

# 2021/22 School Year Preliminary Annual Budget

Public Board Meeting

June 22, 2021

## 2021/22 Preliminary Budget Planning Assumptions



- Overarching theme to the planning process this year is “Maintain, Hold and Restore” approach
- Assuming a full reopening in September, Stage 1 means no cohorts, no density targets - full time in class for all students
- Prioritizing direct supports to students
- Restoring staffing and services to the Pre-COVID-19 levels where possible
- Continuing to rebuild International Education Program
- Relying on Accumulated Surplus to Balance the Budget

## Operating Grant Assumptions - Student Enrolment



### 2021/22 September Student Enrolment Estimate Overview

<b>Basic Operating Grant</b>	<b>FTE Enrolment Estimates</b>			<b>Funding/ FTE</b>		
	<b>2021/22 Prelim</b>	<b>2020/21 Amended</b>	<b>Change</b>	<b>2021/22 Prelim</b>	<b>2020/21 Amended</b>	<b>Change</b>
<i>Standard School</i>	14,900.0	15,079.9	(179.9)	\$7,885	\$7,560	\$325
<i>Alternate Schools</i>	205.0	205.0	0.0	\$7,885	\$7,560	\$325
<i>Distributed Learning</i>	50.0	46.6	3.4	\$6,360	\$6,100	\$260
<b>Total September Est. Enrolment</b>	<b>15,155.0</b>	<b>15,331.5</b>	<b>(176.5)</b>			

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## Operating Grant Assumptions - Student Enrolment



Additional Funding is provided through the Supplemental Operating Grant

### 2021/22 Student Enrolment Estimate Overview

<b>Supplemental Grant</b>	<b>FTE Enrolment Estimates</b>			<b>Funding/ FTE</b>		
	<b>2021/22 Prelim</b>	<b>2020/21 Amended</b>	<b>Change</b>	<b>2021/22 Prelim</b>	<b>2020/21 Amended</b>	<b>Change</b>
<i>Level 1</i>	16	17	(1)	\$44,850	\$43,000	\$1,850
<i>Level 2</i>	600	566	34	\$21,280	\$20,400	\$880
<i>Level 3</i>	205	193	12	\$10,750	\$10,300	\$450
<i>Indigenous Learners</i>	620	603	17	\$1,565	\$1,500	\$65
<i>English Language Learners</i>	1,025	1,017	8	\$1,585	\$1,520	\$65

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## School District No. 44 (North Vancouver)

### Preliminary Annual Budget - Operating Fund Revenues Year Ended June 30, 2022

### Schedule 2A

	2019/2020 Actual	2020/21 Amended Annual Budget	2021/22 Preliminary Annual Budget	% of Total Budgeted Revenue	Budget 2022 to 2019/20 Actual Variance
<b>Operating Revenues</b>					
Operating Grant - Min of Ed	137,468,116	140,130,676	145,310,827	90.75%	7,842,711
Other Min of Ed Grants	6,792,397	7,345,080	3,130,399	1.95%	(3,661,998)
<b>Total Min of Ed Grants</b>	<b>144,260,513</b>	<b>147,475,756</b>	<b>148,441,226</b>	<b>92.70%</b>	<b>4,180,713</b>

Total Preliminary Grant Revenues of \$148,441,226 – Approximately \$1M over 2020/21

Collective Agreement Increases of 2% on NVTA & CUPE salaries roughly equal to \$1.8M



## 2021/22 Preliminary Planning Assumptions - International Student Enrolment



### 2021/22 International Student Enrolment Estimate Overview

	2021/22 Prelim	Change from 2019/20		2020/21 Amended	2019/20 Amended
		FTE	%		
Student FTE Enrolment	375	(350)	48%	310	725
International Tuition Fees, Medical Insurance & Registration Fees	\$6,078,000	(\$4,768,468)	44%	\$5,060,000	\$10,846,468
Tuition Fees	\$15,000	\$1,000	-7%	\$15,000	\$14,000

**School District No. 44 (North Vancouver)**  
**Preliminary Annual Budget - Operating Fund Revenues**  
**Year Ended June 30, 2022**

Schedule 2A



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International Tuition Fees	10,846,468	5,060,000	6,078,000	3.80%	(4,768,468)
Rental & Lease Income	2,390,823	1,922,434	2,227,017	1.39%	(163,806)
Interest Income	758,732	375,000	416,750	0.26%	(341,982)
<b>Total District Generated Revenues</b>	<b>13,996,023</b>	<b>7,357,434</b>	<b>8,721,767</b>	<b>5.45%</b>	<b>(5,274,256)</b>

General Revenues

General Revenues are available to spend on salaries, facilities, administration etc.

