

Amended Annual Budget

School District No. 44 (North Vancouver)

June 30, 2021

School District No. 44 (North Vancouver)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$206,792,467 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 23 DAY OF February , 2021;

READ A SECOND TIME THE 23 DAY OF February , 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 23 DAY OF February , 2021;

Original signed by G. Tsiakos
Chairperson of the Board

(Corporate Seal)

Original signed by J. Stewart
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 44 (North Vancouver) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 23 DAY OF February , 2021.

Original signed by J. Stewart
Secretary Treasurer

School District No. 44 (North Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,384.813	15,445.000
Adult	10.563	8.000
Other	216.625	130.625
Total Ministry Operating Grant Funded FTE's	15,612.000	15,583.625
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	175,700,419	164,623,817
Other	6,600	7,000
Federal Grants	6,000	5,000
Tuition	5,121,950	3,694,700
Other Revenue	5,239,242	7,908,840
Rentals and Leases	1,922,434	1,941,384
Investment Income	377,303	281,750
Amortization of Deferred Capital Revenue	6,499,135	6,360,684
Total Revenue	194,873,083	184,823,175
Expenses		
Instruction	156,861,722	156,081,622
District Administration	6,107,006	5,883,746
Operations and Maintenance	30,320,654	27,331,615
Transportation and Housing	569,068	521,978
Total Expense	193,858,450	189,818,961
Net Revenue (Expense)	1,014,633	(4,995,786)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,271,193	2,509,738
Budgeted Surplus (Deficit), for the year	3,285,826	(2,486,048)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,285,826	(2,486,048)
Budgeted Surplus (Deficit), for the year	3,285,826	(2,486,048)

School District No. 44 (North Vancouver)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	153,966,175	155,859,840
Operating - Tangible Capital Assets Purchased	662,000	710,000
Special Purpose Funds - Total Expense	29,394,949	23,802,762
Special Purpose Funds - Tangible Capital Assets Purchased	2,272,017	579,627
Capital Fund - Total Expense	10,497,326	10,156,359
Capital Fund - Tangible Capital Assets Purchased from Local Capital	10,000,000	10,000,000
Total Budget Bylaw Amount	206,792,467	201,108,588

Approved by the Board

Original signed by G. Tsiakos February 23, 2021
Signature of the Chairperson of the Board of Education Date Signed

Original signed by M. Pearmain February 23, 2021
Signature of the Superintendent Date Signed

Original signed by J. Stewart February 23, 2021
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, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>1,014,633</u>	<u>(4,995,786)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,934,017)	(1,289,627)
From Local Capital	(10,000,000)	(10,000,000)
Total Acquisition of Tangible Capital Assets	<u>(12,934,017)</u>	<u>(11,289,627)</u>
Amortization of Tangible Capital Assets	<u>10,497,326</u>	10,156,359
Total Effect of change in Tangible Capital Assets	<u>(2,436,691)</u>	<u>(1,133,268)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,422,058)</u>	<u>(6,129,054)</u>

School District No. 44 (North Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	11,083,840	-	107,870,993	118,954,833
Changes for the year				
Net Revenue (Expense) for the year	2,740,807	2,272,017	(3,998,191)	1,014,633
Interfund Transfers				
Tangible Capital Assets Purchased	(662,000)	(2,272,017)	2,934,017	-
Local Capital	(4,350,000)		4,350,000	-
Net Changes for the year	(2,271,193)	-	3,285,826	1,014,633
Budgeted Accumulated Surplus (Deficit), end of year	8,812,647	-	111,156,819	119,969,466

