

Annual Budget

School District No. 44 (North Vancouver)

June 30, 2023

School District No. 44 (North Vancouver)

June 30, 2023

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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 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$213,338,434 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 24th DAY OF MAY, 2022;

READ A SECOND TIME THE 24th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF MAY, 2022;

Original signed by K. Mann
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) Annual Budget Bylaw 2022/2023, adopted by the Board the 24th DAY OF MAY, 2022.

Original signed by J. Stewart
Secretary Treasurer

School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,592,500	15,739,188
Adult	6,000	10,875
Other	103,750	124,500
Total Ministry Operating Grant Funded FTE's	15,702,250	15,874,563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	170,724,207	173,138,635
Other	16,600	336,274
Federal Grants	7,000	7,350
Tuition	8,699,400	8,160,100
Other Revenue	8,585,239	6,764,441
Rentals and Leases	2,418,700	2,313,018
Investment Income	366,000	350,000
Amortization of Deferred Capital Revenue	10,430,762	9,094,526
Total Revenue	201,247,908	200,164,344
Expenses		
Instruction	168,931,093	165,559,149
District Administration	7,089,347	6,491,273
Operations and Maintenance	33,316,823	31,153,079
Transportation and Housing	663,090	695,813
Total Expense	210,000,353	203,899,314
Net Revenue (Expense)	(8,752,445)	(3,734,970)
Budgeted Allocation (Retirement) of Surplus (Deficit)	5,488,923	3,114,255
Budgeted Surplus (Deficit), for the year	(3,263,522)	(620,715)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,263,522)	(620,715)
Budgeted Surplus (Deficit), for the year	(3,263,522)	(620,715)

School District No. 44 (North Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	171,092,322	165,435,680
Operating - Tangible Capital Assets Purchased	665,000	1,370,000
Special Purpose Funds - Total Expense	23,935,666	24,888,966
Special Purpose Funds - Tangible Capital Assets Purchased	573,081	1,139,427
Capital Fund - Total Expense	14,972,365	13,574,668
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,100,000	7,765,444
Total Budget Bylaw Amount	213,338,434	214,174,185

Approved by the Board

Original signed by K. Mann May 25, 2022

Signature of the Chairperson of the Board of Education Date Signed

Original signed by S. Russell May 25, 2022

Signature of the Superintendent Date Signed

Original signed by J. Stewart May 25, 2022

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, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(8,752,445)	(3,734,970)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,238,081)	(2,509,427)
From Local Capital	(2,100,000)	(7,765,444)
Total Acquisition of Tangible Capital Assets	(3,338,081)	(10,274,871)
Amortization of Tangible Capital Assets	14,972,365	13,574,668
Total Effect of change in Tangible Capital Assets	11,634,284	3,299,797
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,881,839	(435,173)

School District No. 44 (North Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	150,520,460	151,424,650
Other	16,600	6,600
Federal Grants	7,000	7,350
Tuition	8,699,400	8,160,100
Other Revenue	4,280,239	2,779,707
Rentals and Leases	2,418,700	2,313,018
Investment Income	326,000	300,000
Total Revenue	166,268,399	164,991,425
Expenses		
Instruction	145,275,737	141,550,588
District Administration	7,014,347	6,191,273
Operations and Maintenance	18,291,148	17,173,480
Transportation and Housing	511,090	520,339
Total Expense	171,092,322	165,435,680
Net Revenue (Expense)	(4,823,923)	(444,255)
Budgeted Prior Year Surplus Appropriation	5,488,923	3,114,255
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(665,000)	(1,370,000)
Local Capital		(1,300,000)
Total Net Transfers	(665,000)	(2,670,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	147,492,430	148,289,931
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Funding for Graduated Adults		3,143
Student Transportation Fund	40,566	40,566
Support Staff Benefits Grant		103,546
FSA Scorer Grant	17,740	17,740
Early Learning Framework Implementation	3,677	3,677
Total Provincial Grants - Ministry of Education	150,520,460	151,424,650
Provincial Grants - Other	16,600	6,600
Federal Grants	7,000	7,350
Tuition		
Summer School Fees	55,000	60,100
International and Out of Province Students	8,644,400	8,100,000
Total Tuition	8,699,400	8,160,100
Other Revenues		
Miscellaneous		
Cheakamus Centre	2,136,614	852,000
Band and Strings	597,000	575,000
Academy Fees	844,400	733,119
Donations and Recoveries	34,925	42,750
Artists for Kids	298,500	265,421
Cafeteria and Vending	30,500	18,000
Other	338,300	293,417
Total Other Revenue	4,280,239	2,779,707
Rentals and Leases	2,418,700	2,313,018
Investment Income	326,000	300,000
Total Operating Revenue	166,268,399	164,991,425

