

Annual Budget

## **School District No. 45 (West Vancouver)**

June 30, 2020

# School District No. 45 (West 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. 45 (WEST 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. 45 (West 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 \$85,727,088 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 21st DAY OF MAY, 2019;

READ A SECOND TIME THE 21st DAY OF MAY, 2019;

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

( Corporate Seal )

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 45 (West Vancouver) Annual Budget Bylaw 2019/2020, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.

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Secretary Treasurer

# School District No. 45 (West Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,891,000	6,916,500
Other	147,625	157,563
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,038,625</b>	<b>7,074,063</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	66,406,639	65,676,189
Other	30,000	46,358
Tuition	10,125,450	10,216,715
Other Revenue	5,706,969	5,525,344
Rentals and Leases	232,000	232,000
Investment Income	220,000	195,000
Amortization of Deferred Capital Revenue	1,795,983	1,694,948
<b>Total Revenue</b>	<b>84,517,041</b>	<b>83,586,554</b>
<b>Expenses</b>		
Instruction	71,143,249	70,370,973
District Administration	2,978,278	2,867,120
Operations and Maintenance	10,624,032	10,978,123
Transportation and Housing	486,906	486,935
<b>Total Expense</b>	<b>85,232,465</b>	<b>84,703,151</b>
<b>Net Revenue (Expense)</b>	<b>(715,424)</b>	<b>(1,116,597)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>309,884</b>	<b>675,842</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(405,540)</b>	<b>(440,755)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(405,540)	(440,755)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(405,540)</b>	<b>(440,755)</b>

# School District No. 45 (West Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	75,958,867	75,001,477
Special Purpose Funds - Total Expense	6,577,452	7,083,971
Special Purpose Funds - Tangible Capital Assets Purchased	494,623	250,000
Capital Fund - Total Expense	2,696,146	2,617,703
<b>Total Budget Bylaw Amount</b>	<b>85,727,088</b>	84,953,151

## Approved by the Board

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Signature of the Chairperson of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

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Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

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Signature of the Secretary Treasurer \_\_\_\_\_ Date Signed \_\_\_\_\_

# School District No. 45 (West Vancouver)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(715,424)</u>	<u>(1,116,597)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(494,623)	(250,000)
From Deferred Capital Revenue	<u>(924,042)</u>	<u>(3,679,603)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,418,665)</u>	<u>(3,929,603)</u>
Amortization of Tangible Capital Assets	<u>2,696,146</u>	<u>2,617,703</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,277,481</u>	<u>(1,311,900)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>562,057</u></u>	<u><u>(2,428,497)</u></u>

# School District No. 45 (West Vancouver)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	62,984,564	61,992,218
Other	30,000	46,358
Tuition	10,125,450	10,216,715
Other Revenue	2,056,969	1,875,344
Rentals and Leases	232,000	232,000
Investment Income	220,000	195,000
<b>Total Revenue</b>	<b>75,648,983</b>	<b>74,557,635</b>
<b>Expenses</b>		
Instruction	64,588,557	63,554,385
District Administration	2,978,278	2,867,120
Operations and Maintenance	7,905,126	8,093,037
Transportation and Housing	486,906	486,935
<b>Total Expense</b>	<b>75,958,867</b>	<b>75,001,477</b>
<b>Net Revenue (Expense)</b>	<b>(309,884)</b>	<b>(443,842)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>309,884</b>	<b>675,842</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital		(232,000)
<b>Total Net Transfers</b>	<b>-</b>	<b>(232,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 45 (West Vancouver)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	61,264,970	61,079,485
Other Ministry of Education Grants		
Pay Equity	678,422	678,422
Transportation Supplement	84,722	84,722
Economic Stability Dividend	-	40,000
Carbon Tax Grant	35,022	35,022
FSA	8,187	8,187
Support Staff Benefits Grant	8,880	8,880
Early Actions Initiative	-	33,000
Professional Learning Grant	-	24,500
Employer Health Tax	566,130	-
Estimated Additional FTE	338,231	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>62,984,564</b>	<b>61,992,218</b>
<b>Provincial Grants - Other</b>	<b>30,000</b>	<b>46,358</b>
<b>Tuition</b>		
Summer School Fees	79,000	79,000
International and Out of Province Students	10,046,450	10,137,715
<b>Total Tuition</b>	<b>10,125,450</b>	<b>10,216,715</b>
<b>Other Revenues</b>		
Miscellaneous		
Elementary Band	135,000	135,000
Speciality Academies	1,524,119	1,342,494
Programs of Choice	377,850	377,850
Miscellaneous	20,000	20,000
<b>Total Other Revenue</b>	<b>2,056,969</b>	<b>1,875,344</b>
<b>Rentals and Leases</b>	<b>232,000</b>	<b>232,000</b>
<b>Investment Income</b>	<b>220,000</b>	<b>195,000</b>
<b>Total Operating Revenue</b>	<b>75,648,983</b>	<b>74,557,635</b>



