

Amended Annual Budget

School District No. 44 (North Vancouver)

June 30, 2019

School District No. 44 (North Vancouver)

June 30, 2019

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 44 (North Vancouver) Amended Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$189,551,079 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 19 DAY OF February, 2019;

READ A SECOND TIME THE 19 DAY OF February, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 19 DAY OF February, 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) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 19 DAY OF February, 2019.

Original signed by G. Allison

Secretary Treasurer

School District No. 44 (North Vancouver)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,277.875	15,068.728
Adult	12.500	20.000
Other	115.250	107.250
Total Ministry Operating Grant Funded FTE's	15,405.625	15,195.978
Revenues	\$	\$
Provincial Grants		
Ministry of Education	155,423,146	149,420,658
Other	62,000	18,000
Federal Grants	5,000	5,000
Tuition	10,545,625	9,502,500
Other Revenue	12,211,510	12,178,566
Rentals and Leases	2,094,323	2,094,323
Investment Income	701,300	526,300
Amortization of Deferred Capital Revenue	5,756,300	5,756,300
Total Revenue	186,799,204	179,501,647
Expenses		
Instruction	155,502,901	152,810,219
District Administration	5,584,730	5,318,260
Operations and Maintenance	25,933,225	25,847,113
Transportation and Housing	468,645	465,950
Total Expense	187,489,501	184,441,542
Net Revenue (Expense)	(690,297)	(4,939,895)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,461,828	2,297,811
Budgeted Surplus (Deficit), for the year	3,771,531	(2,642,084)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,771,531	(2,642,084)
Budgeted Surplus (Deficit), for the year	3,771,531	(2,642,084)

School District No. 44 (North Vancouver)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	152,775,871	152,710,682
Operating - Tangible Capital Assets Purchased	1,168,000	550,000
Special Purpose Funds - Total Expense	25,192,283	22,209,513
Special Purpose Funds - Tangible Capital Assets Purchased	893,578	572,963
Capital Fund - Total Expense	9,521,347	9,521,347
Capital Fund - Tangible Capital Assets Purchased from Local Capital		4,798,000
Total Budget Bylaw Amount	189,551,079	190,362,505

Approved by the Board

Original signed by C. Sacre	February 19, 2019
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by M. Pearmain	February 19, 2019
Signature of the Superintendent	Date Signed
Original signed by G. Allison	February 19, 2019
Signature of the Secretary Treasurer	Date Signed

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(690,297)</u>	<u>(4,939,895)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,061,578)	(1,122,963)
From Local Capital		(4,798,000)
From Deferred Capital Revenue	(3,875,488)	(4,300,000)
Total Acquisition of Tangible Capital Assets	<u>(5,937,066)</u>	<u>(10,220,963)</u>
Amortization of Tangible Capital Assets	9,521,347	9,521,347
Total Effect of change in Tangible Capital Assets	<u>3,584,281</u>	<u>(699,616)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,893,984</u></u>	<u><u>(5,639,511)</u></u>

School District No. 44 (North Vancouver)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	10,018,731		100,825,714	110,844,445
Changes for the year				
Net Revenue (Expense) for the year	2,181,172	893,578	(3,765,047)	(690,297)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,168,000)	(893,578)	2,061,578	-
Local Capital	(5,475,000)		5,475,000	-
Net Changes for the year	(4,461,828)	-	3,771,531	(690,297)
Budgeted Accumulated Surplus (Deficit), end of year	5,556,903	-	104,597,245	110,154,148

School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	136,528,426	133,773,182
Other	62,000	18,000
Federal Grants	5,000	5,000
Tuition	10,545,625	9,502,500
Other Revenue	5,020,369	5,043,566
Rentals and Leases	2,094,323	2,094,323
Investment Income	701,300	526,300
Total Revenue	154,957,043	150,962,871
Expenses		
Instruction	130,528,928	130,819,016
District Administration	5,419,730	5,153,260
Operations and Maintenance	16,358,568	16,272,456
Transportation and Housing	468,645	465,950
Total Expense	152,775,871	152,710,682
Net Revenue (Expense)	2,181,172	(1,747,811)
Budgeted Prior Year Surplus Appropriation	4,461,828	2,297,811
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,168,000)	(550,000)
Local Capital	(5,475,000)	
Total Net Transfers	(6,643,000)	(550,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	133,297,955	130,646,829
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
FSA Marking Grant	17,740	17,740
Support Staff Benefits	104,118	
Total Provincial Grants - Ministry of Education	136,528,426	133,773,182
Provincial Grants - Other	62,000	18,000
Federal Grants	5,000	5,000
Tuition		
Summer School Fees	133,125	90,000
International and Out of Province Students	10,412,500	9,412,500
Total Tuition	10,545,625	9,502,500
Other Revenues		
Miscellaneous		
Cheakamus Centre	2,538,616	2,538,616
Band and Strings	607,953	583,000
Academy Fees	984,000	1,080,150
Donations and Recoveries	94,500	94,500
Artist For Kids	353,300	340,300
Cafeteria and Vending	75,000	75,000
Other	367,000	332,000
Total Other Revenue	5,020,369	5,043,566
Rentals and Leases	2,094,323	2,094,323
Investment Income	701,300	526,300
Total Operating Revenue	154,957,043	150,962,871

