

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, 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 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 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 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 \$201,108,588 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 23 DAY OF June, 2020;

READ A SECOND TIME THE 23 DAY OF June, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 23 DAY OF June, 2020;

Original signed by Board Chair  
**Chairperson of the Board**

( Corporate Seal )

Original signed by Secretary Treasurer  
**Secretary Treasurer**

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

Original signed by Secretary Treasurer  
**Secretary Treasurer**

# School District No. 44 (North Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	15,445.000	15,536.000
Adult	8.000	11.875
Other	130.625	130.063
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,583.625</b>	<b>15,677.938</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education	164,623,817	163,963,719
Other	7,000	110,000
Federal Grants	5,000	5,000
Tuition	3,694,700	9,918,800
Other Revenue	7,908,840	11,525,418
Rentals and Leases	1,941,384	2,372,735
Investment Income	281,750	801,500
Amortization of Deferred Capital Revenue	6,360,684	6,223,213
<b>Total Revenue</b>	<b>184,823,175</b>	<b>194,920,385</b>
<b>Expenses</b>		
Instruction	156,081,622	162,080,576
District Administration	5,883,746	5,891,641
Operations and Maintenance	27,331,615	26,710,629
Transportation and Housing	521,978	555,595
<b>Total Expense</b>	<b>189,818,961</b>	<b>195,238,441</b>
<b>Net Revenue (Expense)</b>	<b>(4,995,786)</b>	<b>(318,056)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,509,738</b>	<b>2,765,446</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,486,048)</b>	<b>2,447,390</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,486,048)	2,447,390
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,486,048)</b>	<b>2,447,390</b>

# School District No. 44 (North Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	155,859,840	157,502,064
Operating - Tangible Capital Assets Purchased	710,000	610,000
Special Purpose Funds - Total Expense	23,802,762	27,954,197
Special Purpose Funds - Tangible Capital Assets Purchased	579,627	896,357
Capital Fund - Total Expense	10,156,359	9,782,180
Capital Fund - Tangible Capital Assets Purchased from Local Capital	10,000,000	500,000
<b>Total Budget Bylaw Amount</b>	<b>201,108,588</b>	<b>197,244,798</b>

## Approved by the Board

Original signed by Board Chair

June 23, 2020

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Superintendent

June 23, 2020

Signature of the Superintendent

Date Signed

Original signed by Secretary Treasurer

June 23, 2020

Signature of the Secretary Treasurer

Date Signed

# School District No. 44 (North Vancouver)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(4,995,786)</b>	<b>(318,056)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,289,627)	(1,506,357)
From Local Capital	(10,000,000)	(500,000)
From Deferred Capital Revenue		(27,189,931)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(11,289,627)</b>	<b>(29,196,288)</b>
Amortization of Tangible Capital Assets	10,156,359	9,782,180
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(1,133,268)</b>	<b>(19,414,108)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(6,129,054)</b>	<b>(19,732,164)</b>

