Annual Budget

# School District No. 44 (North Vancouver)

June 30, 2013

Fiscal Year 2012/2013

May 17, 2012 15:48

# School District No. 44 (North Vancouver)

June 30, 2013

Table of Contents


Bylaw ..... 1

Annual Budget - Revenue and Expense - Statement 2 ..... 2

Annual Budget - Change 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 Source ..... 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 ..... 12


*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 2012/2013 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 2012/2013.

3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of $156,638,748 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 22nd DAY OF MAY, 2012;

READ A SECOND TIME THE 22nd DAY OF MAY, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF MAY, 2012;

Signatures applied to original document

**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 2012/2013, adopted by the Board the 22nd DAY OF MAY, 2012.

**Secretary Treasurer**

# School District No. 44 (North Vancouver)



Annual Budget - Revenue and Expense
Year Ended June 30, 2013

| | 2013 Annual Budget | 2012 Amended Annual Budget |
|---|---|---|
| **Ministry Operating Grant Funded FTE's** | | |
| School-Age | **15,242.000** | 15,332.594 |
| Adult | **30.000** | 37.938 |
| Other | **122.625** | 122.625 |
| **Total Ministry Operating Grant Funded FTE's** | **15,394.625** | 15,493.157 |
| | | |
| **Revenue** | **$** | $ |
| Provincial Grants | | |
| Ministry of Education | **129,439,913** | 128,614,482 |
| Other | **150,000** | 150,000 |
| Federal Grants | **2,500** | 2,500 |
| Tuition | **7,385,250** | 7,822,250 |
| Other Revenue | **8,789,371** | 2,339,096 |
| Rentals and Leases | **1,499,703** | 1,405,783 |
| Investment Income | **352,000** | 300,000 |
| Gain (Loss) on Disposal of Capital Assets | **9,000,000** | |
| Amortization of Deferred Capital Revenue | **4,829,479** | |
| **Total Revenue** | **161,448,216** | 140,634,111 |
| | | |
| **Expense** | | |
| Instruction | **126,451,711** | 120,054,395 |
| District Administration | **5,162,757** | 4,614,776 |
| Operations and Maintenance | **15,043,576** | 14,689,148 |
| Transportation and Housing | **503,192** | 496,662 |
| Interest | | 9,058 |
| Amortization of Capital Assets | **8,020,011** | |
| **Total Expense** | **155,181,247** | 139,864,039 |
| | | |
| **Net Revenue (Expense)** | **6,266,969** | 770,072 |
| | | |
| **Budgeted Allocation (Retirement) of Surplus (Deficit)** | **1,000,000** | 837,500 |
| **Budgeted Transfers (to) from other funds (2012 only)** | | (1,607,572) |
| | | |
| **Budgeted Surplus (Deficit), for the year** | **7,266,969** | - |
| | | |
| **Budgeted Surplus (Deficit), for the year comprised of:** | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | **7,266,969** | |
| **Budgeted Surplus (Deficit), for the year** | **7,266,969** | - |

# School District No. 44 (North Vancouver)



Annual Budget - Revenue and Expense
Year Ended June 30, 2013

| | **2013 Annual Budget** | 2012 Amended Annual Budget |
|---|---|---|
| **Budget Bylaw Amount** | | |
| Operating - Total Expense | **139,439,100** | 139,864,039 |
| Operating - Capital Assets Purchased | **380,000** | 1,607,572 |
| Special Purpose Funds - Total Expense | **7,722,136** | |
| Special Purpose Funds - Capital Assets Purchased | **1,077,501** | |
| Capital Fund - Total Expense | **8,020,011** | |
| **Total Budget Bylaw Amount** | **156,638,748** | 141,471,611 |

**Approved by the Board**

Signatures applied to original document

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 - Change in Net Financial Assets (Debt)
Year Ended June 30, 2013

| | 2013 Annual Budget |
|---|---|
| | $ |
| **Surplus (Deficit) for the year** | **6,266,969** |
| **Effect of change in Tangible Capital Assets** | |
| Acquisition of Tangible Capital Assets | |
| From Operating and Special Purpose Funds | **(1,457,501)** |
| From Deferred Capital Revenue | **(15,155,564)** |
| **Total Acquisition of Tangible Capital Assets** | **(16,613,065)** |
| Amortization of Tangible Capital Assets | **8,020,011** |
| **Total Effect of change in Tangible Capital Assets** | **(8,593,054)** |
| | **-** |
| **(Increase) Decrease in Net Financial Assets (Debt)** | **(2,326,085)** |