Added Pressure on General Revenue resulting from \$5.2M decrease in District Generated Revenue from 2019/20 (last typical year)

**School District No. 44 (North Vancouver)**  
**Preliminary Annual Budget - Operating Fund Revenues**  
**Year Ended June 30, 2022**

Schedule 2A



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<b>Program &amp; Other Revenues</b>					
Cheakamus Centre Revenue	1,400,579	40,000	852,000	0.53%	(548,579)
Academies and Band & Strings	1,175,861	732,280	1,414,885	0.88%	239,024
<b>Total Program Revenues</b>	<b>2,576,440</b>	<b>772,280</b>	<b>2,266,885</b>	<b>1.42%</b>	<b>(309,555)</b>
Other Income	857,095	621,512	697,700	0.44%	(159,395)
Teacher Mentorship Funds		330,000		0.00%	
French Immersion DL Program		150,000		0.00%	
<b>Total Other Income</b>	<b>857,095</b>	<b>1,101,512</b>	<b>697,700</b>	<b>0.44%</b>	<b>(159,395)</b>
<b>Total Operating Revenues</b>	<b>161,690,071</b>	<b>156,706,982</b>	<b>160,127,578</b>	<b>100.00%</b>	<b>(1,562,493)</b>

General Revenues

Program & Other Revenues

## 2021/22 Preliminary Planning Assumptions - Teacher Staffing FTE



- No Teacher layoffs contemplated within this proposed budget
- No provision for continuation of Transitions Program-Staff will revert to classroom teachers
- Class size and composition informs the teacher staffing requirements at elementary school
- Student course load informs the number of required teachers at secondary

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## 2021/22 Preliminary Planning Assumptions - Teachers Ratio Staffing



Preliminary Budget 2021/22  
RATIO TEACHER CATEGORIES & FTE

RATIO CATEGORIES	RATIO			NON-RATIO
	Required	Base Budget	Variance	SNSC Staffing
<b>Librarians</b>	<b>29.400</b>	<b>29.508</b>	<b>0.108</b>	
<b>Counsellors</b>	<b>27.750</b>	<b>29.806</b>	<b>2.056</b>	<b>4.400</b>
Learning Support Teachers (LST) and Learning Assistant Centre Teachers (LAC)	34.910	78.586		2.100
Special Education Resource (SERT)	44.325	2.500		0.500
English Language Learners (ELL)	<u>18.552</u>	<u>23.115</u>		<u>0.000</u>
<b>Total</b>	<b>97.787</b>	<b>104.201</b>	<b>6.414</b>	<b>2.600</b>
<b>Total Teacher Ratio FTE</b>	<b>154.937</b>	<b>163.515</b>	<b>8.578</b>	<b>7.000</b>

Projected Student FTE Enrollment

15,155

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## 2021/22 Preliminary Planning Assumptions - Support Staffing FTE



- 2020/21 temporary positions funded through Provincial and Federal funding will not continue beyond June 30
- Most reductions to staffing made in the 2020/21 have been restored in 2021/22 budget
- Some secondary support positions only partially restored as a result of changes to the Secondary calendar
- Approximately 5.6 FTE secondary support positions will be reviewed late August, and consideration will be given to restoration as required, and as funding permits

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## 2021/22 Preliminary Planning Assumptions EA Staffing FTE



- 2020/21 Budget, a “Holdback” for EA positions was applied to:
  - address the unknown impacts of COVID-19 on in-person learning
  - provide flexibility in staffing
  - recognize that hybrid model at secondary required fewer staffing resources
- As the year progressed, EA staffing positions were gradually reinstated, and **exceeded** 2020/21 Amended Budget (expect to be over budget in EA salary expense in 2020/21 school year)
- 2021/22 Budget for EA’s has been restored to pre-COVID-19 levels

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## 2021/22 Preliminary Planning Assumptions - Summary of FTE Staffing



Category	2021/22 Prelim	2020/21 Amended	Change	Comments
Administrators	82.0	81.5	0.5	Restore DP Curriculum Development and Careers
Teachers	960.0	959.4	0.6	Preliminary staffing profile based on current student enrolment
Custodial	90.0	97.4	(7.4)	Return to Pre-Covid Staffing Levels
EA's	365.0	315.0	50.0	
Support (Other)	208.3	219.5	(11.1)	
Exempt & Other	48.3	49.4	(1.1)	
<b>Total</b>	<b>1,753.6</b>	<b>1,722.2</b>	<b>31.5</b>	<b>Net Increase to Total Staffing</b>

