

Annual Budget

School District No. 44 (North Vancouver)

June 30, 2020

School District No. 44 (North Vancouver)

June 30, 2020

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*NOTE - Statement 1, Statement 3, Statement 5, 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 2019/2020 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$191,368,924 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 21 DAY OF May, 2019;

READ A SECOND TIME THE 21 DAY OF May, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 21 DAY OF May, 2019;

Original signed by C. Sacre

Chairperson of the Board

(Corporate Seal)

Original signed by G. Allison

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 44 (North Vancouver) Annual Budget Bylaw 2019/2020, adopted by the Board the 21 DAY OF May, 2019.

Original signed by G. Allison

Secretary Treasurer

School District No. 44 (North Vancouver)

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

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,169,000	15,277,875
Adult	22,000	12,500
Other	115,250	107,250
Total Ministry Operating Grant Funded FTE's	15,306,250	15,397,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	154,042,829	155,423,146
Other	110,000	62,000
Federal Grants	5,000	5,000
Tuition	9,537,500	10,545,625
Other Revenue	12,106,643	12,211,510
Rentals and Leases	2,161,983	2,094,323
Investment Income	701,500	701,300
Amortization of Deferred Capital Revenue	6,010,239	5,756,300
Total Revenue	184,675,694	186,799,204
Expenses		
Instruction	156,656,486	155,502,901
District Administration	5,793,722	5,584,730
Operations and Maintenance	26,538,532	25,933,224
Transportation and Housing	462,221	468,645
Total Expense	189,450,961	187,489,500
Net Revenue (Expense)	(4,775,267)	(690,296)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,296,289	4,461,827
Budgeted Surplus (Deficit), for the year	(2,478,978)	3,771,531
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,478,978)	3,771,531
Budgeted Surplus (Deficit), for the year	(2,478,978)	3,771,531

School District No. 44 (North Vancouver)

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

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	156,574,595	152,775,870
Operating - Tangible Capital Assets Purchased	720,000	1,168,000
Special Purpose Funds - Total Expense	23,094,186	25,192,283
Special Purpose Funds - Tangible Capital Assets Purchased	572,963	893,578
Capital Fund - Total Expense	9,782,180	9,521,347
Capital Fund - Tangible Capital Assets Purchased from Local Capital	625,000	
Total Budget Bylaw Amount	191,368,924	189,551,078

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 44 (North Vancouver)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(4,775,267)</u>	<u>(690,296)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,292,963)	(2,061,578)
From Local Capital	(625,000)	
Total Acquisition of Tangible Capital Assets	<u>(1,917,963)</u>	<u>(2,061,578)</u>
Amortization of Tangible Capital Assets	9,782,180	9,521,347
Total Effect of change in Tangible Capital Assets	<u>7,864,217</u>	<u>7,459,769</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>3,088,950</u></u>	<u><u>6,769,473</u></u>

School District No. 44 (North Vancouver)