# School District No. 44 (North Vancouver)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

| | **2013 Annual Budget** | 2012 Amended Annual Budget |
|---|---|---|
| | **$** | $ |
| **Revenue** | | |
| Provincial Grants | | |
| Ministry of Education | **127,090,276** | 128,614,482 |
| Other | **150,000** | 150,000 |
| Federal Grants | **2,500** | 2,500 |
| Tuition | **7,385,250** | 7,822,250 |
| Other Revenue | **2,341,371** | 2,339,096 |
| Rentals and Leases | **1,499,703** | 1,405,783 |
| Investment Income | **350,000** | 300,000 |
| **Total Revenue** | **138,819,100** | 140,634,111 |
| **Expense** | | |
| Instruction | **118,814,575** | 120,054,395 |
| District Administration | **5,077,757** | 4,614,776 |
| Operations and Maintenance | **15,043,576** | 14,689,148 |
| Transportation and Housing | **503,192** | 496,662 |
| Interest | | 9,058 |
| **Total Expense** | **139,439,100** | 139,864,039 |
| **Net Revenue (Expense)** | **(620,000)** | 770,072 |
| **Budgeted Prior Year Surplus Appropriation** | **1,000,000** | 837,500 |
| **Net Transfers (to) from other funds** | | |
| Capital Assets Purchased | **(380,000)** | (1,607,572) |
| **Total Net Transfers** | **(380,000)** | (1,607,572) |
| **Budgeted Surplus (Deficit), for the year** | **-** | - |

# School District No. 44 (North Vancouver)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

| | **2013 Annual Budget** | 2012 Amended Annual Budget |
|---|---|---|
| | **$** | $ |
| **Provincial Grants - Ministry of Education** | | |
| Operating Grant, Ministry of Education | **122,350,746** | 123,772,502 |
| Other Ministry of Education Grants | | |
| Pay Equity | **2,966,046** | 2,966,046 |
| OLEP Second Language | **275,566** | 275,566 |
| Community Link Funding | **1,043,826** | 1,043,826 |
| Ready / Set / Learn | **61,250** | 63,700 |
| Strong Start Grants | **224,000** | 224,000 |
| Scorer Training / Marker Training | **18,842** | 18,842 |
| Adult Education (Education Guarantee) | **60,000** | 160,000 |
| Carbon Tax Refund | **90,000** | 90,000 |
| **Total Provincial Grants - Ministry of Education** | **127,090,276** | 128,614,482 |
| **Provincial Grants - Other** | **150,000** | 150,000 |
| **Federal Grants** | **2,500** | 2,500 |
| **Tuition** | | |
| Summer School Fees | **114,250** | 114,250 |
| Continuing Education | **25,000** | 30,000 |
| Offshore Tuition Fees | **7,246,000** | 7,678,000 |
| **Total Tuition** | **7,385,250** | 7,822,250 |
| **Other Revenue** | | |
| Miscellaneous | | |
| Outdoor School | **754,500** | 1,286,500 |
| Reading 44 / Math 44 | **31,000** | 48,000 |
| Band & Strings | **508,375** | 502,800 |
| Recoveries and Donations | **150,000** | 47,000 |
| Crossing Guards / School Meals / IEP / BC Hydro Energy Manager | **486,796** | 454,796 |
| Artists for Kids | **410,700** | |
| **Total Other Revenue** | **2,341,371** | 2,339,096 |
| **Rentals and Leases** | **1,499,703** | 1,405,783 |
| **Investment Income** | **350,000** | 300,000 |
| **Total Operating Revenue** | **138,819,100** | 140,634,111 |