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## 2021/22 Preliminary Planning Assumptions - Custodial Staffing FTE



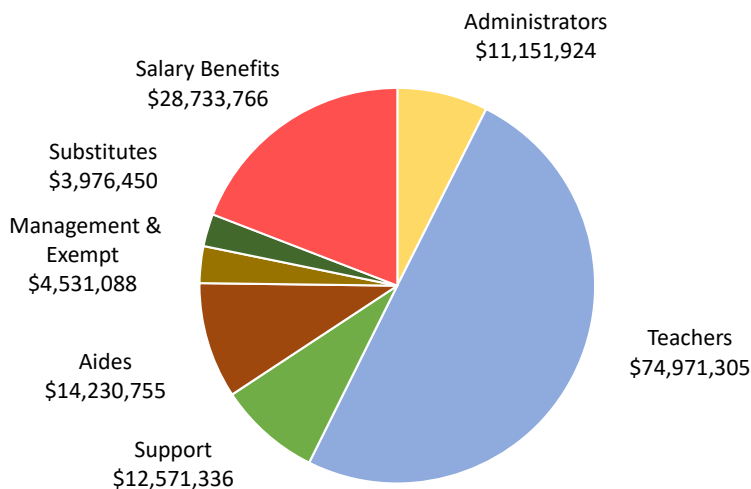
### FTE Budget does not capture Casual Custodial Staff

- Use of casual custodial staff does not generate FTE
- Budget included as a flat \$ amount added to the Custodial Salaries budget with 0 FTE assigned to it
- Provides flexibility to deploy as needed to augment cleaning throughout the School District
- Casual Custodians budget has been increased by \$155,000 this year to allow for extra hours
- Provides approximately 5,500 service hours



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## Operating Fund - Salaries and Benefits Expenses Planning Assumptions - \$150,166,624

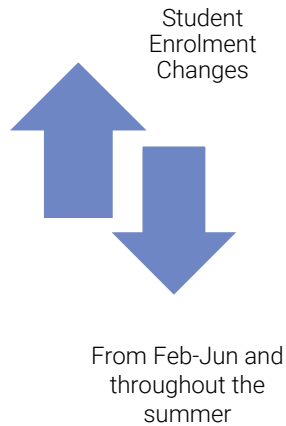
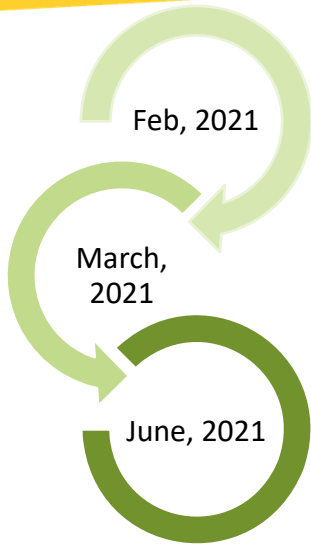


- Salaries and Benefits make up +/- 90% of total School District Expenditures
- Net increase of 31.5 FTE staff over 2020/21 levels
- Includes provisions for Collective Agreement Increases of 2% for CUPE and 2% NVTA plus \$400K for NVTA grid progression
- Includes provisions for up to 3% for PVP & Exempt salary increases and grid progression
- Includes estimated **savings** of \$546K from Benefits Premium Holidays

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# Budget Planning Milestones



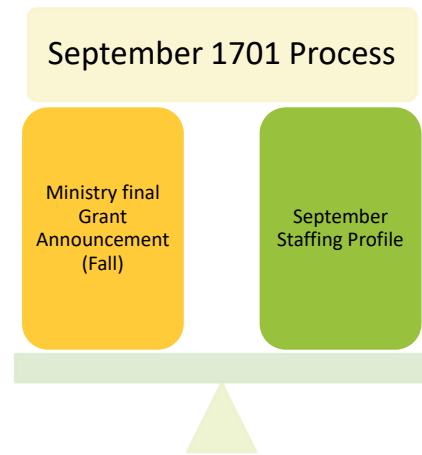
- February - School District submits September Enrolment Estimate 15,155 FTE students
- March - Ministry provides Operating Grant Revenue Estimate \$145,310,827
- June - School District confirms **Staffing** based on projected September enrolment as known in June

# Impact of September 1701 and Revised Operating Grant Announcement (Fall 2021)



## February Amended Budget – Aligns Operating Grant Funding and School Staffing

- September 1701 reports all students enrolled at September 30
- Ministry will adjust the Operating Grant Revenue (up or down) based on September 30 enrolment
- Amended Annual Budget in February aligns Operating Grant Revenue with Actual Staffing