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	137,660,680	136,528,426
Other	10,000	62,000
Federal Grants	5,000	5,000
Tuition	9,537,500	10,545,625
Other Revenue	4,921,643	5,020,369
Rentals and Leases	2,161,983	2,094,323
Investment Income	701,500	701,300
Total Revenue	<u>154,998,306</u>	<u>154,957,043</u>
Expenses		
Instruction	133,780,610	130,528,928
District Administration	5,628,722	5,419,730
Operations and Maintenance	16,703,042	16,358,567
Transportation and Housing	462,221	468,645
Total Expense	<u>156,574,595</u>	<u>152,775,870</u>
Net Revenue (Expense)	<u>(1,576,289)</u>	2,181,173
Budgeted Prior Year Surplus Appropriation	<u>2,296,289</u>	4,461,827
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(720,000)	(1,168,000)
Local Capital		(5,475,000)
Total Net Transfers	<u>(720,000)</u>	<u>(6,643,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 44 (North Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	133,323,435	133,297,955
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Funding for Graduated Adults	12,000	12,000
Transportation Supplement	40,566	40,566
Carbon Tax Grant	90,000	90,000
Employer Health Tax	1,210,892	
Foundation Skills Assessment	17,740	17,740
Support Staff Benefits		104,118
Total Provincial Grants - Ministry of Education	137,660,680	136,528,426
Provincial Grants - Other	10,000	62,000
Federal Grants	5,000	5,000
Tuition		
Summer School Fees	100,000	133,125
International and Out of Province Students	9,437,500	10,412,500
Total Tuition	9,537,500	10,545,625
Other Revenues		
Miscellaneous		
Cheakamus Centre	2,547,168	2,538,616
Band & Strings	604,500	607,953
Academy Fees	899,075	984,000
Donations and Recoveries	77,500	94,500
Artists For Kids	351,400	353,300
Cafeteria and Vending	81,000	75,000
Other Miscellaneous	361,000	367,000
Total Other Revenue	4,921,643	5,020,369
Rentals and Leases	2,161,983	2,094,323
Investment Income	701,500	701,300
Total Operating Revenue	154,998,306	154,957,043

School District No. 44 (North Vancouver)

Schedule 2B

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	69,448,800	67,467,889
Principals and Vice Principals	10,302,507	9,911,417
Educational Assistants	13,187,011	12,902,462
Support Staff	11,927,134	11,918,265
Other Professionals	4,118,083	3,964,111
Substitutes	3,779,510	3,707,510
Total Salaries	112,763,045	109,871,654
Employee Benefits	27,173,676	26,398,306
Total Salaries and Benefits	139,936,721	136,269,960
Services and Supplies		
Services	8,727,634	8,524,283
Student Transportation	91,000	91,000
Professional Development and Travel	829,503	828,988
Rentals and Leases	35,000	31,000
Dues and Fees	61,500	58,100
Insurance	397,500	432,200
Supplies	3,808,537	3,665,118
Utilities	2,687,200	2,875,221
Total Services and Supplies	16,637,874	16,505,910
Total Operating Expense	156,574,595	152,775,870

School District No. 44 (North Vancouver)

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

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	53,933,682	3,698,019	1,767,503	1,833,231		3,157,410
1.03 Career Programs	103,004	18,100		281,616		
1.07 Library Services	2,364,033		145,039	118,771		12,500
1.08 Counselling	2,347,850					9,000
1.10 Special Education	6,306,997	253,400	10,483,445	656,943		298,000
1.30 English Language Learning	1,303,791					11,000
1.31 Aboriginal Education	486,859	126,700	445,217			9,000
1.41 School Administration		6,079,588		765,223		36,500
1.60 Summer School	240,569		46,672	7,000		
1.62 International and Out of Province Students	2,348,515			92,481	175,269	
1.64 Other	13,500			6,500	178,477	49,800
Total Function 1	69,448,800	10,175,807	12,887,876	3,761,765	353,746	3,583,210
4 District Administration						
4.11 Educational Administration					717,424	
4.40 School District Governance					179,337	
4.41 Business Administration		126,700		989,108	1,499,029	11,000
Total Function 4	-	126,700	-	989,108	2,395,790	11,000
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration				188,387	915,113	
5.50 Maintenance Operations				6,608,499	453,434	185,300
5.52 Maintenance of Grounds				379,375		
5.56 Utilities						
Total Function 5	-	-	-	7,176,261	1,368,547	185,300
7 Transportation and Housing						
7.70 Student Transportation			299,135			
Total Function 7	-	-	299,135	-	-	-
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	69,448,800	10,302,507	13,187,011	11,927,134	4,118,083	3,779,510

School District No. 44 (North Vancouver)