# School District No. 44 (North Vancouver)

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

| | **2013 Annual Budget** | 2012 Amended Annual Budget |
|---|---|---|
| | **$** | $ |
| **Salaries** | | |
| Teachers | **64,001,070** | 64,505,704 |
| Principals and Vice Principals | **8,489,504** | 8,482,937 |
| Educational Assistants | **11,637,860** | 11,653,888 |
| Support Staff | **11,375,590** | 11,545,928 |
| Other Professionals | **3,641,391** | 3,310,213 |
| Substitutes | **3,564,810** | 3,534,311 |
| **Total Salaries** | **102,710,225** | 103,032,981 |
| **Employee Benefits** | **23,910,816** | 23,194,567 |
| **Total Salaries and Benefits** | **126,621,041** | 126,227,548 |
| **Services and Supplies** | | |
| Services | **4,864,437** | 4,978,974 |
| Student Transportation | **84,000** | 142,000 |
| Professional Development and Travel | **663,839** | 676,339 |
| Rentals and Leases | **6,000** | 6,000 |
| Dues and Fees | **58,700** | 58,700 |
| Insurance | **448,700** | 442,700 |
| Interest | **-** | 9,058 |
| Supplies | **4,557,883** | 5,188,220 |
| Bad Debts | **-** | - |
| Utilities | **2,134,500** | 2,134,500 |
| **Total Services and Supplies** | **12,818,059** | 13,636,491 |
| **Total Operating Expense** | **139,439,100** | 139,864,039 |

# School District No. 44 (North Vancouver)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

| | 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 | 49,689,439 | 3,001,039 | 1,672,073 | 1,518,206 | | 2,378,628 | **58,259,385** |
| 1.03 Career Programs | 12,122 | | | 178,881 | | 4,200 | **195,203** |
| 1.07 Library Services | 1,697,131 | 84,895 | 163,821 | 138,531 | | 68,000 | **2,152,378** |
| 1.08 Counselling | 2,269,943 | | | | | 52,000 | **2,321,943** |
| 1.10 Special Education | 6,537,077 | 371,416 | 9,127,178 | 477,318 | | 573,300 | **17,086,289** |
| 1.30 English Language Learning | 916,754 | | | 108,456 | | 33,500 | **1,058,710** |
| 1.31 Aboriginal Education | 450,043 | 106,119 | 367,076 | | | 9,000 | **932,238** |
| 1.41 School Administration | | 4,819,916 | | 1,005,411 | | 183,382 | **6,008,709** |
| 1.60 Summer School | 310,762 | | | 40,000 | | | **350,762** |
| 1.61 Continuing Education | 138,915 | | | 71,603 | | 15,000 | **225,518** |
| 1.62 Off Shore Students | 1,969,884 | | | 83,311 | 86,741 | 30,000 | **2,169,936** |
| 1.64 Other | | | | 226,740 | 20,000 | 19,000 | **265,740** |
| **Total Function 1** | **63,992,070** | **8,383,385** | **11,330,148** | **3,848,457** | **106,741** | **3,366,010** | **91,026,811** |
| **4 District Administration** | | | | | | | |
| 4.11 Educational Administration | | | | | 660,041 | | **660,041** |
| 4.40 School District Governance | | | | | 150,737 | | **150,737** |
| 4.41 Business Administration | | 106,119 | | 877,178 | 1,504,921 | 6,000 | **2,494,218** |
| **Total Function 4** | **-** | **106,119** | **-** | **877,178** | **2,315,699** | **6,000** | **3,304,996** |
| **5 Operations and Maintenance** | | | | | | | |
| 5.41 Operations and Maintenance Administration | 9,000 | | | 51,000 | 639,302 | | **699,302** |
| 5.50 Maintenance Operations | | | | 6,172,360 | 579,649 | 180,000 | **6,932,009** |
| 5.52 Maintenance of Grounds | | | | 401,266 | | | **401,266** |
| 5.56 Utilities | | | | | | | **-** |
| **Total Function 5** | **9,000** | **-** | **-** | **6,624,626** | **1,218,951** | **180,000** | **8,032,577** |
| **7 Transportation and Housing** | | | | | | | |
| 7.70 Student Transportation | | | 307,712 | 25,329 | | 12,800 | **345,841** |
| **Total Function 7** | **-** | **-** | **307,712** | **25,329** | **-** | **12,800** | **345,841** |
| **9 Debt Services** | | | | | | | |
| 9.94 Interest on Temporary Borrowing | | | | | | | **-** |
| **Total Function 9** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Functions 1 - 9** | **64,001,070** | **8,489,504** | **11,637,860** | **11,375,590** | **3,641,391** | **3,564,810** | **102,710,225** |

