

Amended 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 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. 44 (NORTH VANCOUVER) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 44 (North Vancouver) Amended 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 \$197,244,798 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 25th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2020;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 44 (North Vancouver) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 25th DAY OF FEBRUARY, 2020.

Secretary Treasurer

School District No. 44 (North Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,536.000	15,169.000
Adult	11.875	22.000
Other	130.063	115.250
Total Ministry Operating Grant Funded FTE's	15,677.938	15,306.250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	163,963,719	154,042,829
Other	110,000	110,000
Federal Grants	5,000	5,000
Tuition	9,918,800	9,537,500
Other Revenue	11,525,418	12,106,643
Rentals and Leases	2,372,735	2,161,983
Investment Income	801,500	701,500
Amortization of Deferred Capital Revenue	6,223,213	6,010,239
Total Revenue	194,920,385	184,675,694
Expenses		
Instruction	162,080,576	156,656,486
District Administration	5,891,641	5,793,722
Operations and Maintenance	26,710,629	26,538,532
Transportation and Housing	555,595	462,221
Total Expense	195,238,441	189,450,961
Net Revenue (Expense)	(318,056)	(4,775,267)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,765,446	2,296,289
Budgeted Surplus (Deficit), for the year	2,447,390	(2,478,978)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,447,390	(2,478,978)
Budgeted Surplus (Deficit), for the year	2,447,390	(2,478,978)

School District No. 44 (North Vancouver)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	157,502,064	156,574,595
Operating - Tangible Capital Assets Purchased	610,000	720,000
Special Purpose Funds - Total Expense	27,954,197	23,094,186
Special Purpose Funds - Tangible Capital Assets Purchased	896,357	572,963
Capital Fund - Total Expense	9,782,180	9,782,180
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	625,000
Total Budget Bylaw Amount	197,244,798	191,368,924

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)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(318,056)	(4,775,267)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,506,357)	(1,292,963)
From Local Capital	(500,000)	(625,000)
From Deferred Capital Revenue	(27,189,931)	
Total Acquisition of Tangible Capital Assets	(29,196,288)	(1,917,963)
Amortization of Tangible Capital Assets	9,782,180	9,782,180
Total Effect of change in Tangible Capital Assets	(19,414,108)	7,864,217
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(19,732,164)	3,088,950

School District No. 44 (North Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,798,471	-	105,380,117	114,178,588
Changes for the year				
Net Revenue (Expense) for the year	2,344,554	896,357	(3,558,967)	(318,056)
Interfund Transfers				
Tangible Capital Assets Purchased	(610,000)	(896,357)	1,506,357	-
Local Capital	(4,500,000)		4,500,000	-
Net Changes for the year	(2,765,446)	-	2,447,390	(318,056)
Budgeted Accumulated Surplus (Deficit), end of year	6,033,025	-	107,827,507	113,860,532

School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	142,494,068	137,660,680
Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition	9,918,800	9,537,500
Other Revenue	4,244,515	4,921,643
Rentals and Leases	2,372,735	2,161,983
Investment Income	801,500	701,500
Total Revenue	159,846,618	154,998,306
Expenses		
Instruction	134,536,344	133,780,610
District Administration	5,630,738	5,628,722
Operations and Maintenance	16,888,467	16,703,042
Transportation and Housing	446,515	462,221
Total Expense	157,502,064	156,574,595
Net Revenue (Expense)	2,344,554	(1,576,289)
Budgeted Prior Year Surplus Appropriation	2,765,446	2,296,289
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(610,000)	(720,000)
Local Capital	(4,500,000)	
Total Net Transfers	(5,110,000)	(720,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	137,361,827	133,323,435
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Funding for Graduated Adults	8,501	12,000
Transportation Supplement	40,566	40,566
Carbon Tax Grant	90,000	90,000
Employer Health Tax Grant	1,210,892	1,210,892
Support Staff Benefits Grant	133,495	
Equity Scan	2,000	
FSA Assessment	17,740	17,740
Labour Settlement	663,000	
Total Provincial Grants - Ministry of Education	142,494,068	137,660,680
Provincial Grants - Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition		
Summer School Fees	123,000	100,000
International and Out of Province Students	9,795,800	9,437,500
Total Tuition	9,918,800	9,537,500
Other Revenues		
Miscellaneous		
Cheakamus Centre	1,797,168	2,547,168
Band and Strings	622,000	604,500
Academy Fees	899,075	899,075
Donations and Recoveries	77,500	77,500
Artists for Kids	376,772	351,400
Cafeteria and Vending	81,000	81,000
Other Miscellaneous	391,000	361,000
Total Other Revenue	4,244,515	4,921,643
Rentals and Leases	2,372,735	2,161,983
Investment Income	801,500	701,500
Total Operating Revenue	159,846,618	154,998,306