School District No. 44 (North Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	75,588,182	73,996,848
Principals and Vice Principals	11,304,006	10,961,091
Educational Assistants	14,945,464	14,996,740
Support Staff	11,978,232	12,509,050
Other Professionals	5,642,242	4,515,879
Substitutes	4,534,838	4,718,450
Total Salaries	123,992,964	121,698,058
Employee Benefits	30,057,751	28,323,998
Total Salaries and Benefits	154,050,715	150,022,056
Services and Supplies		
Services	8,971,782	7,513,471
Student Transportation	136,000	137,000
Professional Development and Travel	818,015	738,575
Rentals and Leases	23,285	-
Dues and Fees	91,000	90,262
Insurance	467,000	444,172
Supplies	3,363,280	3,591,844
Utilities	3,171,245	2,898,300
Total Services and Supplies	17,041,607	15,413,624
Total Operating Expense	171,092,322	165,435,680

School District No. 44 (North Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	59,435,602	3,517,535	1,856,095	1,832,898	-	3,860,838	70,502,968
1.03 Career Programs	112,525	55,400	-	298,887	-	7,500	474,312
1.07 Library Services	2,573,550	-	166,794	126,009	-	12,500	2,878,853
1.08 Counselling	2,783,025	-	-	-	-	8,000	2,791,025
1.10 Special Education	6,535,025	1,062,711	12,123,952	-	743,750	370,000	20,835,438
1.30 English Language Learning	1,770,431	-	-	-	-	8,000	1,778,431
1.31 Indigenous Education	532,088	96,950	478,660	-	-	1,000	1,108,698
1.41 School Administration	-	6,259,785	-	818,642	-	32,000	7,110,427
1.60 Summer School	247,188	34,625	-	27,000	-	-	308,813
1.62 International and Out of Province Students	1,598,748	-	-	105,014	189,460	-	1,893,222
1.64 Other	-	138,500	-	61,036	196,921	77,000	473,457
Total Function 1	75,588,182	11,165,506	14,625,501	3,269,486	1,130,131	4,376,838	110,155,644
4 District Administration							
4.11 Educational Administration	-	-	-	-	801,811	-	801,811
4.40 School District Governance	-	-	-	-	206,196	-	206,196
4.41 Business Administration	-	138,500	-	1,100,005	1,748,396	8,000	2,994,901
Total Function 4	-	138,500	-	1,100,005	2,756,403	8,000	4,002,908
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	198,900	1,162,148	-	1,361,048
5.50 Maintenance Operations	-	-	-	7,004,785	593,560	150,000	7,748,345
5.52 Maintenance of Grounds	-	-	-	405,056	-	-	405,056
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	7,608,741	1,755,708	150,000	9,514,449
7 Transportation and Housing							
7.70 Student Transportation	-	-	319,963	-	-	-	319,963
Total Function 7	-	-	319,963	-	-	-	319,963
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	75,588,182	11,304,006	14,945,464	11,978,232	5,642,242	4,534,838	123,992,964

School District No. 44 (North Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	70,502,968	17,795,847	88,298,815	3,193,617	91,492,432	90,919,774
1.03 Career Programs	474,312	110,395	584,707	74,000	658,707	558,345
1.07 Library Services	2,878,853	702,238	3,581,091	12,000	3,593,091	3,557,693
1.08 Counselling	2,791,025	684,082	3,475,107	29,500	3,504,607	3,095,674
1.10 Special Education	20,835,438	4,876,082	25,711,520	425,780	26,137,300	24,610,891
1.30 English Language Learning	1,778,431	435,692	2,214,123	14,000	2,228,123	2,158,098
1.31 Indigenous Education	1,108,698	262,854	1,371,552	54,250	1,425,802	1,554,533
1.41 School Administration	7,110,427	1,474,210	8,584,637	151,600	8,736,237	8,689,663
1.60 Summer School	308,813	70,724	379,537	7,000	386,537	343,257
1.62 International and Out of Province Students	1,893,222	457,981	2,351,203	1,562,709	3,913,912	4,024,342
1.64 Other	473,457	98,872	572,329	2,626,660	3,198,989	2,038,318
Total Function 1	110,155,644	26,968,977	137,124,621	8,151,116	145,275,737	141,550,588
4 District Administration						
4.11 Educational Administration	801,811	151,626	953,437	228,140	1,181,577	1,122,512
4.40 School District Governance	206,196	18,022	224,218	130,800	355,018	332,628
4.41 Business Administration	2,994,901	653,955	3,648,856	1,828,896	5,477,752	4,736,133
Total Function 4	4,002,908	823,603	4,826,511	2,187,836	7,014,347	6,191,273
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,361,048	298,032	1,659,080	1,026,545	2,685,625	2,406,357
5.50 Maintenance Operations	7,748,345	1,797,334	9,545,679	2,540,110	12,085,789	11,518,919
5.52 Maintenance of Grounds	405,056	94,678	499,734	510,000	1,009,734	973,204
5.56 Utilities	-	-	-	2,510,000	2,510,000	2,275,000
Total Function 5	9,514,449	2,190,044	11,704,493	6,586,655	18,291,148	17,173,480
7 Transportation and Housing						
7.70 Student Transportation	319,963	75,127	395,090	116,000	511,090	520,339
Total Function 7	319,963	75,127	395,090	116,000	511,090	520,339
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	123,992,964	30,057,751	154,050,715	17,041,607	171,092,322	165,435,680

