

Annual Budget

School District No. 44 (North Vancouver)

June 30, 2013

School District No. 44 (North Vancouver)

June 30, 2013

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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 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;

(Corporate Seal)

Original Signed
Chairperson of the Board

Original Signed
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.

Original Signed
Secretary Treasurer

School District No. 44 (North Vancouver)

Statement 2

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)

Statement 2

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

Original Signed

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed

Signature of the Superintendent

Date Signed

Original Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 44 (North Vancouver)

Statement 4

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)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013	2012 Amended
	Annual Budget	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)

Schedule 2A

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)

Schedule 2B

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)

Schedule 3

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)

Schedule 4

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