# School District No. 44 (North Vancouver)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2013 Annual Budget | 2012 Amended Annual Budget |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| **1 Instruction** | | | | | | |
| 1.02 Regular Instruction | **58,259,385** | 14,302,319 | **72,561,704** | 3,647,884 | **76,209,588** | 76,623,890 |
| 1.03 Career Programs | **195,203** | 42,068 | **237,271** | 175,750 | **413,021** | 334,502 |
| 1.07 Library Services | **2,152,378** | 496,892 | **2,649,270** | 58,700 | **2,707,970** | 2,843,078 |
| 1.08 Counselling | **2,321,943** | 547,288 | **2,869,231** | 25,500 | **2,894,731** | 2,920,289 |
| 1.10 Special Education | **17,086,289** | 3,760,173 | **20,846,462** | 327,850 | **21,174,312** | 20,575,697 |
| 1.30 English Language Learning | **1,058,710** | 246,587 | **1,305,297** | 34,748 | **1,340,045** | 1,254,205 |
| 1.31 Aboriginal Education | **932,238** | 208,748 | **1,140,986** | 34,500 | **1,175,486** | 1,138,938 |
| 1.41 School Administration | **6,008,709** | 1,234,236 | **7,242,945** | 165,998 | **7,408,943** | 7,231,507 |
| 1.60 Summer School | **350,762** | 82,112 | **432,874** | 12,000 | **444,874** | 447,139 |
| 1.61 Continuing Education | **225,518** | 51,196 | **276,714** | 85,000 | **361,714** | 1,518,908 |
| 1.62 Off Shore Students | **2,169,936** | 505,678 | **2,675,614** | 789,900 | **3,465,514** | 3,925,063 |
| 1.64 Other | **265,740** | 39,008 | **304,748** | 913,629 | **1,218,377** | 1,241,179 |
| **Total Function 1** | **91,026,811** | **21,516,305** | **112,543,116** | **6,271,459** | **118,814,575** | 120,054,395 |
| **4 District Administration** | | | | | | |
| 4.11 Educational Administration | **660,041** | 122,903 | **782,944** | 293,600 | **1,076,544** | 1,058,752 |
| 4.40 School District Governance | **150,737** | 21,028 | **171,765** | 101,700 | **273,465** | 261,185 |
| 4.41 Business Administration | **2,494,218** | 488,230 | **2,982,448** | 745,300 | **3,727,748** | 3,294,839 |
| **Total Function 4** | **3,304,996** | **632,161** | **3,937,157** | **1,140,600** | **5,077,757** | 4,614,776 |
| **5 Operations and Maintenance** | | | | | | |
| 5.41 Operations and Maintenance Administration | **699,302** | 152,303 | **851,605** | 522,900 | **1,374,505** | 1,153,615 |
| 5.50 Maintenance Operations | **6,932,009** | 1,449,942 | **8,381,951** | 2,278,500 | **10,660,451** | 10,543,005 |
| 5.52 Maintenance of Grounds | **401,266** | 86,754 | **488,020** | 396,100 | **884,120** | 868,028 |
| 5.56 Utilities | **-** | | **-** | 2,124,500 | **2,124,500** | 2,124,500 |
| **Total Function 5** | **8,032,577** | **1,688,999** | **9,721,576** | **5,322,000** | **15,043,576** | 14,689,148 |
| **7 Transportation and Housing** | | | | | | |
| 7.70 Student Transportation | **345,841** | 73,351 | **419,192** | 84,000 | **503,192** | 496,662 |
| **Total Function 7** | **345,841** | **73,351** | **419,192** | **84,000** | **503,192** | 496,662 |
| **9 Debt Services** | | | | | | |
| 9.94 Interest on Temporary Borrowing | **-** | | **-** | | **-** | 9,058 |
| **Total Function 9** | **-** | **-** | **-** | **-** | **-** | 9,058 |
| **Total Functions 1 - 9** | **102,710,225** | **23,910,816** | **126,621,041** | **12,818,059** | **139,439,100** | 139,864,039 |

# School District No. 44 (North Vancouver)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

| | 2013 Annual Budget |
|---|---|
| | $ |
| **Revenue** | |
| Provincial Grants | |
| Ministry of Education | **2,349,637** |
| Other Revenue | **6,448,000** |
| Investment Income | **2,000** |
| **Total Revenue** | **8,799,637** |
| | |
| **Expense** | |
| Instruction | **7,637,136** |
| District Administration | **85,000** |
| **Total Expense** | **7,722,136** |
| | |
| **Net Revenue (Expense)** | **1,077,501** |
| | |
| **Net Transfers (to) from other funds** | |
| Capital Assets Purchased | **(1,077,501)** |
| **Total Net Transfers** | **(1,077,501)** |
| | |
| **Budgeted Surplus (Deficit), for the year** | **-** |