# School District No. 44 (North Vancouver)

Schedule 2

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

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	146,311,428	142,494,068
Other	7,000	10,000
Federal Grants	5,000	5,000
Tuition	3,694,700	9,918,800
Other Revenue	1,838,840	4,244,515
Rentals and Leases	1,941,384	2,372,735
Investment Income	261,750	801,500
<b>Total Revenue</b>	<b>154,060,102</b>	<b>159,846,618</b>
<b>Expenses</b>		
Instruction	132,460,506	134,536,344
District Administration	5,833,746	5,630,738
Operations and Maintenance	17,128,610	16,888,467
Transportation and Housing	436,978	446,515
<b>Total Expense</b>	<b>155,859,840</b>	<b>157,502,064</b>
<b>Net Revenue (Expense)</b>	<b>(1,799,738)</b>	<b>2,344,554</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,509,738</b>	<b>2,765,446</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(710,000)	(610,000)
Local Capital		(4,500,000)
<b>Total Net Transfers</b>	<b>(710,000)</b>	<b>(5,110,000)</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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	139,177,952	137,361,827
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Funding for Graduated Adults		8,501
Transportation Supplement	40,566	40,566
Carbon Tax Grant		90,000
Employer Health Tax Grant		1,210,892
Support Staff Benefits Grant		133,495
Teacher Labour Settlement Grant	4,109,123	
Foundation Skills Assessment	17,740	17,740
Labour Settlement		663,000
Equity Scan		2,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>146,311,428</b>	<b>142,494,068</b>
<b>Provincial Grants - Other</b>	<b>7,000</b>	<b>10,000</b>
<b>Federal Grants</b>	<b>5,000</b>	<b>5,000</b>
<b>Tuition</b>		
Summer School Fees	40,000	123,000
International and Out of Province Students	3,654,700	9,795,800
<b>Total Tuition</b>	<b>3,694,700</b>	<b>9,918,800</b>
<b>Other Revenues</b>		
Miscellaneous		
Cheakamus Centre	-	1,797,168
Band and Strings	480,000	622,000
Academy Fees	714,940	899,075
Donations and Recoveries	60,000	77,500
Artists for Kids	177,400	376,772
Cafeteria and Vending	53,000	81,000
Other	353,500	391,000
<b>Total Other Revenue</b>	<b>1,838,840</b>	<b>4,244,515</b>
<b>Rentals and Leases</b>	<b>1,941,384</b>	<b>2,372,735</b>
<b>Investment Income</b>	<b>261,750</b>	<b>801,500</b>
<b>Total Operating Revenue</b>	<b>154,060,102</b>	<b>159,846,618</b>



# School District No. 44 (North Vancouver)

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

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	72,845,100	69,147,606
Principals and Vice Principals	10,471,845	10,481,987
Educational Assistants	11,637,942	13,470,816
Support Staff	12,157,521	12,184,956
Other Professionals	4,394,914	4,173,549
Substitutes	3,429,250	3,779,510
<b>Total Salaries</b>	<b>114,936,572</b>	<b>113,238,424</b>
<b>Employee Benefits</b>	<b>28,128,025</b>	<b>27,638,196</b>
<b>Total Salaries and Benefits</b>	<b>143,064,597</b>	<b>140,876,620</b>
<b>Services and Supplies</b>		
Services	5,472,189	8,669,204
Student Transportation	61,200	91,000
Professional Development and Travel	627,050	839,503
Rentals and Leases		35,000
Dues and Fees	61,500	61,500
Insurance	466,000	397,500
Supplies	3,299,052	3,844,537
Utilities	2,808,252	2,687,200
<b>Total Services and Supplies</b>	<b>12,795,243</b>	<b>16,625,444</b>
<b>Total Operating Expense</b>	<b>155,859,840</b>	<b>157,502,064</b>

# School District No. 44 (North Vancouver)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	56,764,057	3,772,275	1,688,562	1,833,028		2,893,950	66,951,872
1.03 Career Programs	72,339	18,571		182,460			273,370
1.07 Library Services	2,490,475		139,059	123,567		12,500	2,765,601
1.08 Counselling	2,473,426					3,000	2,476,426
1.10 Special Education	6,205,071	234,000	9,036,989	624,560		237,000	16,337,620
1.30 English Language Learning	1,613,939					11,000	1,624,939
1.31 Indigenous Education	513,236	130,000	462,898			9,000	1,115,134
1.41 School Administration		6,186,999		797,467		26,500	7,010,966
1.60 Summer School	238,430						238,430
1.62 International and Out of Province Students	2,474,127			102,956	174,849		2,751,932
1.64 Other				6,500	183,831	40,000	230,331
<b>Total Function 1</b>	<b>72,845,100</b>	<b>10,341,845</b>	<b>11,327,508</b>	<b>3,670,538</b>	<b>358,680</b>	<b>3,232,950</b>	<b>101,776,621</b>
<b>4 District Administration</b>							
4.11 Educational Administration					752,271		752,271
4.40 School District Governance					194,900		194,900
4.41 Business Administration		130,000		1,068,484	1,669,330	11,000	2,878,814
<b>Total Function 4</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>1,068,484</b>	<b>2,616,501</b>	<b>11,000</b>	<b>3,825,985</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				195,462	951,244		1,146,706
5.50 Maintenance Operations				6,849,969	468,489	185,300	7,503,758
5.52 Maintenance of Grounds				373,068			373,068
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,418,499</b>	<b>1,419,733</b>	<b>185,300</b>	<b>9,023,532</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation			310,434				310,434
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>310,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310,434</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>72,845,100</b>	<b>10,471,845</b>	<b>11,637,942</b>	<b>12,157,521</b>	<b>4,394,914</b>	<b>3,429,250</b>	<b>114,936,572</b>

