -                | <b>9,782,180</b>   | 9,521,347                     |
| <b>Net Revenue (Expense)</b>                         | <b>(3,771,941)</b>                     | -                | <b>(3,771,941)</b> | (3,765,047)                   |
| <b>Net Transfers (to) from other funds</b>           |                                        |                  |                    |                               |
| Tangible Capital Assets Purchased                    | 1,292,963                              |                  | 1,292,963          | 2,061,578                     |
| Local Capital                                        |                                        |                  | -                  | 5,475,000                     |
| <b>Total Net Transfers</b>                           | <b>1,292,963</b>                       | -                | <b>1,292,963</b>   | 7,536,578                     |
| <b>Other Adjustments to Fund Balances</b>            |                                        |                  |                    |                               |
| Tangible Capital Assets Purchased from Local Capital | 625,000                                | (625,000)        | -                  |                               |
| <b>Total Other Adjustments to Fund Balances</b>      | <b>625,000</b>                         | <b>(625,000)</b> | -                  |                               |
| <b>Budgeted Surplus (Deficit), for the year</b>      | <b>(1,853,978)</b>                     | <b>(625,000)</b> | <b>(2,478,978)</b> | 3,771,531                     |