# School District No. 44 (North Vancouver)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

| | Annual Facility Grant | Learning Improvement Fund | Special Education Equipment | School Generated Funds | Metro Regional Implementation | Violence Prevention | TOTAL |
|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ |
| **Deferred Revenue, beginning of year** | - | | | 2,500,000 | 220,000 | 27,000 | 2,747,000 |
| **Deferred Revenue, beginning of year, as restated** | - | - | - | 2,500,000 | 220,000 | 27,000 | 2,747,000 |
| **Add:** Restricted Grants | | | | | | | |
| Provincial Grants - Ministry of Education | 749,701 | 1,572,136 | 27,800 | | | | 2,349,637 |
| Other | | | | 6,345,000 | 85,000 | 20,000 | 6,450,000 |
| | 749,701 | 1,572,136 | 27,800 | 6,345,000 | 85,000 | 20,000 | 8,799,637 |
| **Less:** Allocated to Revenue | 749,701 | 1,572,136 | 27,800 | 6,345,000 | 85,000 | 20,000 | 8,799,637 |
| **Deferred Revenue, end of year** | **-** | **-** | **-** | **2,500,000** | **220,000** | **27,000** | **2,747,000** |
| **Revenue** | | | | | | | |
| Provincial Grants - Ministry of Education | 749,701 | 1,572,136 | 27,800 | | | | 2,349,637 |
| Other Revenue | | | | 6,345,000 | 83,000 | 20,000 | 6,448,000 |
| Investment Income | | | | | 2,000 | | 2,000 |
| | 749,701 | 1,572,136 | 27,800 | 6,345,000 | 85,000 | 20,000 | 8,799,637 |
| **Expense** | | | | | | | |
| Salaries | | | | | | | |
| Teachers | | 708,883 | | | | | 708,883 |
| Educational Assistants | | 327,230 | | | | | 327,230 |
| Substitutes | | 35,000 | | | | | 35,000 |
| | - | 1,071,113 | - | - | - | - | 1,071,113 |
| Employee Benefits | | 231,944 | | | | | 231,944 |
| Services and Supplies | | | | 6,045,000 | 85,000 | 20,000 | 6,150,000 |
| Contingency for September Staffing Plan | | 269,079 | | | | | 269,079 |
| | - | 1,572,136 | - | 6,045,000 | 85,000 | 20,000 | 7,722,136 |
| **Net Revenue (Expense) before Interfund Transfers** | 749,701 | - | 27,800 | 300,000 | - | - | 1,077,501 |
| **Interfund Transfers** | | | | | | | |
| Capital Assets Purchased | (749,701) | | (27,800) | (300,000) | | | (1,077,501) |
| | (749,701) | - | (27,800) | (300,000) | - | - | (1,077,501) |
| **Net Revenue (Expense)** | - | - | - | - | - | - | - |

# School District No. 44 (North Vancouver)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2013

| | 2013 Annual Budget | | |
|---|---|---|---|
| | Invested in Capital Assets | Local Capital | Fund Balance |
| | $ | $ | $ |
| **Revenue** | | | |
| Provincial Grants | | | |
| Gain (Loss) on Disposal of Capital Assets | 9,000,000 | | 9,000,000 |
| Amortization of Deferred Capital Revenue | 4,829,479 | | 4,829,479 |
| **Total Revenue** | 13,829,479 | - | 13,829,479 |
| **Expense** | | | |
| Amortization of Capital Assets | 8,020,011 | | 8,020,011 |
| **Total Expense** | 8,020,011 | - | 8,020,011 |
| **Net Revenue (Expense)** | 5,809,468 | - | 5,809,468 |
| **Net Transfers (to) from other funds** | | | |
| Capital Assets Purchased | 1,457,501 | | 1,457,501 |
| **Total Net Transfers** | 1,457,501 | - | 1,457,501 |
| **Other Adjustments to Fund Balances** | | | |
| District Portion of Proceeds on Disposal | (9,000,000) | 9,000,000 | - |
| **Total Other Adjustments to Fund Balances** | (9,000,000) | 9,000,000 | - |
| **Budgeted Surplus (Deficit), for the year** | (1,733,031) | 9,000,000 | 7,266,969 |