

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, 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 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 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 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 \$190,362,505 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE  27  DAY OF  June , 2018;

READ A SECOND TIME THE  27  DAY OF  June , 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE  27  DAY OF  June , 2018;

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 2018/2019, adopted by the Board the  27  DAY OF  June , 2018.

Original signed by G. Allison  
**Secretary Treasurer**

# School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	15,068.728	15,284.250
Adult	20.000	16.563
Other	107.250	105.250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,195.978</b>	<b>15,406.063</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	149,428,658	148,829,332
Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition	9,502,500	9,289,275
Other Revenue	12,178,566	11,673,196
Rentals and Leases	2,094,323	2,030,638
Investment Income	526,300	576,300
Amortization of Deferred Capital Revenue	5,756,300	5,885,700
<b>Total Revenue</b>	<b>179,501,647</b>	<b>178,299,441</b>
<b>Expenses</b>		
Instruction	152,810,219	151,577,942
District Administration	5,318,260	4,334,475
Operations and Maintenance	25,847,113	26,225,885
Transportation and Housing	465,950	450,308
<b>Total Expense</b>	<b>184,441,542</b>	<b>182,588,610</b>
<b>Net Revenue (Expense)</b>	<b>(4,939,895)</b>	<b>(4,289,169)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,297,811</b>	<b>1,113,740</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,642,084)</b>	<b>(3,175,429)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,642,084)	(3,175,429)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(2,642,084)</b>	<b>(3,175,429)</b>

# School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	152,710,682	151,122,111
Operating - Tangible Capital Assets Purchased	550,000	248,400
Special Purpose Funds - Total Expense	22,209,513	21,584,007
Special Purpose Funds - Tangible Capital Assets Purchased	572,963	572,963
Capital Fund - Total Expense	9,521,347	9,882,492
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,798,000	
<b>Total Budget Bylaw Amount</b>	<u>190,362,505</u>	<u>183,409,973</u>

## Approved by the Board

Original signed by C. Sacre	June 27, 2018
Signature of the Chairperson of the Board of Education	Date Signed

Original signed by M. Pearmain	June 27, 2018
Signature of the Superintendent	Date Signed

Original signed by G. Allison	June 27, 2018
Signature of the Secretary Treasurer	Date Signed

# School District No. 44 (North Vancouver)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(4,939,895)</b>	<b>(4,289,169)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,122,963)	(821,363)
From Local Capital	(4,798,000)	
From Deferred Capital Revenue	(4,300,000)	
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(10,220,963)</b>	<b>(821,363)</b>
Amortization of Tangible Capital Assets	9,521,347	9,882,492
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(699,616)</b>	<b>9,061,129</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(5,639,511)</b>	<b>4,771,960</b>

# School District No. 44 (North Vancouver)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	133,781,182	133,277,362
Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition	9,502,500	9,289,275
Other Revenue	5,043,566	5,068,196
Rentals and Leases	2,094,323	2,030,638
Investment Income	526,300	576,300
<b>Total Revenue</b>	<u>150,962,871</u>	<u>150,256,771</u>
<b>Expenses</b>		
Instruction	130,819,016	130,078,935
District Administration	5,153,260	4,249,475
Operations and Maintenance	16,272,456	16,343,393
Transportation and Housing	465,950	450,308
<b>Total Expense</b>	<u>152,710,682</u>	<u>151,122,111</u>
<b>Net Revenue (Expense)</b>	<u>(1,747,811)</u>	<u>(865,340)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>2,297,811</u>	<u>1,113,740</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(550,000)	(248,400)
<b>Total Net Transfers</b>	<u>(550,000)</u>	<u>(248,400)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