School District No. 44 (North Vancouver)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	67,467,891	67,176,890
Principals and Vice Principals	9,911,417	9,463,304
Educational Assistants	12,902,461	12,902,461
Support Staff	11,918,264	11,912,648
Other Professionals	3,964,112	3,759,319
Substitutes	3,707,510	3,857,510
Total Salaries	109,871,655	109,072,132
Employee Benefits	26,398,306	27,121,272
Total Salaries and Benefits	136,269,961	136,193,404
Services and Supplies		
Services	8,524,283	8,670,651
Student Transportation	91,000	91,000
Professional Development and Travel	828,988	728,988
Rentals and Leases	31,000	31,000
Dues and Fees	58,100	58,100
Insurance	432,200	432,200
Supplies	3,665,118	3,630,118
Utilities	2,875,221	2,875,221
Total Services and Supplies	16,505,910	16,517,278
Total Operating Expense	152,775,871	152,710,682

School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	52,915,832	3,603,310	1,706,926	1,768,278		3,094,410	63,088,756
1.03 Career Programs	79,008			234,700		22,000	335,708
1.07 Library Services	2,339,032		143,917	169,040		12,500	2,664,489
1.08 Counselling	2,195,015					9,000	2,204,015
1.10 Special Education	5,513,426	245,290	10,283,310	647,800		273,000	16,962,826
1.30 English Language Learning	1,290,544					11,000	1,301,544
1.31 Aboriginal Education	480,083	122,645	454,504			9,000	1,066,232
1.41 School Administration		5,780,733		785,969		36,500	6,603,202
1.60 Summer School	237,221	36,794	6,297	7,000			287,312
1.62 International and Out of Province Students	2,402,730			91,069	169,900		2,663,699
1.64 Other	15,000			13,800	172,867	49,800	251,467
Total Function 1	67,467,891	9,788,772	12,594,954	3,717,656	342,767	3,517,210	97,429,250
4 District Administration							
4.11 Educational Administration					693,608		693,608
4.40 School District Governance					169,061		169,061
4.41 Business Administration		122,645		1,083,225	1,472,988	3,000	2,681,858
Total Function 4	-	122,645	-	1,083,225	2,335,657	3,000	3,544,527
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				48,191	848,106		896,297
5.50 Maintenance Operations				6,700,223	437,582	185,300	7,323,105
5.52 Maintenance of Grounds				368,969			368,969
5.56 Utilities							-
Total Function 5	-	-	-	7,117,383	1,285,688	185,300	8,588,371
7 Transportation and Housing							
7.70 Student Transportation			307,507			2,000	309,507
Total Function 7	-	-	307,507	-	-	2,000	309,507
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	67,467,891	9,911,417	12,902,461	11,918,264	3,964,112	3,707,510	109,871,655

School District No. 44 (North Vancouver)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	63,088,756	15,760,558	78,849,314	4,331,012	83,180,326	83,740,092
1.03 Career Programs	335,708	76,458	412,166	66,250	478,416	475,471
1.07 Library Services	2,664,489	679,011	3,343,500	17,000	3,360,500	3,335,494
1.08 Counselling	2,204,015	571,820	2,775,835	24,500	2,800,335	2,778,389
1.10 Special Education	16,962,826	3,921,557	20,884,383	435,400	21,319,783	21,601,548
1.30 English Language Learning	1,301,544	337,259	1,638,803	8,000	1,646,803	1,299,964
1.31 Aboriginal Education	1,066,232	250,685	1,316,917	48,700	1,365,617	1,351,648
1.41 School Administration	6,603,202	1,344,990	7,948,192	122,900	8,071,092	7,835,042
1.60 Summer School	287,312	62,354	349,666	13,200	362,866	360,324
1.62 International and Out of Province Students	2,663,699	680,343	3,344,042	1,444,800	4,788,842	4,893,691
1.64 Other	251,467	50,261	301,728	2,852,620	3,154,348	3,147,353
Total Function 1	97,429,250	23,735,296	121,164,546	9,364,382	130,528,928	130,819,016
4 District Administration						
4.11 Educational Administration	693,608	134,604	828,212	241,640	1,069,852	1,084,281
4.40 School District Governance	169,061	25,205	194,266	114,400	308,666	307,856
4.41 Business Administration	2,681,858	570,037	3,251,895	789,317	4,041,212	3,761,123
Total Function 4	3,544,527	729,846	4,274,373	1,145,357	5,419,730	5,153,260
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	896,297	190,365	1,086,662	539,100	1,625,762	1,607,119
5.50 Maintenance Operations	7,323,105	1,592,946	8,916,051	2,125,850	11,041,901	10,975,668
5.52 Maintenance of Grounds	368,969	81,715	450,684	365,000	815,684	814,448
5.56 Utilities	-	-	-	2,875,221	2,875,221	2,875,221
Total Function 5	8,588,371	1,865,026	10,453,397	5,905,171	16,358,568	16,272,456
7 Transportation and Housing						
7.70 Student Transportation	309,507	68,138	377,645	91,000	468,645	465,950
Total Function 7	309,507	68,138	377,645	91,000	468,645	465,950
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	109,871,655	26,398,306	136,269,961	16,505,910	152,775,871	152,710,682

