

Annual Budget

School District No. 44 (North Vancouver)

June 30, 2018

School District No. 44 (North Vancouver)

June 30, 2018

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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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$182,458,311 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 27th DAY OF JUNE, 2017;

READ A SECOND TIME THE 27th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF JUNE, 2017;

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 2017/2018, adopted by the Board the _____ DAY OF JUNE, 2017.

Secretary Treasurer

School District No. 44 (North Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,052,000	15,202,250
Adult	23,000	15,563
Other	92,750	88,000
Total Ministry Operating Grant Funded FTE's	15,167,750	15,305,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	143,013,798	136,377,579
Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition	9,275,000	9,890,000
Other Revenue	11,634,658	11,318,729
Rentals and Leases	2,030,638	1,839,716
Investment Income	431,300	431,300
Amortization of Deferred Capital Revenue	5,885,700	5,599,715
Total Revenue	172,286,094	165,472,039
Expenses		
Instruction	146,402,349	138,832,953
District Administration	4,767,629	5,196,169
Operations and Maintenance	26,031,342	25,941,021
Transportation and Housing	453,128	476,357
Total Expense	177,654,448	170,446,500
Net Revenue (Expense)	(5,368,354)	(4,974,461)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,175,425	1,983,884
Budgeted Surplus (Deficit), for the year	(3,192,929)	(2,990,577)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(3,192,929)	(2,990,577)
Budgeted Surplus (Deficit), for the year	(3,192,929)	(2,990,577)

School District No. 44 (North Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	150,671,688	149,692,967
Operating - Tangible Capital Assets Purchased	230,900	455,100
Special Purpose Funds - Total Expense	17,100,268	10,871,041
Special Purpose Funds - Tangible Capital Assets Purchased	572,963	837,100
Capital Fund - Total Expense	9,882,492	9,882,492
Capital Fund - Tangible Capital Assets Purchased from Local Capital	4,000,000	
Total Budget Bylaw Amount	182,458,311	171,738,700

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)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(5,368,354)</u>	<u>(4,974,461)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(803,863)	(1,292,200)
From Local Capital	<u>(4,000,000)</u>	
Total Acquisition of Tangible Capital Assets	<u>(4,803,863)</u>	<u>(1,292,200)</u>
Amortization of Tangible Capital Assets	<u>9,882,492</u>	9,882,492
Total Effect of change in Tangible Capital Assets	<u>5,078,629</u>	<u>8,590,292</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(289,725)</u>	<u>3,615,831</u>

School District No. 44 (North Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	131,945,567	131,274,438
Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition	9,275,000	9,890,000
Other Revenue	5,029,658	4,713,729
Rentals and Leases	2,030,638	1,839,716
Investment Income	431,300	431,300
Total Revenue	148,727,163	148,164,183
Expenses		
Instruction	129,387,081	128,046,912
District Administration	4,682,629	5,111,169
Operations and Maintenance	16,148,850	16,058,529
Transportation and Housing	453,128	476,357
Total Expense	150,671,688	149,692,967
Net Revenue (Expense)	(1,944,525)	(1,528,784)
Budgeted Prior Year Surplus Appropriation	2,175,425	1,983,884
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(230,900)	(455,100)
Total Net Transfers	(230,900)	(455,100)
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, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	128,153,902	127,458,920
Other Ministry of Education Grants		
Pay Equity	2,966,047	2,966,047
Funding for Graduated Adults	12,000	13,413
Transportation Supplement	40,566	40,566
Carbon Tax Grant	90,000	90,000
Return of Administrative Savings	665,252	665,252
Scorer/Marker Training	17,800	17,740
Skills Training Support	-	17,500
Skills Access Training Support	-	5,000
Total Provincial Grants - Ministry of Education	131,945,567	131,274,438
Provincial Grants - Other	10,000	10,000
Federal Grants	5,000	5,000
Tuition		
Summer School Fees	90,000	90,000
International and Out of Province Students	9,185,000	9,800,000
Total Tuition	9,275,000	9,890,000
Other Revenues		
Miscellaneous		
Cheakamus Centre	2,386,058	2,083,349
District Miscellaneous	192,000	225,000
Band & Strings	543,000	540,000
Recoveries and Donations	211,500	174,200
School Miscellaneous	332,500	363,000
Artists for Kids	216,300	330,000
Academy Fees	1,148,300	998,180
Total Other Revenue	5,029,658	4,713,729
Rentals and Leases	2,030,638	1,839,716
Investment Income	431,300	431,300
Total Operating Revenue	148,727,163	148,164,183

School District No. 44 (North Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	66,711,457	67,342,307
Principals and Vice Principals	9,411,620	9,284,171
Educational Assistants	12,709,666	12,549,113
Support Staff	11,578,449	11,554,891
Other Professionals	3,657,410	3,548,507
Substitutes	3,908,533	3,856,346
Total Salaries	107,977,135	108,135,335
Employee Benefits	26,863,519	26,230,908
Total Salaries and Benefits	134,840,654	134,366,243
Services and Supplies		
Services	7,657,684	7,273,673
Student Transportation	56,000	70,916
Professional Development and Travel	705,285	648,000
Rentals and Leases	25,000	40,000
Dues and Fees	58,100	59,100
Insurance	420,000	349,000
Supplies	3,968,155	3,949,915
Utilities	2,940,810	2,936,120
Total Services and Supplies	15,831,034	15,326,724
Total Operating Expense	150,671,688	149,692,967