School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	147,955,756	146,311,428
Other	6,600	7,000
Federal Grants	6,000	5,000
Tuition	5,121,950	3,694,700
Other Revenue	1,319,242	1,838,840
Rentals and Leases	1,922,434	1,941,384
Investment Income	375,000	261,750
Total Revenue	156,706,982	154,060,102
Expenses		
Instruction	130,322,162	132,460,506
District Administration	6,057,006	5,833,746
Operations and Maintenance	17,135,140	17,128,610
Transportation and Housing	451,867	436,978
Total Expense	153,966,175	155,859,840
Net Revenue (Expense)	2,740,807	(1,799,738)
Budgeted Prior Year Surplus Appropriation	2,271,193	2,509,738
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(662,000)	(710,000)
Local Capital	(4,350,000)	
Total Net Transfers	(5,012,000)	(710,000)
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, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	140,130,676	139,177,952
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Funding for Graduated Adults	8,140	
Transportation Supplement	40,566	40,566
Support Staff Benefits Grant	200,890	
Teachers' Labour Settlement Funding	4,109,123	4,109,123
Early Career Mentorship Funding	330,000	
Foundation Skills Assessment	17,740	17,740
French Immersion Remote Learning	150,000	
Early Learning Framework Implementation	2,574	
Total Provincial Grants - Ministry of Education	147,955,756	146,311,428
Provincial Grants - Other	6,600	7,000
Federal Grants	6,000	5,000
Tuition		
Summer School Fees	61,950	40,000
International and Out of Province Students	5,060,000	3,654,700
Total Tuition	5,121,950	3,694,700
Other Revenues		
Miscellaneous		
Cheakamus Centre	40,000	-
Band and Strings	439,000	480,000
Academy Fees	293,280	714,940
Donations and Recoveries	28,000	60,000
Artists for Kids	216,640	177,400
Cafeteria and Vending	9,000	53,000
Other	293,322	353,500
Total Other Revenue	1,319,242	1,838,840
Rentals and Leases	1,922,434	1,941,384
Investment Income	375,000	261,750
Total Operating Revenue	156,706,982	154,060,102

School District No. 44 (North Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	71,001,504	72,845,100
Principals and Vice Principals	10,471,845	10,471,845
Educational Assistants	11,632,177	11,637,942
Support Staff	12,410,171	12,157,521
Other Professionals	4,419,432	4,394,914
Substitutes	3,868,866	3,429,250
Total Salaries	113,803,995	114,936,572
Employee Benefits	27,581,074	28,128,025
Total Salaries and Benefits	141,385,069	143,064,597
Services and Supplies		
Services	5,303,328	5,472,189
Student Transportation	66,200	61,200
Professional Development and Travel	577,050	627,050
Dues and Fees	60,300	61,500
Insurance	440,000	466,000
Supplies	3,357,976	3,299,052
Utilities	2,776,252	2,808,252
Total Services and Supplies	12,581,106	12,795,243
Total Operating Expense	153,966,175	155,859,840

School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	54,844,246	3,846,557	1,671,370	2,063,056		3,168,950	65,594,179
1.03 Career Programs	72,682	18,571		182,461			273,714
1.07 Library Services	2,502,278		139,059	123,554		12,500	2,777,391
1.08 Counselling	2,485,149					3,000	2,488,149
1.10 Special Education	6,234,479	234,000	9,037,478	627,520		290,000	16,423,477
1.30 English Language Learning	1,621,588					8,000	1,629,588
1.31 Indigenous Education	515,669	130,000	470,541			9,000	1,125,210
1.41 School Administration		6,112,717		797,467		26,500	6,936,684
1.60 Summer School	239,560						239,560
1.62 International and Out of Province Students	2,485,853			102,939	178,347		2,767,139
1.64 Other				6,500	183,832	29,000	219,332
Total Function 1	71,001,504	10,341,845	11,318,448	3,903,497	362,179	3,546,950	100,474,423
4 District Administration							
4.11 Educational Administration					786,155		786,155
4.40 School District Governance					199,580		199,580
4.41 Business Administration		130,000		1,082,176	1,670,407	11,000	2,893,583
Total Function 4	-	130,000	-	1,082,176	2,656,142	11,000	3,879,318
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				193,255	931,527		1,124,782
5.50 Maintenance Operations				6,858,213	469,584	310,916	7,638,713
5.52 Maintenance of Grounds				373,030			373,030
5.56 Utilities							-
Total Function 5	-	-	-	7,424,498	1,401,111	310,916	9,136,525
7 Transportation and Housing							
7.70 Student Transportation			313,729				313,729
Total Function 7	-	-	313,729	-	-	-	313,729
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	71,001,504	10,471,845	11,632,177	12,410,171	4,419,432	3,868,866	113,803,995