School District No. 44 (North Vancouver)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	18,894,720	15,647,476
Other Revenue	7,191,141	7,135,000
Total Revenue	26,085,861	22,782,476
Expenses		
Instruction	24,973,973	21,991,203
District Administration	165,000	165,000
Operations and Maintenance	53,310	53,310
Total Expense	25,192,283	22,209,513
Net Revenue (Expense)	893,578	572,963
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(893,578)	(572,963)
Total Net Transfers	(893,578)	(572,963)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Mental Health HUB
	\$	\$	\$		\$	\$	\$	\$	\$
Deferred Revenue, beginning of year								322,273	225,515
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	506,353	224,000	61,250	268,464	1,098,847	5,317,327	10,374,788	
Other									
	626,273	506,353	224,000	61,250	268,464	1,098,847	5,317,327	10,374,788	-
Less: Allocated to Revenue	626,273	506,353	224,000	61,250	268,464	1,098,847	5,317,327	10,374,788	118,665
Deferred Revenue, end of year	-	-	-	-	-	-	-	322,273	106,850
Revenues									
Provincial Grants - Ministry of Education	626,273	506,353	224,000	61,250	268,464	1,098,847	5,317,327	10,374,788	118,665
Other Revenue									
	626,273	506,353	224,000	61,250	268,464	1,098,847	5,317,327	10,374,788	118,665
Expenses									
Salaries									
Teachers					79,000	237,000		7,093,533	
Principals and Vice Principals							46,840		70,083
Educational Assistants		417,039				385,868	3,842,100		
Support Staff			163,078			38,222	112,495		
Other Professionals							71,435		
Substitutes					30,000		51,271	1,231,701	
	-	417,039	163,078	-	109,000	661,090	4,124,141	8,325,234	70,083
Employee Benefits		89,314	34,866		25,261	150,252	872,571	2,049,554	13,582
Services and Supplies	53,310		26,056	61,250	134,203	287,505			35,000
	53,310	506,353	224,000	61,250	268,464	1,098,847	4,996,712	10,374,788	118,665
Net Revenue (Expense) before Interfund Transfers	572,963	-	-	-	-	-	320,615	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(572,963)						(320,615)		
	(572,963)	-	-	-	-	-	(320,615)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Violence Prevention	Metro Regional Implementation	Carlisle Youth Inpatient Unit	Coding and Curriculum	School Generated Funds	Cheakamus Special Projects	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		304,967	330,786	83,287	3,452,889	6,141	4,725,858
Add: Restricted Grants							
Provincial Grants - Ministry of Education							18,477,302
Other	20,000				7,000,000		7,020,000
	20,000	-	-	-	7,000,000	-	25,497,302
Less: Allocated to Revenue	20,000	165,000	215,466	83,287	7,000,000	6,141	26,085,861
Deferred Revenue, end of year	-	139,967	115,320	-	3,452,889	-	4,137,299
Revenues							
Provincial Grants - Ministry of Education			215,466	83,287			18,894,720
Other Revenue	20,000	165,000			7,000,000	6,141	7,191,141
	20,000	165,000	215,466	83,287	7,000,000	6,141	26,085,861
Expenses							
Salaries							
Teachers			118,500				7,528,033
Principals and Vice Principals			14,067				130,990
Educational Assistants							4,645,007
Support Staff							313,795
Other Professionals							71,435
Substitutes			10,000	55,000			1,377,972
	-	-	142,567	55,000	-	-	14,067,232
Employee Benefits			47,899	9,900			3,293,199
Services and Supplies	20,000	165,000	25,000	18,387	7,000,000	6,141	7,831,852
	20,000	165,000	215,466	83,287	7,000,000	6,141	25,192,283
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	893,578
Interfund Transfers							
Tangible Capital Assets Purchased							(893,578)
	-	-	-	-	-	-	(893,578)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	5,756,300		5,756,300	5,756,300
Total Revenue	5,756,300	-	5,756,300	5,756,300
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,521,347		9,521,347	9,521,347
Total Expense	9,521,347	-	9,521,347	9,521,347
Net Revenue (Expense)	(3,765,047)	-	(3,765,047)	(3,765,047)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,061,578		2,061,578	1,122,963
Local Capital		5,475,000	5,475,000	
Total Net Transfers	2,061,578	5,475,000	7,536,578	1,122,963
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,703,469)	5,475,000	3,771,531	(2,642,084)