School District No. 44 (North Vancouver)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	69,147,606	69,448,800
Principals and Vice Principals	10,481,987	10,302,507
Educational Assistants	13,470,816	13,187,011
Support Staff	12,184,956	11,927,134
Other Professionals	4,173,549	4,118,083
Substitutes	3,779,510	3,779,510
Total Salaries	113,238,424	112,763,045
Employee Benefits	27,638,196	27,173,676
Total Salaries and Benefits	140,876,620	139,936,721
Services and Supplies		
Services	8,669,204	8,727,634
Student Transportation	91,000	91,000
Professional Development and Travel	839,503	829,503
Rentals and Leases	35,000	35,000
Dues and Fees	61,500	61,500
Insurance	397,500	397,500
Supplies	3,844,537	3,808,537
Utilities	2,687,200	2,687,200
Total Services and Supplies	16,625,444	16,637,874
Total Operating Expense	157,502,064	156,574,595

School District No. 44 (North Vancouver)

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

	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	53,915,721	3,902,842	1,805,543	1,872,685		3,157,410	64,654,201
1.03 Career Programs	103,177	18,100		287,677			408,954
1.07 Library Services	2,368,017		148,160	121,327		12,500	2,650,004
1.08 Counselling	2,351,806					9,000	2,360,806
1.10 Special Education	5,857,448	228,060	10,756,742	672,212		298,000	17,812,462
1.30 English Language Learning	1,456,810					11,000	1,467,810
1.31 Indigenous Education	487,679	126,700	454,799			9,000	1,078,178
1.41 School Administration		6,079,585		781,692		36,500	6,897,777
1.60 Summer School	240,975			7,151			248,126
1.62 International and Out of Province Students	2,352,473			94,472	179,489		2,626,434
1.64 Other	13,500			6,640	178,477	49,800	248,417
Total Function 1	69,147,606	10,355,287	13,165,244	3,843,856	357,966	3,583,210	100,453,169
4 District Administration							
4.11 Educational Administration					727,721		727,721
4.40 School District Governance					194,115		194,115
4.41 Business Administration		126,700		1,010,396	1,516,140	11,000	2,664,236
Total Function 4	-	126,700	-	1,010,396	2,437,976	11,000	3,586,072
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				192,442	922,762		1,115,204
5.50 Maintenance Operations				6,750,722	454,845	185,300	7,390,867
5.52 Maintenance of Grounds				387,540			387,540
5.56 Utilities							-
Total Function 5	-	-	-	7,330,704	1,377,607	185,300	8,893,611
7 Transportation and Housing							
7.70 Student Transportation			305,572				305,572
Total Function 7	-	-	305,572	-	-	-	305,572
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	69,147,606	10,481,987	13,470,816	12,184,956	4,173,549	3,779,510	113,238,424

School District No. 44 (North Vancouver)