School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	65,594,179	16,721,602	82,315,781	3,576,487	85,892,268	88,220,085
1.03 Career Programs	273,714	63,387	337,101	53,607	390,708	385,318
1.07 Library Services	2,777,391	678,854	3,456,245	8,000	3,464,245	3,459,450
1.08 Counselling	2,488,149	612,839	3,100,988	34,500	3,135,488	3,123,469
1.10 Special Education	16,423,477	3,816,129	20,239,606	376,890	20,616,496	20,509,450
1.30 English Language Learning	1,629,588	400,887	2,030,475	11,000	2,041,475	2,043,590
1.31 Indigenous Education	1,125,210	261,539	1,386,749	33,500	1,420,249	1,409,195
1.41 School Administration	6,936,684	1,385,180	8,321,864	87,040	8,408,904	8,510,883
1.60 Summer School	239,560	59,028	298,588	9,500	308,088	307,895
1.62 International and Out of Province Students	2,767,139	672,965	3,440,104	469,750	3,909,854	3,708,173
1.64 Other	219,332	43,555	262,887	471,500	734,387	782,998
Total Function 1	100,474,423	24,715,965	125,190,388	5,131,774	130,322,162	132,460,506
4 District Administration						
4.11 Educational Administration	786,155	147,767	933,922	214,690	1,148,612	1,164,136
4.40 School District Governance	199,580	16,605	216,185	84,600	300,785	296,682
4.41 Business Administration	2,893,583	611,410	3,504,993	1,102,616	4,607,609	4,372,928
Total Function 4	3,879,318	775,782	4,655,100	1,401,906	6,057,006	5,833,746
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,124,782	236,082	1,360,864	983,812	2,344,676	2,010,129
5.50 Maintenance Operations	7,638,713	1,695,996	9,334,709	2,265,414	11,600,123	11,458,852
5.52 Maintenance of Grounds	373,030	85,311	458,341	549,000	1,007,341	1,006,377
5.56 Utilities	-	-	-	2,183,000	2,183,000	2,653,252
Total Function 5	9,136,525	2,017,389	11,153,914	5,981,226	17,135,140	17,128,610
7 Transportation and Housing						
7.70 Student Transportation	313,729	71,938	385,667	66,200	451,867	436,978
Total Function 7	313,729	71,938	385,667	66,200	451,867	436,978
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	113,803,995	27,581,074	141,385,069	12,581,106	153,966,175	155,859,840