# School District No. 44 (North Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	130,646,829	129,485,757
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
Economic Stability Dividend	-	
Return of Administrative Savings		665,252
Carbon Tax Grant	90,000	90,000
Other Misc Grants	25,740	17,740
<b>Total Provincial Grants - Ministry of Education</b>	<b>133,781,182</b>	<b>133,277,362</b>
<b>Provincial Grants - Other</b>	<b>10,000</b>	<b>10,000</b>
<b>Federal Grants</b>	<b>5,000</b>	<b>5,000</b>
<b>Tuition</b>		
Summer School Fees	90,000	104,275
International and Out of Province Students	9,412,500	9,185,000
<b>Total Tuition</b>	<b>9,502,500</b>	<b>9,289,275</b>
<b>Other Revenues</b>		
Miscellaneous		
Cheakamus Centre	2,538,616	2,386,058
Band and Strings	583,000	583,000
Academy Fees	1,080,150	1,148,300
Donations & Recoveries	94,500	211,500
Artists for Kids	340,300	214,838
Cafeteria and Vending	75,000	85,000
Other	332,000	439,500
<b>Total Other Revenue</b>	<b>5,043,566</b>	<b>5,068,196</b>
<b>Rentals and Leases</b>	<b>2,094,323</b>	<b>2,030,638</b>
<b>Investment Income</b>	<b>526,300</b>	<b>576,300</b>
<b>Total Operating Revenue</b>	<b>150,962,871</b>	<b>150,256,771</b>



# School District No. 44 (North Vancouver)

Schedule 2B

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	67,176,890	66,693,054
Principals and Vice Principals	9,463,304	9,517,570
Educational Assistants	12,902,461	12,749,268
Support Staff	11,912,648	11,692,745
Other Professionals	3,759,319	3,677,178
Substitutes	3,857,510	3,836,450
<b>Total Salaries</b>	<b>109,072,132</b>	<b>108,166,265</b>
<b>Employee Benefits</b>	<b>27,121,272</b>	<b>26,526,034</b>
<b>Total Salaries and Benefits</b>	<b>136,193,404</b>	<b>134,692,299</b>
<b>Services and Supplies</b>		
Services	8,670,651	7,847,284
Student Transportation	91,000	56,000
Professional Development and Travel	728,988	705,285
Rentals and Leases	31,000	25,000
Dues and Fees	58,100	58,100
Insurance	432,200	420,000
Supplies	3,630,118	4,377,333
Utilities	2,875,221	2,940,810
<b>Total Services and Supplies</b>	<b>16,517,278</b>	<b>16,429,812</b>
<b>Total Operating Expense</b>	<b>152,710,682</b>	<b>151,122,111</b>

# School District No. 44 (North Vancouver)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	52,293,208	3,645,323	1,706,926	1,768,278		3,219,410	62,633,145
1.03 Career Programs	78,323			234,700		22,000	335,023
1.07 Library Services	2,318,751		143,917	169,040		12,500	2,644,208
1.08 Counselling	2,175,982					9,000	2,184,982
1.10 Special Education	6,086,736		10,283,310	642,185		298,000	17,310,231
1.30 English Language Learning	1,014,101					11,000	1,025,101
1.31 Aboriginal Education	475,920	117,100	454,504			9,000	1,056,524
1.41 School Administration		5,548,651		785,969		36,500	6,371,120
1.60 Summer School	235,164	35,130	6,297	7,000			283,591
1.62 International and Out of Province Students	2,483,705			91,069	170,267		2,745,041
1.64 Other	15,000			13,800	167,695	49,800	246,295
<b>Total Function 1</b>	<b>67,176,890</b>	<b>9,346,204</b>	<b>12,594,954</b>	<b>3,712,041</b>	<b>337,962</b>	<b>3,667,210</b>	<b>96,835,261</b>
<b>4 District Administration</b>							
4.11 Educational Administration					707,619		707,619
4.40 School District Governance					169,061		169,061
4.41 Business Administration		117,100		1,083,225	1,272,012	3,000	2,475,337
<b>Total Function 4</b>	<b>-</b>	<b>117,100</b>	<b>-</b>	<b>1,083,225</b>	<b>2,148,692</b>	<b>3,000</b>	<b>3,352,017</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				48,191	834,757		882,948
5.50 Maintenance Operations				6,698,222	437,908	185,300	7,321,430
5.52 Maintenance of Grounds				370,969			370,969
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,117,382</b>	<b>1,272,665</b>	<b>185,300</b>	<b>8,575,347</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation			307,507			2,000	309,507
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>307,507</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>309,507</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>67,176,890</b>	<b>9,463,304</b>	<b>12,902,461</b>	<b>11,912,648</b>	<b>3,759,319</b>	<b>3,857,510</b>	<b>109,072,132</b>