## Impact of September 1701 - Confirmation of CEF Funding (Fall 2021)



- Ministry Operating Grant Estimate based on 90% of estimated CEF Teacher staffing needs
- In the interim, 10 -12 FTE teaching staff are temporarily funded from the operating grant in the Preliminary Budget
- Final Classroom Organization in September determines actual number of CEF Teachers needed
- Expectation that in December, the Ministry will fully fund all CEF staffing requirements based on the September 1701



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## Total Operating Expenditures 2021/22 Preliminary Budget (Schedule 2B) (p.7)



Expenses	2021/22 Amended	2020/21 Preliminary	Change	Change %
Salaries and Benefits	150,166,624	141,385,069	8,781,556	6.2%
Services	7,317,222	5,303,328	2,013,894	38.0%
Student Transportation	87,000	66,200	20,800	31.4%
Professional Development & Travel	663,575	577,050	86,525	15.0%
Dues and Fees	61,500	60,300	1,200	2.0%
Insurance	448,000	440,000	8,000	1.8%
Supplies	3,538,700	3,357,976	180,724	5.4%
Utilities	2,899,950	2,776,252	123,698	4.5%
Capital Assets Purchased	499,000	662,000	(163,000)	(24.6%)
<b>Total Expenses</b>	<b>165,681,571</b>	<b>154,628,175</b>	<b>11,053,396</b>	<b>7.1%</b>

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## Capital Fund 2

- Buildings
- Major repairs
- Infrastructure
- Land purchases
- Technology investments
- Expenditures may be phased or saved up for

Capital Expenditures from Local Capital Fund are estimated to be \$7,000,000

- \$2.8M remaining for the Phase II Argyle Capital Project, includes final purchases of furniture & equipment and field construction
- \$1M of Local Capital funding towards Handsworth Project for equipment and furnishings
- \$700K of Local Capital funding towards technology
- \$2.5M of Local Capital funding for Cheakamus Centre work

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## The strategic goals for 2021-2031 for the North Vancouver School District

- **Student-Centred Education:** Provide equity-based education that supports the learning needs of all students.
- **Innovative Instruction:** Enhance innovative and effective approaches and curriculum to develop educated citizens.
- **Welcoming and Inclusive Culture:** Enhance our welcoming, safe and inclusive culture and learning environment.
- **Mental Health and Well-Being:** Promote mental health and well-being through social emotional learning and trauma-informed practices.
- **Truth, Healing and Reconciliation:** Champion truth, healing and reconciliation, and embed Indigenous ways of knowing.
- **Environmental Stewardship:** Lead on sustainable practices and nature-based learning to address environmental challenges.

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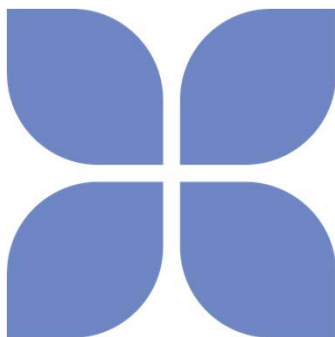
## Strategic Goal - Student Centred Learning



- Unique Learning Spaces
- Continued use of MS Teams and support for Hybrid Instruction
- Supports for Career and Personal Planning
- Focus on Teaching to Diversity at the classroom level in-service and teacher networks
- Continued focus on Core Competencies and Curricular Competencies

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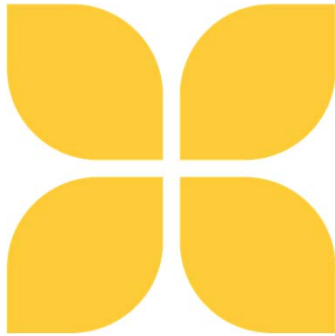
## Strategic Goal - Innovative Instruction



- Curriculum HUB and ShareEd
- \$80,000 Careers Program resources, includes \$25K for grants to schools grants for Innovative Career Education proposals
- Proposed 0.5 FTE Admin position to support Career Education
- Continue to implement the Early Literacy Assessment Framework
- \$4,000 investment in Elementary Literacy Centre
- Develop an Instrument and process for District-wide Numeracy Assessment

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## Strategic Goal - Welcoming and Inclusive Culture