School District No. 44 (North Vancouver)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	27,744,663	18,312,389
Other Revenue	3,920,000	6,070,000
Investment Income	2,303	
Total Revenue	31,666,966	24,382,389
Expenses		
Instruction	26,539,560	23,621,116
District Administration	50,000	50,000
Operations and Maintenance	2,688,188	46,646
Transportation and Housing	117,201	85,000
Total Expense	29,394,949	23,802,762
Net Revenue (Expense)	2,272,017	579,627
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,272,017)	(579,627)
Total Net Transfers	(2,272,017)	(579,627)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	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		-	3,797,597	5,396	2,872				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	503,723		224,000	61,250	276,882	1,132,336	6,101,085	10,245,057
Other			3,850,000						
	626,273	503,723	3,850,000	224,000	61,250	276,882	1,132,336	6,101,085	10,245,057
Less: Allocated to Revenue									
Recovered	626,273	503,723	3,850,000	229,396	64,122	276,882	1,132,336	6,101,085	10,245,057
Deferred Revenue, end of year	-	-	3,797,597	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	626,273	503,723		229,396	64,122	276,882	1,132,336	6,101,085	10,245,057
Other Revenue			3,850,000						
Investment Income									
	626,273	503,723	3,850,000	229,396	64,122	276,882	1,132,336	6,101,085	10,245,057
Expenses									
Salaries									
Teachers						50,880	254,400		8,177,320
Principals and Vice Principals						44,343			
Educational Assistants		410,666					409,612	4,963,078	
Support Staff				179,656			40,671		42,400
Other Professionals									
Substitutes									
	-	410,666	-	179,656	-	95,223	704,683	4,963,078	8,219,720
Employee Benefits		93,057		41,195		21,228	165,934	1,138,007	2,025,337
Services and Supplies	46,646		3,850,000	8,545	64,122	160,431	261,719		
Utilities									
	46,646	503,723	3,850,000	229,396	64,122	276,882	1,132,336	6,101,085	10,245,057
Net Revenue (Expense) before Interfund Transfers	579,627	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(579,627)								
	(579,627)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Violence Prevention	Carlile Youth Inpatient Unit PRP	Metro Regional Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	725,368	117,201	-	13,798	-	-	-	107,427	279,629
Add: Restricted Grants									
Provincial Grants - Ministry of Education	844,245		51,000	11,250	1,116,823	6,187,532		118,816	
Other							20,000		50,000
	844,245	-	51,000	11,250	1,116,823	6,187,532	20,000	118,816	50,000
Less: Allocated to Revenue	844,245	117,201	51,000	25,048	1,116,823	6,187,532	20,000	226,243	50,000
Recovered	725,368								
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	279,629
Revenues									
Provincial Grants - Ministry of Education	844,245	117,201	51,000	25,048	1,116,823	6,187,532		223,940	
Other Revenue							20,000		50,000
Investment Income								2,303	
	844,245	117,201	51,000	25,048	1,116,823	6,187,532	20,000	226,243	50,000
Expenses									
Salaries									
Teachers						1,390,720		127,200	
Principals and Vice Principals						65,000		13,862	
Educational Assistants						435,158			
Support Staff					499,864	269,000			
Other Professionals						80,080			
Substitutes	724,052					375,000		25,000	
	724,052	-	-	-	499,864	2,614,958	-	166,062	-
Employee Benefits	120,193				114,436	589,545		38,209	
Services and Supplies		117,201	51,000	25,048	444,133	1,144,029	20,000	21,972	50,000
Utilities						205,000			
	844,245	117,201	51,000	25,048	1,058,433	4,553,532	20,000	226,243	50,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	58,390	1,634,000	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased					(58,390)	(1,634,000)			
	-	-	-	-	(58,390)	(1,634,000)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Sutherland Track	TOTAL
	\$	\$
Deferred Revenue, beginning of year	10,000	5,059,288
Add: Restricted Grants		
Provincial Grants - Ministry of Education		27,500,272
Other		3,920,000
	-	31,420,272
Less: Allocated to Revenue	-	31,666,966
Recovered		725,368
Deferred Revenue, end of year	10,000	4,087,226
Revenues		
Provincial Grants - Ministry of Education		27,744,663
Other Revenue		3,920,000
Investment Income		2,303
	-	31,666,966
Expenses		
Salaries		
Teachers		10,000,520
Principals and Vice Principals		123,205
Educational Assistants		6,218,514
Support Staff		1,031,591
Other Professionals		80,080
Substitutes		1,124,052
	-	18,577,962
Employee Benefits		4,347,141
Services and Supplies		6,264,846
Utilities		205,000
	-	29,394,949
Net Revenue (Expense) before Interfund Transfers	-	2,272,017
Interfund Transfers		
Tangible Capital Assets Purchased		(2,272,017)
	-	(2,272,017)
Net Revenue (Expense)	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income			-	20,000
Amortization of Deferred Capital Revenue	6,499,135		6,499,135	6,360,684
Total Revenue	6,499,135	-	6,499,135	6,380,684
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,497,326		10,497,326	10,156,359
Total Expense	10,497,326	-	10,497,326	10,156,359
Net Revenue (Expense)	(3,998,191)	-	(3,998,191)	(3,775,675)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,934,017		2,934,017	1,289,627
Local Capital		4,350,000	4,350,000	
Total Net Transfers	2,934,017	4,350,000	7,284,017	1,289,627
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	10,000,000	(10,000,000)	-	
Total Other Adjustments to Fund Balances	10,000,000	(10,000,000)	-	
Budgeted Surplus (Deficit), for the year	8,935,826	(5,650,000)	3,285,826	(2,486,048)