# School District No. 44 (North Vancouver)

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 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	66,951,872	17,242,555	84,194,427	4,025,658	88,220,085	85,650,512
1.03 Career Programs	273,370	63,186	336,556	48,762	385,318	567,522
1.07 Library Services	2,765,601	687,849	3,453,450	6,000	3,459,450	3,323,659
1.08 Counselling	2,476,426	622,543	3,098,969	24,500	3,123,469	3,014,622
1.10 Special Education	16,337,620	3,807,340	20,144,960	364,490	20,509,450	22,351,269
1.30 English Language Learning	1,624,939	407,651	2,032,590	11,000	2,043,590	1,845,017
1.31 Indigenous Education	1,115,134	260,561	1,375,695	33,500	1,409,195	1,390,528
1.41 School Administration	7,010,966	1,399,877	8,410,843	100,040	8,510,883	8,398,388
1.60 Summer School	238,430	59,965	298,395	9,500	307,895	324,717
1.62 International and Out of Province Students	2,751,932	682,466	3,434,398	273,775	3,708,173	4,720,909
1.64 Other	230,331	45,867	276,198	506,800	782,998	2,949,201
<b>Total Function 1</b>	<b>101,776,621</b>	<b>25,279,860</b>	<b>127,056,481</b>	<b>5,404,025</b>	<b>132,460,506</b>	<b>134,536,344</b>
<b>4 District Administration</b>						
4.11 Educational Administration	752,271	145,425	897,696	266,440	1,164,136	1,133,852
4.40 School District Governance	194,900	15,982	210,882	85,800	296,682	323,832
4.41 Business Administration	2,878,814	612,998	3,491,812	881,116	4,372,928	4,173,054
<b>Total Function 4</b>	<b>3,825,985</b>	<b>774,405</b>	<b>4,600,390</b>	<b>1,233,356</b>	<b>5,833,746</b>	<b>5,630,738</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,146,706	244,363	1,391,069	619,060	2,010,129	1,980,152
5.50 Maintenance Operations	7,503,758	1,674,744	9,178,502	2,280,350	11,458,852	11,098,057
5.52 Maintenance of Grounds	373,068	84,309	457,377	549,000	1,006,377	947,008
5.56 Utilities	-	-	-	2,653,252	2,653,252	2,863,250
<b>Total Function 5</b>	<b>9,023,532</b>	<b>2,003,416</b>	<b>11,026,948</b>	<b>6,101,662</b>	<b>17,128,610</b>	<b>16,888,467</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	310,434	70,344	380,778	56,200	436,978	446,515
<b>Total Function 7</b>	<b>310,434</b>	<b>70,344</b>	<b>380,778</b>	<b>56,200</b>	<b>436,978</b>	<b>446,515</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>114,936,572</b>	<b>28,128,025</b>	<b>143,064,597</b>	<b>12,795,243</b>	<b>155,859,840</b>	<b>157,502,064</b>

# School District No. 44 (North Vancouver)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	<u>2021</u>	<u>2020 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	18,312,389	21,469,651
Other		100,000
Other Revenue	6,070,000	7,280,903
<b>Total Revenue</b>	<u>24,382,389</u>	<u>28,850,554</u>
<b>Expenses</b>		
Instruction	23,621,116	27,544,232
District Administration	50,000	260,903
Operations and Maintenance	46,646	39,982
Transportation and Housing	85,000	109,080
<b>Total Expense</b>	<u>23,802,762</u>	<u>27,954,197</u>
<b>Net Revenue (Expense)</b>	<u>579,627</u>	<u>896,357</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(579,627)	(896,357)
<b>Total Net Transfers</b>	<u>(579,627)</u>	<u>(896,357)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