- Restoration of 50 FTE Educational Aides positions
- 6.414 FTE Learning Support Teacher Staffing above Ratio
- 2.60 FTE SNSC Learning Support Teacher Staffing
- Continued investments in professional development opportunities for LST and support for complex learners
- Professional development in teaching to diversity
- Proposed investment of \$30,000 for new jointly funded Teacher Mentorship Coordinator position with NVTA

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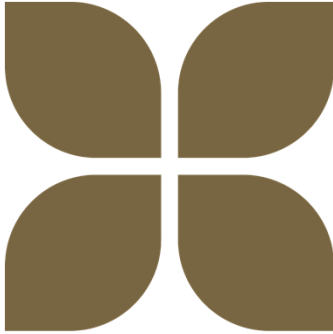
## Strategic Goal - Mental Health & Wellbeing



- Investments in web-based Social and Emotional Learning Curriculum-Second Step Program
- Mental Health and Wellbeing teams at all secondary schools
- Staffing of Counselling FTE over Ratio
- Choices Program
- Growth in trauma informed practice

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## Strategic Goal - Truth, Healing and Reconciliation



- \$100,000 for Collaboration with Local First Nations in support of Trustee governance
- Resources to support inclusion of Indigenous ways of Knowing and Protocols
- Staffing resources to support Indigenous Learners
- Cultural understanding, Ceremonial and policy review

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## Strategic Goal - Environmental Stewardship



- Supporting a dedicated Manager of Sustainability, Energy and Environmental Planning
- Optimizing performance of our existing facilities with advanced digital building controls systems
- Prioritizing environmental sustainability in capital projects
- Implementing District wide Sustainability Strategy

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North Vancouver  
Teachers' Association



North Vancouver Administrators



NVPAC

**CUPE Local 389**

A United Front on the North Shore



North Vancouver  
Teachers' Association




## • Mentorship Coordinator

- Budget includes proposal for jointly funded NVTA Mentorship Coordinator
- Letter of Agreement signed with the NVTA







## • Professional Development Funds

- Budget includes targeted professional development for classroom teachers, non-enrolling and LST's in key Board priority areas
- Inclusion of \$94,500 contractual payment to NVTA for non-targeted Pro D
- Tentative agreement reached with the NVTA allowing use of unspent remedy minutes for additional non-targeted professional development

-  • **Retain Covid-19 Temporary Custodial Staffing**
  - Augmented Casual Custodial hours to provide additional 5,500 cleaning hours
-  • **Microfibre Cloths Replacement**
  - 20,000 New microfibre cloths have been purchased for a complete renewal of the microfibre inventory
-  • **Waste Diversion Review**
  - Waste Management agreements have been renewed as a part of the District-wide Sustainability Review

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-  • **Resources for Diverse Ability/Disability Learners**
  - Staffing above ratio requirements to provide supports for teaching to diversity
  - Targeted Professional Development for EAs, LSTs and classroom Teachers  
15,578 FTE >\$1.5M investment
-  • **More Spaces and More Literacy Centres**
  - Creation of learning and assessment space for staff community and diverse learners based out of Mountainside
-  • **Mental Health and SEL Learning Programs**
  - Purchase of second step program at all elementary schools
  - Secondary Health and wellness teams
  - Counselling staffing above ratio requirements
  - Targeted Professional Development for complex learners and mental health
-  • **Technology**
  - \$700,000 investment from local capital included in budget

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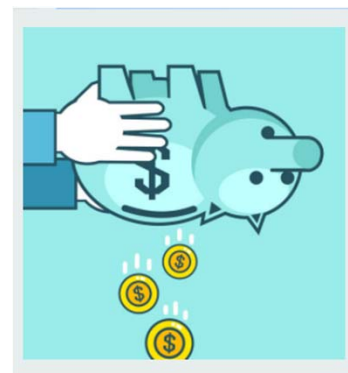
- Increase Elementary VP time 0.1 at each location
  - Restored District Principal resulting in overall increase of Administrators



- Increase Professional Development by \$500 per member
  - Restored Targeted Professional Development opportunities (Networks of Practice and In-Service)

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- 2021/22 Preliminary Budget Expected use of Accumulated Surplus is approximately \$5.5M
- This is an interim planning assumption, resulting from the timing mismatch of February Student Enrolment estimates and June School Staffing Estimates
- Any change to the September student enrollment will impact the Operating Grant, CEF funding, and usage of Accumulated Surplus to balance the budget



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# Accumulated Operating Surplus at February 2021