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

	Total Salaries
	\$
1 Instruction	
1.02 Regular Instruction	64,389,845
1.03 Career Programs	402,720
1.07 Library Services	2,640,343
1.08 Counselling	2,356,850
1.10 Special Education	17,998,785
1.30 English Language Learning	1,314,791
1.31 Aboriginal Education	1,067,776
1.41 School Administration	6,881,311
1.60 Summer School	294,241
1.62 International and Out of Province Students	2,616,265
1.64 Other	248,277
Total Function 1	<u>100,211,204</u>
4 District Administration	
4.11 Educational Administration	717,424
4.40 School District Governance	179,337
4.41 Business Administration	2,625,837
Total Function 4	<u>3,522,598</u>
5 Operations and Maintenance	
5.41 Operations and Maintenance Administration	1,103,500
5.50 Maintenance Operations	7,247,233
5.52 Maintenance of Grounds	379,375
5.56 Utilities	-
Total Function 5	<u>8,730,108</u>
7 Transportation and Housing	
7.70 Student Transportation	299,135
Total Function 7	<u>299,135</u>
9 Debt Services	
Total Function 9	<u>-</u>
Total Functions 1 - 9	<u><u>112,763,045</u></u>

School District No. 44 (North Vancouver)

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

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	64,389,845	15,507,395	79,897,240	4,333,220	84,230,460	83,180,326
1.03 Career Programs	402,720	97,048	499,768	65,250	565,018	478,416
1.07 Library Services	2,640,343	636,271	3,276,614	15,500	3,292,114	3,360,500
1.08 Counselling	2,356,850	567,954	2,924,804	57,700	2,982,504	2,800,335
1.10 Special Education	17,998,785	4,337,353	22,336,138	408,400	22,744,538	21,319,783
1.30 English Language Learning	1,314,791	316,839	1,631,630	8,000	1,639,630	1,646,803
1.31 Aboriginal Education	1,067,776	257,313	1,325,089	60,700	1,385,789	1,365,617
1.41 School Administration	6,881,311	1,658,261	8,539,572	122,900	8,662,472	8,071,092
1.60 Summer School	294,241	70,906	365,147	15,200	380,347	362,866
1.62 International and Out of Province Students	2,616,265	630,468	3,246,733	1,444,000	4,690,733	4,788,842
1.64 Other	248,277	59,830	308,107	2,898,898	3,207,005	3,154,348
Total Function 1	100,211,204	24,139,638	124,350,842	9,429,768	133,780,610	130,528,928
4 District Administration						
4.11 Educational Administration	717,424	199,515	916,939	265,440	1,182,379	1,069,852
4.40 School District Governance	179,337	25,878	205,215	113,800	319,015	308,666
4.41 Business Administration	2,625,837	632,775	3,258,612	868,716	4,127,328	4,041,212
Total Function 4	3,522,598	858,168	4,380,766	1,247,956	5,628,722	5,419,730
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,103,500	265,922	1,369,422	595,500	1,964,922	1,625,762
5.50 Maintenance Operations	7,247,233	1,746,440	8,993,673	2,028,400	11,022,073	11,041,900
5.52 Maintenance of Grounds	379,375	91,422	470,797	382,000	852,797	815,684
5.56 Utilities	-	-	-	2,863,250	2,863,250	2,875,221
Total Function 5	8,730,108	2,103,784	10,833,892	5,869,150	16,703,042	16,358,567
7 Transportation and Housing						
7.70 Student Transportation	299,135	72,086	371,221	91,000	462,221	468,645
Total Function 7	299,135	72,086	371,221	91,000	462,221	468,645
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	112,763,045	27,173,676	139,936,721	16,637,874	156,574,595	152,775,870

School District No. 44 (North Vancouver)