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
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			3,800,000						
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	626,273	503,723		224,000	61,250	268,464	1,132,336	6,101,085	9,088,009
Other			6,000,000						
	626,273	503,723	6,000,000	224,000	61,250	268,464	1,132,336	6,101,085	9,088,009
<b>Less:</b> Allocated to Revenue	626,273	503,723	6,000,000	224,000	61,250	268,464	1,132,336	6,101,085	9,088,009
<b>Deferred Revenue, end of year</b>	-	-	<b>3,800,000</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	626,273	503,723		224,000	61,250	268,464	1,132,336	6,101,085	9,088,009
Other Revenue			6,000,000						
	626,273	503,723	6,000,000	224,000	61,250	268,464	1,132,336	6,101,085	9,088,009
<b>Expenses</b>									
Salaries									
Teachers						50,640	253,200		7,220,544
Principals and Vice Principals						44,343			
Educational Assistants		410,666					409,595	4,973,983	
Support Staff				179,649			41,484		42,200
Substitutes									
	-	410,666	-	179,649	-	94,983	704,279	4,973,983	7,262,744
Employee Benefits		93,057		40,709		21,445	165,894	1,127,102	1,825,265
Services and Supplies	46,646		6,000,000	3,642	61,250	152,036	262,163		
	46,646	503,723	6,000,000	224,000	61,250	268,464	1,132,336	6,101,085	9,088,009
<b>Net Revenue (Expense) before Interfund Transfers</b>	579,627	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(579,627)								
	(579,627)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	First Nation Student Transportation	Violence Prevention	Carlile Youth Inpatient Unit	Metro Regional Implementation	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	85,000		103,433	275,000	4,263,433
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education			118,816		18,123,956
Other		20,000		50,000	6,070,000
	-	20,000	118,816	50,000	24,193,956
<b>Less:</b> Allocated to Revenue	85,000	20,000	222,249	50,000	24,382,389
<b>Deferred Revenue, end of year</b>	-	-	-	275,000	4,075,000
<b>Revenues</b>					
Provincial Grants - Ministry of Education	85,000		222,249		18,312,389
Other Revenue		20,000		50,000	6,070,000
	85,000	20,000	222,249	50,000	24,382,389
<b>Expenses</b>					
Salaries					
Teachers			126,600		7,650,984
Principals and Vice Principals			13,862		58,205
Educational Assistants					5,794,244
Support Staff					263,333
Substitutes			35,134		35,134
	-	-	175,596	-	13,801,900
Employee Benefits			40,138		3,313,610
Services and Supplies	85,000	20,000	6,515	50,000	6,687,252
	85,000	20,000	222,249	50,000	23,802,762
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	579,627
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased					(579,627)
	-	-	-	-	(579,627)
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 44 (North Vancouver)

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

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		20,000	<b>20,000</b>	
Amortization of Deferred Capital Revenue	6,360,684		<b>6,360,684</b>	6,223,213
<b>Total Revenue</b>	<b>6,360,684</b>	<b>20,000</b>	<b>6,380,684</b>	6,223,213
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	10,156,359		<b>10,156,359</b>	9,782,180
<b>Total Expense</b>	<b>10,156,359</b>	-	<b>10,156,359</b>	9,782,180
<b>Net Revenue (Expense)</b>	<b>(3,795,675)</b>	<b>20,000</b>	<b>(3,775,675)</b>	(3,558,967)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,289,627		<b>1,289,627</b>	1,506,357
Local Capital			-	4,500,000
<b>Total Net Transfers</b>	<b>1,289,627</b>	-	<b>1,289,627</b>	6,006,357
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	10,000,000	(10,000,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>10,000,000</b>	<b>(10,000,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>7,493,952</b>	<b>(9,980,000)</b>	<b>(2,486,048)</b>	2,447,390