# School District No. 44 (North Vancouver)

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 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	62,633,145	16,602,567	79,235,712	4,504,380	83,740,092	83,454,015
1.03 Career Programs	335,023	74,198	409,221	66,250	475,471	495,399
1.07 Library Services	2,644,208	674,286	3,318,494	17,000	3,335,494	3,322,869
1.08 Counselling	2,184,982	568,907	2,753,889	24,500	2,778,389	2,986,451
1.10 Special Education	17,310,231	3,955,917	21,266,148	335,400	21,601,548	21,269,043
1.30 English Language Learning	1,025,101	266,863	1,291,964	8,000	1,299,964	1,444,985
1.31 Aboriginal Education	1,056,524	246,424	1,302,948	48,700	1,351,648	1,338,734
1.41 School Administration	6,371,120	1,341,022	7,712,142	122,900	7,835,042	7,832,036
1.60 Summer School	283,591	63,533	347,124	13,200	360,324	316,943
1.62 International and Out of Province Students	2,745,041	703,850	3,448,891	1,444,800	4,893,691	4,514,321
1.64 Other	246,295	48,438	294,733	2,852,620	3,147,353	3,104,139
<b>Total Function 1</b>	<b>96,835,261</b>	<b>24,546,005</b>	<b>121,381,266</b>	<b>9,437,750</b>	<b>130,819,016</b>	<b>130,078,935</b>
<b>4 District Administration</b>						
4.11 Educational Administration	707,619	135,022	842,641	241,640	1,084,281	1,027,332
4.40 School District Governance	169,061	24,395	193,456	114,400	307,856	307,699
4.41 Business Administration	2,475,337	548,469	3,023,806	737,317	3,761,123	2,914,444
<b>Total Function 4</b>	<b>3,352,017</b>	<b>707,886</b>	<b>4,059,903</b>	<b>1,093,357</b>	<b>5,153,260</b>	<b>4,249,475</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	882,948	185,071	1,068,019	539,100	1,607,119	1,664,061
5.50 Maintenance Operations	7,321,430	1,538,388	8,859,818	2,115,850	10,975,668	10,857,858
5.52 Maintenance of Grounds	370,969	78,479	449,448	365,000	814,448	995,664
5.56 Utilities	-	-	-	2,875,221	2,875,221	2,825,810
<b>Total Function 5</b>	<b>8,575,347</b>	<b>1,801,938</b>	<b>10,377,285</b>	<b>5,895,171</b>	<b>16,272,456</b>	<b>16,343,393</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	309,507	65,443	374,950	91,000	465,950	450,308
<b>Total Function 7</b>	<b>309,507</b>	<b>65,443</b>	<b>374,950</b>	<b>91,000</b>	<b>465,950</b>	<b>450,308</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>109,072,132</b>	<b>27,121,272</b>	<b>136,193,404</b>	<b>16,517,278</b>	<b>152,710,682</b>	<b>151,122,111</b>