Category	Amount	Purpose
Opening Balance, Accumulated Operating Surplus	11,083,840	This is the Accumulated Operating Surplus Balance as at June 30, 2020
2020/21 Amended Budget Appropriation	(2,271,193)	Appropriated in the 2020/21 Amended Annual Budget, (Replaces appropriation from Preliminary Budget)
No Other Appropriations Required	-	Federal & Provincial COVID-19 Restart Grants negated the need to utilize any additional surplus during the course of the year
<b>Unrestricted</b>	<b>8,812,647</b>	<b>This was our reported Unrestricted Operating Surplus balance</b>

There are sufficient funds in Accumulated Operating Surplus to support utilization of \$5.5M

# Operating Grant Assumptions - Student Enrolment (p.2)



## School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,302.000	15,384.813
Adult	8.000	10.563
Other	108.625	216.625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,418.625</b>	<b>15,612.001</b>

15,155 September Enrolment  
102 February Recount  
45 May Recount  
15,302 Total School Age  
108.625 Summer Learning

# 2021/22 Preliminary Budget Bylaw Operating Expenses Schedule 2B (p.7)



## School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	165,182,571	153,966,175
Operating - Tangible Capital Assets Purchased	499,000	662,000
Special Purpose Funds - Total Expense	20,958,328	29,394,949
Special Purpose Funds - Tangible Capital Assets Purchased	579,627	2,272,017
Capital Fund - Total Expense	12,210,697	10,497,326
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,000,000	10,000,000
<b>Total Budget Bylaw Amount</b>	<b>206,430,223</b>	<b>206,792,467</b>

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# 2021/22 Preliminary Budget Bylaw Operating Expenses Schedule 2B (p.7)



## School District No. 44 (North Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	74,971,305	71,001,504
Principals and Vice Principals	11,151,924	10,471,845
Educational Assistants	14,230,755	11,632,177
Support Staff	12,571,336	12,410,171
Other Professionals	4,531,088	4,419,432
Substitutes	3,976,450	3,868,866
<b>Total Salaries</b>	<b>121,432,858</b>	<b>113,803,995</b>
<b>Employee Benefits</b>	<b>28,733,766</b>	<b>27,581,074</b>
<b>Total Salaries and Benefits</b>	<b>150,166,624</b>	<b>141,385,069</b>
<b>Services and Supplies</b>		
Services	7,317,222	5,303,328
Student Transportation	87,000	66,200
Professional Development and Travel	663,575	577,050
Dues and Fees	61,500	60,300
Insurance	448,000	440,000
Supplies	3,538,700	3,357,976
Utilities	2,899,950	2,776,252
<b>Total Services and Supplies</b>	<b>15,015,947</b>	<b>12,581,106</b>
<b>Total Operating Expense</b>	<b>165,182,571</b>	<b>153,966,175</b>

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# 2021/22 Preliminary Budget Bylaw Capital Expenditures from Operating Fund Schedule 2 (p.5)



## School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense  
Year Ended June 30, 2022

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# 2021/22 Preliminary Budget Bylaw Capital Expenditures from Operating Fund Schedule 2 (p.5)



## School District No. 44 (North Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	148,441,226	147,955,756
Other	6,600	6,600
Federal Grants	7,000	6,000
Tuition	6,133,000	5,121,950
Other Revenue	2,895,985	1,319,242
Rentals and Leases	2,227,017	1,922,434
Investment Income	416,750	375,000
<b>Total Revenue</b>	<b>160,127,578</b>	<b>156,706,982</b>
<b>Expenses</b>		
Instruction	140,950,844	130,322,162
District Administration	6,237,424	6,057,006
Operations and Maintenance	17,505,859	17,135,140
Transportation and Housing	488,444	451,867
<b>Total Expense</b>	<b>165,182,571</b>	<b>153,966,175</b>
<b>Net Revenue (Expense)</b>	<b>(5,054,993)</b>	<b>2,740,807</b>
<b>Budgeted Prior Year Surplus: Appropriation</b>	<b>5,563,993</b>	<b>2,271,193</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(499,000)	(662,000)
Local Capital		(4,350,000)
<b>Total Net Transfers</b>	<b>(499,000)</b>	<b>(5,012,000)</b>
<b>Budgeted Surplus: (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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# 2021/22 Preliminary Budget Bylaw Special Purpose Fund Expenses (Fund 3) (p.10-12)



## Statement 2

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	165,182,571	153,966,175
<del>Operating - Tangible Capital Assets Purchased</del>	<del>499,000</del>	662,000
Special Purpose Funds - Total Expense	20,958,328	29,394,949
<del>Special Purpose Funds - Tangible Capital Assets Purchased</del>	<del>579,627</del>	2,272,017
Capital Fund - Total Expense	12,210,697	10,497,326
Capital Fund - Tangible Capital Assets Purchased from Local C:	7,000,000	10,000,000
<b>Total Budget Bylaw Amount</b>	<b>206,430,223</b>	<b>206,792,467</b>