# School District No. 45 (West Vancouver)

Schedule 2B

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	32,833,900	31,752,225
Principals and Vice Principals	4,896,174	4,921,755
Educational Assistants	5,621,678	5,487,250
Support Staff	5,303,526	5,177,033
Other Professionals	2,483,144	2,564,629
Substitutes	1,842,375	1,811,537
<b>Total Salaries</b>	<u>52,980,797</u>	<u>51,714,429</u>
<b>Employee Benefits</b>	<u>12,651,257</u>	<u>12,687,378</u>
<b>Total Salaries and Benefits</b>	<u>65,632,054</u>	<u>64,401,807</u>
<b>Services and Supplies</b>		
Services	5,463,036	5,725,303
Student Transportation	522,000	522,000
Professional Development and Travel	877,327	893,127
Rentals and Leases	57,000	17,000
Dues and Fees	308,595	305,613
Insurance	168,489	166,689
Supplies	1,810,808	1,878,358
Utilities	1,119,558	1,091,580
<b>Total Services and Supplies</b>	<u>10,326,813</u>	<u>10,599,670</u>
<b>Total Operating Expense</b>	<u>75,958,867</u>	<u>75,001,477</u>

# School District No. 45 (West 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	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	24,209,372	2,513,397	730,115	1,451,322	328,772	1,543,736	30,776,714
1.03 Career Programs	195,813		76,133				271,946
1.07 Library Services	779,860	11,020	107,125	21,748			919,753
1.08 Counselling	1,166,933						1,166,933
1.10 Special Education	3,221,895	320,953	4,692,725	9,594		183,485	8,428,652
1.30 English Language Learning	1,063,580						1,063,580
1.31 Aboriginal Education	44,863						44,863
1.41 School Administration		1,756,979		261,915	227,073		2,245,967
1.60 Summer School	175,579	16,925	15,580	1,015			209,099
1.62 International and Out of Province Students	1,976,005	113,541		172,769	300,301		2,562,616
1.64 Other							-
<b>Total Function 1</b>	<b>32,833,900</b>	<b>4,732,815</b>	<b>5,621,678</b>	<b>1,918,363</b>	<b>856,146</b>	<b>1,727,221</b>	<b>47,690,123</b>
<b>4 District Administration</b>							
4.11 Educational Administration		80,430		43,832	316,599		440,861
4.40 School District Governance					184,819		184,819
4.41 Business Administration		82,929		312,726	902,559		1,298,214
<b>Total Function 4</b>	<b>-</b>	<b>163,359</b>	<b>-</b>	<b>356,558</b>	<b>1,403,977</b>	<b>-</b>	<b>1,923,894</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				50,428	215,063		265,491
5.50 Maintenance Operations				2,648,459		115,154	2,763,613
5.52 Maintenance of Grounds				329,718			329,718
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,028,605</b>	<b>215,063</b>	<b>115,154</b>	<b>3,358,822</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					7,958		7,958
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,958</b>	<b>-</b>	<b>7,958</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>32,833,900</b>	<b>4,896,174</b>	<b>5,621,678</b>	<b>5,303,526</b>	<b>2,483,144</b>	<b>1,842,375</b>	<b>52,980,797</b>

# School District No. 45 (West 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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	30,776,714	7,211,211	37,987,925	2,633,969	40,621,894	38,489,924
1.03 Career Programs	271,946	64,589	336,535	4,750	341,285	153,028
1.07 Library Services	919,753	218,045	1,137,798	96,924	1,234,722	1,226,764
1.08 Counselling	1,166,933	272,479	1,439,412		1,439,412	1,431,629
1.10 Special Education	8,428,652	2,171,563	10,600,215	309,025	10,909,240	10,685,833
1.30 English Language Learning	1,063,580	252,281	1,315,861	6,000	1,321,861	1,273,876
1.31 Aboriginal Education	44,863	10,641	55,504	89,496	145,000	124,467
1.41 School Administration	2,245,967	485,811	2,731,778	70,625	2,802,403	2,758,366
1.60 Summer School	209,099	37,000	246,099	7,500	253,599	248,577
1.62 International and Out of Province Students	2,562,616	597,125	3,159,741	2,359,400	5,519,141	5,646,339
1.64 Other	-	-	-	-	-	1,515,582
<b>Total Function 1</b>	<b>47,690,123</b>	<b>11,320,745</b>	<b>59,010,868</b>	<b>5,577,689</b>	<b>64,588,557</b>	<b>63,554,385</b>
<b>4 District Administration</b>						
4.11 Educational Administration	440,861	119,171	560,032	127,728	687,760	632,400
4.40 School District Governance	184,819	21,691	206,510	92,814	299,324	295,721
4.41 Business Administration	1,298,214	296,826	1,595,040	396,154	1,991,194	1,938,999
<b>Total Function 4</b>	<b>1,923,894</b>	<b>437,688</b>	<b>2,361,582</b>	<b>616,696</b>	<b>2,978,278</b>	<b>2,867,120</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	265,491	57,911	323,402	150,408	473,810	472,471
5.50 Maintenance Operations	2,763,613	754,643	3,518,256	1,791,226	5,309,482	5,288,466
5.52 Maintenance of Grounds	329,718	78,572	408,290	266,000	674,290	783,840
5.56 Utilities	-	-	-	1,447,544	1,447,544	1,548,260
<b>Total Function 5</b>	<b>3,358,822</b>	<b>891,126</b>	<b>4,249,948</b>	<b>3,655,178</b>	<b>7,905,126</b>	<b>8,093,037</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	7,958	1,698	9,656		9,656	9,685
7.70 Student Transportation	-	-	-	477,250	477,250	477,250
<b>Total Function 7</b>	<b>7,958</b>	<b>1,698</b>	<b>9,656</b>	<b>477,250</b>	<b>486,906</b>	<b>486,935</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>52,980,797</b>	<b>12,651,257</b>	<b>65,632,054</b>	<b>10,326,813</b>	<b>75,958,867</b>	<b>75,001,477</b>