# School District No. 44 (North Vancouver)

Schedule 3

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

	<b>2019</b>	2018 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>15,647,476</b>	15,551,970
Other Revenue	<b>7,135,000</b>	6,605,000
<b>Total Revenue</b>	<b>22,782,476</b>	22,156,970
<b>Expenses</b>		
Instruction	<b>21,991,203</b>	21,499,007
District Administration	<b>165,000</b>	85,000
Operations and Maintenance	<b>53,310</b>	-
<b>Total Expense</b>	<b>22,209,513</b>	21,584,007
<b>Net Revenue (Expense)</b>	<b>572,963</b>	572,963
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(572,963)</b>	(572,963)
<b>Total Net Transfers</b>	<b>(572,963)</b>	(572,963)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	2,950,000	-	-	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	626,273	506,353		224,000	61,250	268,464	1,098,847	5,317,326	7,051,123
Other			6,950,000						
	626,273	506,353	6,950,000	224,000	61,250	268,464	1,098,847	5,317,326	7,051,123
<b>Less:</b> Allocated to Revenue	626,273	506,353	6,950,000	224,000	61,250	268,464	1,098,847	5,317,326	7,051,123
<b>Deferred Revenue, end of year</b>	-	-	<b>2,950,000</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	626,273	506,353		224,000	61,250	268,464	1,098,847	5,317,326	7,051,123
Other Revenue			6,950,000						
	626,273	506,353	6,950,000	224,000	61,250	268,464	1,098,847	5,317,326	7,051,123
<b>Expenses</b>									
Salaries									
Teachers						78,315	234,945	64,870	5,590,805
Principals and Vice Principals								46,840	
Educational Assistants		417,749					385,868	3,842,077	
Support Staff				163,078			38,222	96,582	
Other Professionals								85,330	
Substitutes						30,000		255,506	
	-	417,749	-	163,078	-	108,315	659,034	4,391,205	5,590,805
Employee Benefits		88,604		34,589		25,856	151,317	926,121	1,460,318
Services and Supplies	53,310		6,950,000	26,333	61,250	134,293	288,496		
	53,310	506,353	6,950,000	224,000	61,250	268,464	1,098,847	5,317,326	7,051,123
<b>Net Revenue (Expense) before Interfund Transfers</b>	572,963	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(572,963)								
	(572,963)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Carfile Youth In-patient Unit	Metro Regional Implementation	Coding and Curriculum	Mental Health HUB	Violence Prevention	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	47,300	300,000	87,000	225,000		<b>3,609,300</b>
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	243,540					<b>15,397,176</b>
Other		65,000			20,000	<b>7,035,000</b>
	243,540	65,000	-	-	20,000	<b>22,432,176</b>
<b>Less:</b> Allocated to Revenue	290,840	165,000	87,000	116,000	20,000	<b>22,782,476</b>
<b>Deferred Revenue, end of year</b>	-	<b>200,000</b>	-	<b>109,000</b>	-	<b>3,259,000</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education	290,840		87,000	116,000		<b>15,647,476</b>
Other Revenue		165,000			20,000	<b>7,135,000</b>
	290,840	165,000	87,000	116,000	20,000	<b>22,782,476</b>
<b>Expenses</b>						
Salaries						
Teachers	117,473					<b>6,086,408</b>
Principals and Vice Principals	13,431			66,915		<b>127,186</b>
Educational Assistants						<b>4,645,694</b>
Support Staff						<b>297,882</b>
Other Professionals						<b>85,330</b>
Substitutes	10,000		55,000			<b>350,506</b>
	140,904	-	55,000	66,915	-	<b>11,593,005</b>
Employee Benefits	49,397		9,900	14,085		<b>2,760,187</b>
Services and Supplies	100,539	165,000	22,100	35,000	20,000	<b>7,856,321</b>
	290,840	165,000	87,000	116,000	20,000	<b>22,209,513</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	<b>572,963</b>
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased						<b>(572,963)</b>
	-	-	-	-	-	<b>(572,963)</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	<b>-</b>

# School District No. 44 (North Vancouver)

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

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	5,756,300		5,756,300	5,885,700
<b>Total Revenue</b>	<b>5,756,300</b>	-	<b>5,756,300</b>	5,885,700
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,521,347		9,521,347	9,882,492
<b>Total Expense</b>	<b>9,521,347</b>	-	<b>9,521,347</b>	9,882,492
<b>Net Revenue (Expense)</b>	<b>(3,765,047)</b>	-	<b>(3,765,047)</b>	(3,996,792)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,122,963		1,122,963	821,363
<b>Total Net Transfers</b>	<b>1,122,963</b>	-	<b>1,122,963</b>	821,363
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	4,798,000	(4,798,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>4,798,000</b>	<b>(4,798,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,155,916</b>	<b>(4,798,000)</b>	<b>(2,642,084)</b>	(3,175,429)