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# 2021/22 Preliminary Budget Bylaw Special Purpose Fund Expenses (Fund 3) (p.11)



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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A1

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommuniLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 3,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,140,768	6,101,085	9,220,551
Other	626,273	505,930	3,000,000	229,396	61,250	276,882	1,140,768	6,101,085	9,220,551
<b>Less:</b> Allocated to Revenue	626,273	505,930	3,000,000	229,396	61,250	276,882	1,140,768	6,101,085	9,220,551
Deferred Revenue, end of year	-	-	3,750,000	-	-	-	-	-	-
<b>Revenues:</b>									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,140,768	6,101,085	9,220,551
Other Revenues	626,273	505,930	3,000,000	229,396	61,250	276,882	1,140,768	6,101,085	9,220,551
<b>Expenses:</b>									
Salaries									
Teachers						51,960	239,800		7,397,747
Principals and Vice Principals						47,866			
Educational Assistants		411,560		183,249			417,804	4,963,062	
Support Staff							42,314		
Subsistence		411,560		183,249		99,826	719,918	4,963,062	7,397,747
Employee Benefits		94,370		42,019		22,185	149,520	1,138,023	1,822,804
Services and Supplies	46,646		3,000,000	4,128	61,250	154,871		271,330	
	46,646	505,930	3,000,000	229,396	61,250	276,882	1,140,768	6,101,085	9,220,551
<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>	-	-	-	-	-	-	-	-	-

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# 2021/22 Preliminary Budget Bylaw Special Purpose Fund Expenses (Fund 3) (p.11)



School District No. 44 (North Vancouver)  
Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

Schedule 3A1

	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	-	-	3,750,000	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Other	-	-	-	-	-	-	-	-	-
	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Less: Allocated to Revenue	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Deferred Revenue, end of year	-	-	3,750,000	-	-	-	-	-	-
Revenues:									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Other Revenue	-	-	-	-	-	-	-	-	-
Expenses:									
Salaries									
Teachers						51,960	259,800		7,397,747
Principals and Vice Principals						47,866			
Educational Assistants		411,560					417,804	4,963,062	
Support Staff				183,249			42,314		
Substitutes									
	-	411,560	-	183,249	-	99,826	719,918	4,963,062	7,397,747
Employee Benefits		94,370		42,019		22,185	169,520	1,138,023	1,822,804
Services and Supplies	46,646		3,000,000	4,128	61,250	154,871	271,350		
	46,646	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Net Revenue (Expense) before Interfund Transfers:	379,627	-	-	-	-	-	-	-	-
Interfund Transfers:									
Tangible Capital Assets Purchased	(379,627)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

# 2021/22 Preliminary Budget Bylaw Special Purpose Fund Expenses (Fund 3) (p.11)



School District No. 44 (North Vancouver)  
Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

Schedule 3A1

	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	-	-	3,750,000	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Other	-	-	-	-	-	-	-	-	-
	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Less: Allocated to Revenue	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Deferred Revenue, end of year	-	-	3,750,000	-	-	-	-	-	-
Revenues:									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Other Revenue	-	-	-	-	-	-	-	-	-
Expenses:									
Salaries									
Teachers						51,960	259,800		7,397,747
Principals and Vice Principals						47,866			
Educational Assistants		411,560					417,804	4,963,062	
Support Staff				183,249			42,314		
Substitutes									
	-	411,560	-	183,249	-	99,826	719,918	4,963,062	7,397,747
Employee Benefits		94,370		42,019		22,185	169,520	1,138,023	1,822,804
Services and Supplies	46,646		3,000,000	4,128	61,250	154,871	271,350		
	46,646	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,085	9,220,551
Net Revenue (Expense) before Interfund Transfers:	379,627	-	-	-	-	-	-	-	-
Interfund Transfers:									
Tangible Capital Assets Purchased	(379,627)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

# 2021/22 Preliminary Budget Bylaw Special Purpose Fund Expenses (Fund 3) (p.11)



School District No. 44 (North Vancouver)  
Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