Amended 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 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	64,654,201	16,631,791	81,285,992	4,364,520	85,650,512	84,230,460
1.03 Career Programs	408,954	93,318	502,272	65,250	567,522	565,018
1.07 Library Services	2,650,004	658,155	3,308,159	15,500	3,323,659	3,292,114
1.08 Counselling	2,360,806	596,116	2,956,922	57,700	3,014,622	2,982,504
1.10 Special Education	17,812,462	4,129,837	21,942,299	408,970	22,351,269	22,744,538
1.30 English Language Learning	1,467,810	369,207	1,837,017	8,000	1,845,017	1,639,630
1.31 Indigenous Education	1,078,178	251,650	1,329,828	60,700	1,390,528	1,385,789
1.41 School Administration	6,897,777	1,377,711	8,275,488	122,900	8,398,388	8,662,472
1.60 Summer School	248,126	61,391	309,517	15,200	324,717	380,347
1.62 International and Out of Province Students	2,626,434	650,475	3,276,909	1,444,000	4,720,909	4,690,733
1.64 Other	248,417	51,886	300,303	2,648,898	2,949,201	3,207,005
Total Function 1	100,453,169	24,871,537	125,324,706	9,211,638	134,536,344	133,780,610
4 District Administration						
4.11 Educational Administration	727,721	140,691	868,412	265,440	1,133,852	1,182,379
4.40 School District Governance	194,115	15,917	210,032	113,800	323,832	319,015
4.41 Business Administration	2,664,236	566,102	3,230,338	942,716	4,173,054	4,127,328
Total Function 4	3,586,072	722,710	4,308,782	1,321,956	5,630,738	5,628,722
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,115,204	239,448	1,354,652	625,500	1,980,152	1,964,922
5.50 Maintenance Operations	7,390,867	1,646,790	9,037,657	2,060,400	11,098,057	11,022,073
5.52 Maintenance of Grounds	387,540	88,468	476,008	471,000	947,008	852,797
5.56 Utilities	-	-	-	2,863,250	2,863,250	2,863,250
Total Function 5	8,893,611	1,974,706	10,868,317	6,020,150	16,888,467	16,703,042
7 Transportation and Housing						
7.70 Student Transportation	305,572	69,243	374,815	71,700	446,515	462,221
Total Function 7	305,572	69,243	374,815	71,700	446,515	462,221
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	113,238,424	27,638,196	140,876,620	16,625,444	157,502,064	156,574,595