# School District No. 45 (West Vancouver)

Schedule 3

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

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	3,422,075	3,683,971
Other Revenue	3,650,000	3,650,000
<b>Total Revenue</b>	<b>7,072,075</b>	7,333,971
<b>Expenses</b>		
Instruction	6,554,692	6,816,588
Operations and Maintenance	22,760	267,383
<b>Total Expense</b>	<b>6,577,452</b>	7,083,971
<b>Net Revenue (Expense)</b>	<b>494,623</b>	250,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(494,623)	(250,000)
<b>Total Net Transfers</b>	<b>(494,623)</b>	(250,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 45 (West Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	901	202,695	1,960,030	-	2,415	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	267,383	229,899	-			64,000	34,300	127,577	255,814
Other				50,000	3,500,000				
Investment Income				4,000	10,000				
	267,383	229,899	-	54,000	3,510,000	64,000	34,300	127,577	255,814
<b>Less:</b> Allocated to Revenue	267,383	229,899	901	50,000	3,300,000	64,000	34,300	127,577	255,814
<b>Deferred Revenue, end of year</b>	-	-	-	<b>206,695</b>	<b>2,170,030</b>	-	<b>2,415</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	267,383	229,899	901			64,000	34,300	127,577	255,814
Other Revenue				50,000	3,300,000				
	267,383	229,899	901	50,000	3,300,000	64,000	34,300	127,577	255,814
<b>Expenses</b>									
Salaries									
Teachers								25,515	17,907
Principals and Vice Principals									
Educational Assistants		172,424							173,954
Support Staff									
Other Professionals							21,253		
	-	172,424	-	-	-	-	21,253	25,515	191,861
Employee Benefits		57,475					5,313	6,378	63,953
Services and Supplies	22,760		901	50,000	3,200,000	64,000	7,734	95,684	
	22,760	229,899	901	50,000	3,200,000	64,000	34,300	127,577	255,814
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>244,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(244,623)				(100,000)				
	(244,623)	-	-	-	(100,000)	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 45 (West Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	School Fundraising Trusts	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	400,637	2,566,678
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	206,919	2,235,282	-	-		3,421,174
Other					400,000	3,950,000
Investment Income					1,500	15,500
	206,919	2,235,282	-	-	401,500	7,386,674
<b>Less:</b> Allocated to Revenue	206,919	2,235,282	-	-	300,000	7,072,075
<b>Deferred Revenue, end of year</b>	-	-	-	-	502,137	2,881,277
<b>Revenues</b>						
Provincial Grants - Ministry of Education	206,919	2,235,282				3,422,075
Other Revenue					300,000	3,650,000
	206,919	2,235,282	-	-	300,000	7,072,075
<b>Expenses</b>						
Salaries						
Teachers		1,676,462				1,719,884
Principals and Vice Principals	106,467					106,467
Educational Assistants						346,378
Support Staff	48,722					48,722
Other Professionals						21,253
	155,189	1,676,462	-	-	-	2,242,704
Employee Benefits	51,730	558,820				743,669
Services and Supplies					150,000	3,591,079
	206,919	2,235,282	-	-	150,000	6,577,452
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	150,000	494,623
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased					(150,000)	(494,623)
	-	-	-	-	(150,000)	(494,623)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 45 (West Vancouver)

Schedule 4

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	1,795,983		1,795,983	1,694,948
<b>Total Revenue</b>	<b>1,795,983</b>	-	<b>1,795,983</b>	1,694,948
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,696,146		2,696,146	2,617,703
<b>Total Expense</b>	<b>2,696,146</b>	-	<b>2,696,146</b>	2,617,703
<b>Net Revenue (Expense)</b>	<b>(900,163)</b>	-	<b>(900,163)</b>	(922,755)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	494,623		494,623	250,000
Local Capital			-	232,000
<b>Total Net Transfers</b>	<b>494,623</b>	-	<b>494,623</b>	482,000
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(405,540)</b>	-	<b>(405,540)</b>	(440,755)