Schedule 3A1

	Annual Facility Grant	Learning Improvement Fund	School Generated Fund	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	3,750,000	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,083	9,220,551
Other	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,083	9,220,551
Less: Allocated to Revenues	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,083	9,220,551
Deferred Revenue, end of year	-	-	3,750,000	-	-	-	-	-	-
Revenues:									
Provincial Grants - Ministry of Education	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,083	9,220,551
Other Revenues	626,273	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,083	9,220,551
Expenses:									
Salaries									
Teachers						31,960	259,800		7,397,747
Principals and Vice Principals						47,866			
Educational Assistants		411,560					417,804	4,963,062	
Support Staff				183,249			42,314		
Substitutes									
Employee Benefits		94,370		42,019		22,185	169,320	1,138,023	1,822,804
Services and Supplies	46,646		3,000,000	4,128	61,250	154,871	271,350		
	46,646	505,930	3,000,000	229,396	61,250	276,882	1,160,768	6,101,083	9,220,551
Net Revenue (Expense) before Interfund Transfers	579,627	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(579,627)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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# 2021/22 Preliminary Budget Bylaw (Fund 3) Expenses (p.10)



School District No. 44 (North Vancouver)  
Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

Schedule 3

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	18,467,955	27,744,663
Other Revenue	3,070,000	3,920,000
Investment Income		2,303
<b>Total Revenue</b>	<b>21,537,955</b>	<b>31,666,966</b>
<b>Expenses</b>		
Instruction	20,821,682	26,539,560
District Administration	50,000	50,000
Operations and Maintenance	46,646	2,688,188
Transportation and Housing	40,000	117,201
<b>Total Expense</b>	<b>20,958,328</b>	<b>29,394,949</b>
<b>Net Revenue (Expense)</b>	<b>579,627</b>	<b>2,272,017</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(579,627)	(2,272,017)
<b>Total Net Transfers</b>	<b>(579,627)</b>	<b>(2,272,017)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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# 2021/22 Preliminary Budget Bylaw Capital Fund Expenditures - Schedule 4 (p.13)



## School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	165,182,571	153,966,175
Operating - Tangible Capital Assets Purchased	499,000	662,000
Special Purpose Funds - Total Expense	20,958,328	29,394,949
Special Purpose Funds - Tangible Capital Assets Purchased	570,627	2,272,017
Capital Fund - Total Expense	12,210,697	10,497,326
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,000,000	10,000,000
<b>Total Budget Bylaw Amount</b>	<b>206,430,223</b>	<b>206,792,467</b>

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## School District No. 44 (North Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		50,000	50,000	
Amortization of Deferred Capital Revenue	7,972,915		7,972,915	6,499,135
<b>Total Revenue</b>	<b>7,972,915</b>	<b>50,000</b>	<b>8,022,915</b>	<b>6,499,135</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	12,210,697		12,210,697	10,497,326
<b>Total Expense</b>	<b>12,210,697</b>	<b>-</b>	<b>12,210,697</b>	<b>10,497,326</b>
<b>Net Revenue (Expense)</b>	<b>(4,237,782)</b>	<b>50,000</b>	<b>(4,187,782)</b>	<b>(3,998,191)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,078,627		1,078,627	2,934,017
Local Capital				4,350,000
<b>Total Net Transfers</b>	<b>1,078,627</b>	<b>-</b>	<b>1,078,627</b>	<b>7,284,017</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	7,000,000	(7,000,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>7,000,000</b>	<b>(7,000,000)</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,840,845</b>	<b>(6,950,000)</b>	<b>(3,109,155)</b>	<b>3,285,826</b>

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# 2021/22 Preliminary Budget Bylaw - Capital Expenditures



## School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	165,182,571	153,966,175
Operating - Tangible Capital Assets Purchased	499,000	662,000
Special Purpose Funds - Total Expense	20,958,328	29,394,949
Special Purpose Funds - Tangible Capital Assets Purchased	579,627	2,272,017
Capital Fund - Total Expense	12,210,697	10,497,326
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,000,000	10,000,000
<b>Total Budget Bylaw Amount</b>	<b>206,430,223</b>	206,792,467

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## In Summary



- We are taking a “Maintain and Hold and Restore” approach – Maintain supports to students, a phased approach to restoring staffing where applicable
- School District generated revenues are down \$5M from 2019/20 School Year - which is approximately equal to 2021/22 Preliminary Budget deficit
- Recently announced funding will target health and safety, addressing learning deficits and mental health initiatives

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## In Summary



- Need to look longer term than June 30, 2022.  
Expect to use additional Accumulated Operating Surplus to balance the 2022/23 Budget.
- We can't spend the entire rainy day fund on the first rainy day...
- Carefully considered decisions are required to balance priorities, programs and services during current fiscal outlook to ensure the sustainability of future year's operations....



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Questions?