School District No. 44 (North Vancouver)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	20,203,747	21,713,985
Other		329,674
Other Revenue	4,305,000	3,984,734
Total Revenue	24,508,747	26,028,393
Expenses		
Instruction	23,655,356	24,008,561
District Administration	75,000	300,000
Operations and Maintenance	53,310	404,931
Transportation and Housing	152,000	175,474
Total Expense	23,935,666	24,888,966
Net Revenue (Expense)	573,081	1,139,427
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(573,081)	(1,139,427)
Total Net Transfers	(573,081)	(1,139,427)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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	-	-	3,889,718	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,391	502,028		224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
Other			4,000,000						
	626,391	502,028	4,000,000	224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
Less: Allocated to Revenue	626,391	502,028	4,000,000	224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
Deferred Revenue, end of year	-	-	3,889,718	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	626,391	502,028		224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
Other Revenue			4,000,000						
	626,391	502,028	4,000,000	224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
Expenses									
Salaries									
Teachers						57,100	262,500		8,719,360
Principals and Vice Principals						42,689			
Educational Assistants		406,567					417,783	4,940,951	
Support Staff				183,246			51,397		
Substitutes					12,758				
	-	406,567	-	183,246	12,758	99,789	731,680	4,940,951	8,719,360
Employee Benefits		95,461		40,754	2,242	22,711	174,555	1,160,134	2,138,859
Services and Supplies	53,310		4,000,000		46,250	148,684	254,533		
	53,310	502,028	4,000,000	224,000	61,250	271,184	1,160,768	6,101,085	10,858,219
Net Revenue (Expense) before Interfund Transfers	573,081	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(573,081)								
	(573,081)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	NSSSAA Association	Carlile Youth Inpatient Unit PRP	Metro Regional Implementation	Violence Prevention	Sutherland Track
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	221,095	-	10,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	150,000		11,250			237,572			
Other					210,000		75,000	20,000	
	150,000	-	11,250	-	210,000	237,572	75,000	20,000	-
Less: Allocated to Revenue	150,000	-	11,250	-	210,000	237,572	75,000	20,000	-
Deferred Revenue, end of year	-	-	-	-	-	-	221,095	-	10,000
Revenues									
Provincial Grants - Ministry of Education	150,000		11,250			237,572			
Other Revenue					210,000		75,000	20,000	
	150,000	-	11,250	-	210,000	237,572	75,000	20,000	-
Expenses									
Salaries									
Teachers					100,004	140,000			
Principals and Vice Principals						13,684			
Educational Assistants									
Support Staff					21,972				
Substitutes			9,569			25,500			
	-	-	9,569	-	121,976	179,184	-	-	-
Employee Benefits			1,681		29,690	41,612			
Services and Supplies	150,000				58,334	16,776	75,000	20,000	
	150,000	-	11,250	-	210,000	237,572	75,000	20,000	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	4,120,813
Add: Restricted Grants	
Provincial Grants - Ministry of Education	20,203,747
Other	4,305,000
	<u>24,508,747</u>
Less: Allocated to Revenue	<u>24,508,747</u>
Deferred Revenue, end of year	<u>4,120,813</u>
Revenues	
Provincial Grants - Ministry of Education	20,203,747
Other Revenue	4,305,000
	<u>24,508,747</u>
Expenses	
Salaries	
Teachers	9,278,964
Principals and Vice Principals	56,373
Educational Assistants	5,765,301
Support Staff	256,615
Substitutes	47,827
	<u>15,405,080</u>
Employee Benefits	3,707,699
Services and Supplies	4,822,887
	<u>23,935,666</u>
Net Revenue (Expense) before Interfund Transfers	<u>573,081</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(573,081)
	<u>(573,081)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 44 (North Vancouver)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		40,000	40,000	50,000
Amortization of Deferred Capital Revenue	10,430,762		10,430,762	9,094,526
Total Revenue	10,430,762	40,000	10,470,762	9,144,526
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	14,972,365		14,972,365	13,574,668
Total Expense	14,972,365	-	14,972,365	13,574,668
Net Revenue (Expense)	(4,541,603)	40,000	(4,501,603)	(4,430,142)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,238,081		1,238,081	2,509,427
Local Capital			-	1,300,000
Total Net Transfers	1,238,081	-	1,238,081	3,809,427
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,100,000	(2,100,000)	-	
Total Other Adjustments to Fund Balances	2,100,000	(2,100,000)	-	
Budgeted Surplus (Deficit), for the year	(1,203,522)	(2,060,000)	(3,263,522)	(620,715)