School District No. 44 (North Vancouver)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,469,651	16,382,149
Other	100,000	100,000
Other Revenue	7,280,903	7,185,000
Total Revenue	28,850,554	23,667,149
Expenses		
Instruction	27,544,232	22,875,876
District Administration	260,903	165,000
Operations and Maintenance	39,982	53,310
Transportation and Housing	109,080	
Total Expense	27,954,197	23,094,186
Net Revenue (Expense)	896,357	572,963
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(896,357)	(572,963)
Total Net Transfers	(896,357)	(572,963)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	3,856,442	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	500,302		231,894	61,250	268,464	1,109,882	6,844,203	10,097,788
Other			7,000,000						
	626,273	500,302	7,000,000	231,894	61,250	268,464	1,109,882	6,844,203	10,097,788
Less: Allocated to Revenue	626,273	500,302	7,000,000	231,894	61,250	268,464	1,109,882	6,844,203	10,097,788
Deferred Revenue, end of year	-	-	3,856,442	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	626,273	500,302		231,894	61,250	268,464	1,109,882	6,844,203	10,097,788
Provincial Grants - Other			7,000,000						
Other Revenue									
	626,273	500,302	7,000,000	231,894	61,250	268,464	1,109,882	6,844,203	10,097,788
Expenses									
Salaries									
Teachers						32,100	240,750		7,878,367
Principals and Vice Principals									
Educational Assistants		417,181					393,578	5,109,823	
Support Staff				164,202			39,873	98,592	
Other Professionals								142,158	
Substitutes								60,197	238,800
	-	417,181	-	164,202	-	32,100	674,201	5,410,770	8,117,167
Employee Benefits		83,121		37,208		8,073	158,769	1,139,367	1,980,621
Services and Supplies	39,982		7,000,000	30,484	61,250	228,291	276,912		
	39,982	500,302	7,000,000	231,894	61,250	268,464	1,109,882	6,550,137	10,097,788
Net Revenue (Expense) before Interfund Transfers	586,291	-	-	-	-	-	-	294,066	-
Interfund Transfers									
Tangible Capital Assets Purchased	(586,291)							(294,066)	
	(586,291)	-	-	-	-	-	-	(294,066)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Violence Prevention	Carlile Youth Inpatient Unit	Metro Regional Implementation	ERAC Funding	Cheakamus Special Projects
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	155,227	-	-	-	-	106,632	259,396	170,903	6,141
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,168,993	125,080	26,500	14,927		238,868			
Other					20,000		90,000		
	1,168,993	125,080	26,500	14,927	20,000	238,868	90,000	-	-
Less: Allocated to Revenue	1,324,220	125,080	26,500	14,927	20,000	238,868	90,000	170,903	-
Deferred Revenue, end of year	-	-	-	-	-	106,632	259,396	-	6,141
Revenues									
Provincial Grants - Ministry of Education	1,324,220	125,080	26,500	14,927		238,868			
Provincial Grants - Other									
Other Revenue					20,000		90,000	170,903	
	1,324,220	125,080	26,500	14,927	20,000	238,868	90,000	170,903	-
Expenses									
Salaries									
Teachers						120,375			
Principals and Vice Principals						14,507			
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes	1,142,850					40,710			
	1,142,850	-	-	-	-	175,592	-	-	-
Employee Benefits	181,370					39,584			
Services and Supplies		109,080	26,500	14,927	20,000	23,692	90,000	170,903	
	1,324,220	109,080	26,500	14,927	20,000	238,868	90,000	170,903	-
Net Revenue (Expense) before Interfund Transfers	-	16,000	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(16,000)							
	-	(16,000)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Mental Health Hub	TOTAL
	\$	\$
Deferred Revenue, beginning of year	124,227	4,678,968
Add: Restricted Grants		
Provincial Grants - Ministry of Education		21,314,424
Other		7,110,000
	-	28,424,424
Less: Allocated to Revenue	100,000	28,850,554
Deferred Revenue, end of year	<u>24,227</u>	<u>4,252,838</u>
Revenues		
Provincial Grants - Ministry of Education		21,469,651
Provincial Grants - Other	100,000	100,000
Other Revenue		7,280,903
	100,000	28,850,554
Expenses		
Salaries		
Teachers		8,271,592
Principals and Vice Principals		14,507
Educational Assistants		5,920,582
Support Staff		302,667
Other Professionals		142,158
Substitutes	40,000	1,522,557
	40,000	16,174,063
Employee Benefits	7,200	3,635,313
Services and Supplies	52,800	8,144,821
	100,000	27,954,197
Net Revenue (Expense) before Interfund Transfers	-	896,357
Interfund Transfers		
Tangible Capital Assets Purchased		(896,357)
	-	(896,357)
Net Revenue (Expense)	-	-

School District No. 44 (North Vancouver)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	6,223,213		6,223,213	6,010,239
Total Revenue	6,223,213	-	6,223,213	6,010,239
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,782,180		9,782,180	9,782,180
Total Expense	9,782,180	-	9,782,180	9,782,180
Net Revenue (Expense)	(3,558,967)	-	(3,558,967)	(3,771,941)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,506,357		1,506,357	1,292,963
Local Capital		4,500,000	4,500,000	
Total Net Transfers	1,506,357	4,500,000	6,006,357	1,292,963
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	500,000	(500,000)	-	
Total Other Adjustments to Fund Balances	500,000	(500,000)	-	
Budgeted Surplus (Deficit), for the year	(1,552,610)	4,000,000	2,447,390	(2,478,978)