

Annual Budget

School District No. 44 (North Vancouver)

June 30, 2017

School District No. 44 (North Vancouver)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$173,608,400 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 17th DAY OF MAY, 2016;

READ A SECOND TIME THE 17th DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF MAY, 2016;

(Corporate Seal)

Original signed by C. Sacre

Chairperson of the Board

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 2016/2017, adopted by the Board the 17th DAY OF MAY, 2016.

Original signed by G. Allison

Secretary Treasurer

School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,497,000	15,392,938
Adult	15,000	18,125
Other	74,250	74,250
Total Ministry Operating Grant Funded FTE's	15,586,250	15,485,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education	137,799,021	135,669,614
Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition	9,275,000	9,019,500
Other Revenue	11,317,306	11,298,075
Rentals and Leases	1,889,716	1,951,754
Investment Income	431,300	430,000
Gain (Loss) on Disposal of Tangible Capital Assets		5,041,482
Amortization of Deferred Capital Revenue	5,596,088	5,523,702
Total Revenue	166,323,431	168,949,127
Expenses		
Instruction	139,177,140	136,172,755
District Administration	5,073,110	5,070,724
Operations and Maintenance	27,814,095	25,007,580
Transportation and Housing	326,709	378,196
Debt Services		30,000
Total Expense	172,391,054	166,659,255
Net Revenue (Expense)	(6,067,623)	2,289,872
Budgeted Allocation (Retirement) of Surplus (Deficit)	990,479	1,239,981
Budgeted Surplus (Deficit), for the year	(5,077,144)	3,529,853
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(5,077,144)	3,529,853
Budgeted Surplus (Deficit), for the year	(5,077,144)	3,529,853

School District No. 44 (North Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	149,639,247	146,267,570
Operating - Tangible Capital Assets Purchased	375,000	1,862,400
Special Purpose Funds - Total Expense	10,861,229	10,475,281
Special Purpose Funds - Tangible Capital Assets Purchased	842,346	1,018,673
Capital Fund - Total Expense	11,890,578	9,916,404
Total Budget Bylaw Amount	173,608,400	169,540,328

Approved by the Board

Original signed by Chair C. Sacre	May 17, 2016
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Superintendent J. Lewis	May 18, 2016
Signature of the Superintendent	Date Signed
Original signed by Secretary Treasurer G. Allison	May 17, 2016
Signature of the Secretary Treasurer	Date Signed

School District No. 44 (North Vancouver)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(6,067,623)	2,289,872
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,217,346)	(2,881,073)
Total Acquisition of Tangible Capital Assets	(1,217,346)	(2,881,073)
Amortization of Tangible Capital Assets	11,890,578	9,916,404
Total Effect of change in Tangible Capital Assets	10,673,232	7,035,331
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	4,605,609	9,325,203

School District No. 44 (North Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	132,705,223	130,675,660
Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition	9,275,000	9,019,500
Other Revenue	4,707,529	4,798,075
Rentals and Leases	1,889,716	1,951,754
Investment Income	431,300	430,000
Total Revenue	149,023,768	146,889,989
Expenses		
Instruction	128,400,911	125,782,474
District Administration	4,988,110	4,985,724
Operations and Maintenance	15,923,517	15,091,176
Transportation and Housing	326,709	378,196
Debt Services		30,000
Total Expense	149,639,247	146,267,570
Net Revenue (Expense)	(615,479)	622,419
Budgeted Prior Year Surplus Appropriation	990,479	1,239,981
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(375,000)	(1,862,400)
Total Net Transfers	(375,000)	(1,862,400)
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, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	129,630,334	127,576,621
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Score/Marker Training	18,842	18,842
Carbon Tax Refund	90,000	90,000
Curriculum Implementation	-	24,150
Total Provincial Grants - Ministry of Education	132,705,223	130,675,660
Provincial Grants - Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition		
Summer School Fees	90,000	90,000
Offshore Tuition Fees	9,185,000	8,929,500
Total Tuition	9,275,000	9,019,500
Other Revenues		
Miscellaneous		
Cheakamus Centre	2,083,349	2,129,975
District Miscellaneous	225,000	277,000
Band & Strings	540,000	520,000
Recoveries and Donations	168,000	167,000
School Miscellaneous	363,000	348,500
Artists for Kids	330,000	390,700
Academy Fees	998,180	964,900
Total Other Revenue	4,707,529	4,798,075
Rentals and Leases	1,889,716	1,951,754
Investment Income	431,300	430,000
Total Operating Revenue	149,023,768	146,889,989

