

Annual Budget

School District No. 44 (North Vancouver)

June 30, 2019

School District No. 44 (North Vancouver)

June 30, 2019

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 _____ DAY OF _____, 2018;

READ A SECOND TIME THE _____ DAY OF _____, 2018;

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

Chairperson of the Board

(Corporate Seal)

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 _____ DAY OF _____, 2018.

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
Ministry Operating Grant Funded FTE's		
School-Age	15,068.728	15,284.250
Adult	20.000	16.563
Other	107.250	105.250
Total Ministry Operating Grant Funded FTE's	15,195.978	15,406.063
Revenues	\$	\$
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
Total Revenue	179,501,647	178,299,441
Expenses		
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
Total Expense	184,441,542	182,588,610
Net Revenue (Expense)	(4,939,895)	(4,289,169)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,297,811	1,113,740
Budgeted Surplus (Deficit), for the year	(2,642,084)	(3,175,429)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,642,084)	(3,175,429)
Budgeted Surplus (Deficit), for the year	(2,642,084)	(3,175,429)

School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
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	
Total Budget Bylaw Amount	190,362,505	183,409,973

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)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,939,895)	(4,289,169)
Effect of change in Tangible Capital Assets		
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)	
Total Acquisition of Tangible Capital Assets	(10,220,963)	(821,363)
Amortization of Tangible Capital Assets	9,521,347	9,882,492
Total Effect of change in Tangible Capital Assets	(699,616)	9,061,129
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(5,639,511)	4,771,960

School District No. 44 (North Vancouver)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
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
Total Revenue	<u>150,962,871</u>	<u>150,256,771</u>
Expenses		
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
Total Expense	<u>152,710,682</u>	<u>151,122,111</u>
Net Revenue (Expense)	<u>(1,747,811)</u>	<u>(865,340)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,297,811</u>	<u>1,113,740</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(550,000)	(248,400)
Total Net Transfers	<u>(550,000)</u>	<u>(248,400)</u>
Budgeted Surplus (Deficit), for the year	<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
	\$	\$
Provincial Grants - Ministry of Education		
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
Total Provincial Grants - Ministry of Education	133,781,182	133,277,362
Provincial Grants - Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition		
Summer School Fees	90,000	104,275
International and Out of Province Students	9,412,500	9,185,000
Total Tuition	9,502,500	9,289,275
Other Revenues		
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
Total Other Revenue	5,043,566	5,068,196
Rentals and Leases	2,094,323	2,030,638
Investment Income	526,300	576,300
Total Operating Revenue	150,962,871	150,256,771

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
	\$	\$
Salaries		
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
Total Salaries	109,072,132	108,166,265
Employee Benefits	27,121,272	26,526,034
Total Salaries and Benefits	136,193,404	134,692,299
Services and Supplies		
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
Total Services and Supplies	16,517,278	16,429,812
Total Operating Expense	152,710,682	151,122,111

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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
Total Function 1	67,176,890	9,346,204	12,594,954	3,712,041	337,962	3,667,210	96,835,261
4 District Administration							
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
Total Function 4	-	117,100	-	1,083,225	2,148,692	3,000	3,352,017
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	7,117,382	1,272,665	185,300	8,575,347
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	67,176,890	9,463,304	12,902,461	11,912,648	3,759,319	3,857,510	109,072,132

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	96,835,261	24,546,005	121,381,266	9,437,750	130,819,016	130,078,935
4 District Administration						
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
Total Function 4	3,352,017	707,886	4,059,903	1,093,357	5,153,260	4,249,475
5 Operations and Maintenance						
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
Total Function 5	8,575,347	1,801,938	10,377,285	5,895,171	16,272,456	16,343,393
7 Transportation and Housing						
7.70 Student Transportation	309,507	65,443	374,950	91,000	465,950	450,308
Total Function 7	309,507	65,443	374,950	91,000	465,950	450,308
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	109,072,132	27,121,272	136,193,404	16,517,278	152,710,682	151,122,111

School District No. 44 (North Vancouver)

Schedule 3

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

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

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
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	2,950,000	-	-	-	-	-	-
Add: 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
Less: 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
Deferred Revenue, end of year	-	-	2,950,000	-	-	-	-	-	-
Revenues									
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
Expenses									
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
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, 2019

	Carfile Youth In-patient Unit	Metro Regional Implementation	Coding and Curriculum	Mental Health HUB	Violence Prevention	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	47,300	300,000	87,000	225,000		3,609,300
Add: Restricted Grants						
Provincial Grants - Ministry of Education	243,540					15,397,176
Other		65,000			20,000	7,035,000
	243,540	65,000	-	-	20,000	22,432,176
Less: Allocated to Revenue	290,840	165,000	87,000	116,000	20,000	22,782,476
Deferred Revenue, end of year	-	200,000	-	109,000	-	3,259,000
Revenues						
Provincial Grants - Ministry of Education	290,840		87,000	116,000		15,647,476
Other Revenue		165,000			20,000	7,135,000
	290,840	165,000	87,000	116,000	20,000	22,782,476
Expenses						
Salaries						
Teachers	117,473					6,086,408
Principals and Vice Principals	13,431			66,915		127,186
Educational Assistants						4,645,694
Support Staff						297,882
Other Professionals						85,330
Substitutes	10,000		55,000			350,506
	140,904	-	55,000	66,915	-	11,593,005
Employee Benefits	49,397		9,900	14,085		2,760,187
Services and Supplies	100,539	165,000	22,100	35,000	20,000	7,856,321
	290,840	165,000	87,000	116,000	20,000	22,209,513
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, 2019

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