Schedule 3

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

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,382,149	18,894,720
Other	100,000	
Other Revenue	7,185,000	7,191,141
Total Revenue	23,667,149	26,085,861
Expenses		
Instruction	22,875,876	24,973,973
District Administration	165,000	165,000
Operations and Maintenance	53,310	53,310
Total Expense	23,094,186	25,192,283
Net Revenue (Expense)	572,963	893,578
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(572,963)	(893,578)
Total Net Transfers	(572,963)	(893,578)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-		3,452,889						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	500,302		224,000	61,250	268,464	1,109,882	5,317,326	8,035,784
Provincial Grants - Other									
Other			7,000,000						
	626,273	500,302	7,000,000	224,000	61,250	268,464	1,109,882	5,317,326	8,035,784
Less: Allocated to Revenue	626,273	500,302	7,000,000	224,000	61,250	268,464	1,109,882	5,317,326	8,035,784
Deferred Revenue, end of year	-	-	3,452,889	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	626,273	500,302		224,000	61,250	268,464	1,109,882	5,317,326	8,035,784
Provincial Grants - Other									
Other Revenue			7,000,000						
	626,273	500,302	7,000,000	224,000	61,250	268,464	1,109,882	5,317,326	8,035,784
Expenses									
Salaries									
Teachers						32,046	240,345		6,405,411
Principals and Vice Principals									
Educational Assistants		417,181					393,578	3,920,580	
Support Staff				164,202			39,873	96,658	16,023
Other Professionals								142,870	
Substitutes								60,197	
	-	417,181	-	164,202	-	32,046	673,796	4,220,305	6,421,434
Employee Benefits		83,121		35,106		8,056	153,095	888,916	1,614,350
Services and Supplies	53,310		7,000,000	24,692	61,250	228,362	282,991	208,105	
	53,310	500,302	7,000,000	224,000	61,250	268,464	1,109,882	5,317,326	8,035,784
Net Revenue (Expense) before Interfund Transfers	572,963	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(572,963)								
	(572,963)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Violence Prevention	Metro Regional Implementation	Carlile Youth Inpatient Unit PRP	Education and Mental Health Hub	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		300,000	115,320	100,000	3,968,209
Add: Restricted Grants					
Provincial Grants - Ministry of Education			238,868		16,382,149
Provincial Grants - Other				100,000	100,000
Other	20,000	165,000			7,185,000
	20,000	165,000	238,868	100,000	23,667,149
Less: Allocated to Revenue	20,000	165,000	238,868	100,000	23,667,149
Deferred Revenue, end of year	-	300,000	115,320	100,000	3,968,209
Revenues					
Provincial Grants - Ministry of Education			238,868		16,382,149
Provincial Grants - Other				100,000	100,000
Other Revenue	20,000	165,000			7,185,000
	20,000	165,000	238,868	100,000	23,667,149
Expenses					
Salaries					
Teachers			120,173		6,797,975
Principals and Vice Principals			14,507		14,507
Educational Assistants					4,731,339
Support Staff					316,756
Other Professionals					142,870
Substitutes			34,500	40,000	134,697
	-	-	169,180	40,000	12,138,144
Employee Benefits			38,688	7,200	2,828,532
Services and Supplies	20,000	165,000	31,000	52,800	8,127,510
	20,000	165,000	238,868	100,000	23,094,186
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	572,963
Interfund Transfers					
Tangible Capital Assets Purchased					(572,963)
	-	-	-	-	(572,963)
Net Revenue (Expense)	-	-	-	-	-

School District No. 44 (North Vancouver)

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

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	6,010,239		6,010,239	5,756,300
Total Revenue	6,010,239	-	6,010,239	5,756,300
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,782,180		9,782,180	9,521,347
Total Expense	9,782,180	-	9,782,180	9,521,347
Net Revenue (Expense)	(3,771,941)	-	(3,771,941)	(3,765,047)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,292,963		1,292,963	2,061,578
Local Capital			-	5,475,000
Total Net Transfers	1,292,963	-	1,292,963	7,536,578
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	625,000	(625,000)	-	
Total Other Adjustments to Fund Balances	625,000	(625,000)	-	
Budgeted Surplus (Deficit), for the year	(1,853,978)	(625,000)	(2,478,978)	3,771,531