School District No. 44 (North Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	67,750,288	65,623,018
Principals and Vice Principals	8,978,687	8,780,901
Educational Assistants	12,445,210	12,049,086
Support Staff	11,607,818	11,185,648
Other Professionals	3,387,992	3,402,990
Substitutes	4,297,826	3,669,081
Total Salaries	108,467,821	104,710,724
Employee Benefits	25,999,963	27,549,608
Total Salaries and Benefits	134,467,784	132,260,332
Services and Supplies		
Services	7,711,762	7,132,038
Student Transportation	61,500	61,500
Professional Development and Travel	627,000	582,850
Rentals and Leases	40,000	46,500
Dues and Fees	59,100	59,100
Insurance	349,000	349,000
Interest	-	30,000
Supplies	3,367,550	3,535,750
Utilities	2,955,551	2,210,500
Total Services and Supplies	15,171,463	14,007,238
Total Operating Expense	149,639,247	146,267,570

School District No. 44 (North Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	52,486,813	3,301,053	1,659,365	1,748,587		3,116,994	62,312,812
1.03 Career Programs	78,225		22,017	226,730		9,261	336,233
1.07 Library Services	1,799,164	44,339	217,030	163,387		60,000	2,283,920
1.08 Counselling	2,173,773					50,000	2,223,773
1.10 Special Education	6,938,513	321,459	9,939,998	492,814		709,015	18,401,799
1.30 English Language Learning	1,040,386					31,000	1,071,386
1.31 Aboriginal Education	464,654	110,848	419,652			12,077	1,007,231
1.41 School Administration		5,090,140		858,856		31,019	5,980,015
1.60 Summer School	125,941			25,000		12,500	163,441
1.62 Off Shore Students	2,633,819			88,124	145,798	30,000	2,897,741
1.64 Other				15,000	120,501	13,500	149,001
Total Function 1	67,741,288	8,867,839	12,258,062	3,618,498	266,299	4,075,366	96,827,352
4 District Administration							
4.11 Educational Administration					630,737		630,737
4.40 School District Governance					166,653		166,653
4.41 Business Administration		110,848		1,049,306	1,137,351	14,115	2,311,620
Total Function 4	-	110,848	-	1,049,306	1,934,741	14,115	3,109,010
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	9,000			52,591	756,187		817,778
5.50 Maintenance Operations				6,511,892	430,765	195,300	7,137,957
5.52 Maintenance of Grounds				356,086			356,086
5.56 Utilities							-
Total Function 5	9,000	-	-	6,920,569	1,186,952	195,300	8,311,821
7 Transportation and Housing							
7.70 Student Transportation			187,148	19,445		13,045	219,638
Total Function 7	-	-	187,148	19,445	-	13,045	219,638
9 Debt Services							
9.92 Interest on Bank Loans							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	67,750,288	8,978,687	12,445,210	11,607,818	3,387,992	4,297,826	108,467,821

School District No. 44 (North Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	62,312,812	15,715,455	78,028,267	3,542,630	81,570,897	80,006,733
1.03 Career Programs	336,233	73,852	410,085	128,500	538,585	713,991
1.07 Library Services	2,283,920	544,589	2,828,509	11,000	2,839,509	2,769,880
1.08 Counselling	2,223,773	543,286	2,767,059	24,500	2,791,559	2,818,749
1.10 Special Education	18,401,799	4,072,710	22,474,509	295,350	22,769,859	22,197,347
1.30 English Language Learning	1,071,386	261,382	1,332,768	1,000	1,333,768	1,281,931
1.31 Aboriginal Education	1,007,231	230,919	1,238,150	39,800	1,277,950	1,249,347
1.41 School Administration	5,980,015	1,347,346	7,327,361	131,900	7,459,261	7,671,469
1.60 Summer School	163,441	38,665	202,106	16,000	218,106	351,033
1.62 Off Shore Students	2,897,741	702,752	3,600,493	1,076,800	4,677,293	4,178,825
1.64 Other	149,001	23,938	172,939	2,751,185	2,924,124	2,543,169
Total Function 1	96,827,352	23,554,894	120,382,246	8,018,665	128,400,911	125,782,474
4 District Administration						
4.11 Educational Administration	630,737	102,101	732,838	212,397	945,235	1,071,324
4.40 School District Governance	166,653	22,748	189,401	99,100	288,501	292,201
4.41 Business Administration	2,311,620	522,804	2,834,424	919,950	3,754,374	3,622,199
Total Function 4	3,109,010	647,653	3,756,663	1,231,447	4,988,110	4,985,724
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	817,778	175,114	992,892	573,300	1,566,192	1,558,609
5.50 Maintenance Operations	7,137,957	1,500,671	8,638,628	1,993,000	10,631,628	10,469,260
5.52 Maintenance of Grounds	356,086	76,060	432,146	340,000	772,146	853,307
5.56 Utilities	-	-	-	2,953,551	2,953,551	2,210,000
Total Function 5	8,311,821	1,751,845	10,063,666	5,859,851	15,923,517	15,091,176
7 Transportation and Housing						
7.70 Student Transportation	219,638	45,571	265,209	61,500	326,709	378,196
Total Function 7	219,638	45,571	265,209	61,500	326,709	378,196
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	30,000
Total Function 9	-	-	-	-	-	30,000
Total Functions 1 - 9	108,467,821	25,999,963	134,467,784	15,171,463	149,639,247	146,267,570

School District No. 44 (North Vancouver)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,093,798	4,993,954
Other Revenue	6,609,777	6,500,000
Total Revenue	11,703,575	11,493,954
Expenses		
Instruction	10,776,229	10,390,281
District Administration	85,000	85,000
Total Expense	10,861,229	10,475,281
Net Revenue (Expense)	842,346	1,018,673
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(842,346)	(1,018,673)
Total Net Transfers	(842,346)	(1,018,673)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	17,470	3,167,683	-	-	-	-	97,534
Add: Restricted Grants									
Provincial Grants - Ministry of Education	679,583	2,661,774	5,223		224,000	61,250	268,464	1,078,500	
Other				6,500,000					
	679,583	2,661,774	5,223	6,500,000	224,000	61,250	268,464	1,078,500	-
Less: Allocated to Revenue	679,583	2,661,774	22,693	6,500,000	224,000	61,250	268,464	1,078,500	97,534
Deferred Revenue, end of year	-	-	-	3,167,683	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	679,583	2,661,774	22,693		224,000	61,250	268,464	1,078,500	97,534
Other Revenue				6,500,000					
	679,583	2,661,774	22,693	6,500,000	224,000	61,250	268,464	1,078,500	97,534
Expenses									
Salaries									
Teachers		1,709,692					46,935	179,916	
Educational Assistants		438,656						408,554	
Support Staff					161,403			36,828	
Substitutes							10,000		
	-	2,148,348	-	-	161,403	-	56,935	625,298	-
Employee Benefits		513,426			34,476		13,447	139,303	
Services and Supplies	159,930			6,200,000	28,121	61,250	198,082	313,899	97,534
	159,930	2,661,774	-	6,200,000	224,000	61,250	268,464	1,078,500	97,534
Net Revenue (Expense) before Interfund Transfers	519,653	-	22,693	300,000	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(519,653)		(22,693)	(300,000)					
	(519,653)	-	(22,693)	(300,000)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Violence Prevention	Cheakamus Special Project	Inside Out	Metro Regional Implementation	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	4,777	18,919	16,548	294,730	3,617,661
Add: Restricted Grants					
Provincial Grants - Ministry of Education					4,978,794
Other	20,000			85,000	6,605,000
	20,000	-	-	85,000	11,583,794
Less: Allocated to Revenue	24,777	-	-	85,000	11,703,575
Deferred Revenue, end of year	-	18,919	16,548	294,730	3,497,880
Revenues					
Provincial Grants - Ministry of Education					5,093,798
Other Revenue	24,777			85,000	6,609,777
	24,777	-	-	85,000	11,703,575
Expenses					
Salaries					
Teachers					1,936,543
Educational Assistants					847,210
Support Staff					198,231
Substitutes					10,000
	-	-	-	-	2,991,984
Employee Benefits					700,652
Services and Supplies	24,777			85,000	7,168,593
	24,777	-	-	85,000	10,861,229
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	842,346
Interfund Transfers					
Tangible Capital Assets Purchased					(842,346)
	-	-	-	-	(842,346)
Net Revenue (Expense)	-	-	-	-	-

School District No. 44 (North Vancouver)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Gain (Loss) on Disposal of Tangible Capital Assets	-		-	5,041,482
Amortization of Deferred Capital Revenue	5,596,088		5,596,088	5,523,702
Total Revenue	5,596,088	-	5,596,088	10,565,184
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	11,890,578		11,890,578	9,916,404
Total Expense	11,890,578	-	11,890,578	9,916,404
Net Revenue (Expense)	(6,294,490)	-	(6,294,490)	648,780
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,217,346		1,217,346	2,881,073
Total Net Transfers	1,217,346	-	1,217,346	2,881,073
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(5,077,144)	-	(5,077,144)	3,529,853