School District No. 44 (North Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	52,038,595	3,695,591	1,672,421	1,768,184		3,105,433	62,280,224
1.03 Career Programs	66,495		18,201	230,237		1,000	315,933
1.07 Library Services	2,278,500		175,502	167,652		15,000	2,636,654
1.08 Counselling	2,348,250					3,000	2,351,250
1.10 Special Education	5,719,500		10,112,855	558,000		486,000	16,876,355
1.30 English Language Learning	1,089,410					6,000	1,095,410
1.31 Aboriginal Education	471,045	115,480	429,093			9,000	1,024,618
1.41 School Administration		5,485,069		772,836		40,000	6,297,905
1.60 Summer School	232,717			7,000			239,717
1.62 International and Out of Province Students	2,451,945			89,765	154,401	1,000	2,697,111
1.64 Other	15,000			13,800	171,602	49,800	250,202
Total Function 1	66,711,457	9,296,140	12,408,072	3,607,474	326,003	3,716,233	96,065,379
4 District Administration							
4.11 Educational Administration					626,119		626,119
4.40 School District Governance					167,874		167,874
4.41 Business Administration		115,480		1,082,741	1,225,509	5,000	2,428,730
Total Function 4	-	115,480	-	1,082,741	2,019,502	5,000	3,222,723
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,475	851,732		901,207
5.50 Maintenance Operations				6,457,487	460,173	185,300	7,102,960
5.52 Maintenance of Grounds				361,460			361,460
5.56 Utilities							-
Total Function 5	-	-	-	6,868,422	1,311,905	185,300	8,365,627
7 Transportation and Housing							
7.70 Student Transportation			301,594	19,812		2,000	323,406
Total Function 7	-	-	301,594	19,812	-	2,000	323,406
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	66,711,457	9,411,620	12,709,666	11,578,449	3,657,410	3,908,533	107,977,135

School District No. 44 (North Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	62,280,224	16,661,160	78,941,384	4,185,850	83,127,234	81,658,718
1.03 Career Programs	315,933	72,877	388,810	101,300	490,110	560,802
1.07 Library Services	2,636,654	678,481	3,315,135	16,000	3,331,135	2,829,264
1.08 Counselling	2,351,250	618,356	2,969,606	24,500	2,994,106	2,775,140
1.10 Special Education	16,876,355	3,914,011	20,790,366	375,000	21,165,366	22,698,837
1.30 English Language Learning	1,095,410	287,686	1,383,096	1,000	1,384,096	1,325,910
1.31 Aboriginal Education	1,024,618	244,808	1,269,426	48,700	1,318,126	1,286,168
1.41 School Administration	6,297,905	1,337,233	7,635,138	122,900	7,758,038	7,557,097
1.60 Summer School	239,717	62,785	302,502	15,200	317,702	220,155
1.62 International and Out of Province Students	2,697,111	699,441	3,396,552	1,124,300	4,520,852	4,669,281
1.64 Other	250,202	52,540	302,742	2,677,574	2,980,316	2,465,540
Total Function 1	96,065,379	24,629,378	120,694,757	8,692,324	129,387,081	128,046,912
4 District Administration						
4.11 Educational Administration	626,119	122,281	748,400	265,000	1,013,400	925,021
4.40 School District Governance	167,874	24,493	192,367	100,950	293,317	289,889
4.41 Business Administration	2,428,730	178,282	2,607,012	768,900	3,375,912	3,896,259
Total Function 4	3,222,723	325,056	3,547,779	1,134,850	4,682,629	5,111,169
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	901,207	198,770	1,099,977	570,100	1,670,077	1,626,149
5.50 Maintenance Operations	7,102,960	1,558,168	8,661,128	2,184,950	10,846,078	10,667,214
5.52 Maintenance of Grounds	361,460	80,425	441,885	365,000	806,885	831,046
5.56 Utilities	-	-	-	2,825,810	2,825,810	2,934,120
Total Function 5	8,365,627	1,837,363	10,202,990	5,945,860	16,148,850	16,058,529
7 Transportation and Housing						
7.70 Student Transportation	323,406	71,722	395,128	58,000	453,128	476,357
Total Function 7	323,406	71,722	395,128	58,000	453,128	476,357
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	107,977,135	26,863,519	134,840,654	15,831,034	150,671,688	149,692,967

School District No. 44 (North Vancouver)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	11,068,231	5,103,141
Other Revenue	6,605,000	6,605,000
Total Revenue	17,673,231	11,708,141
Expenses		
Instruction	17,015,268	10,786,041
District Administration	85,000	85,000
Total Expense	17,100,268	10,871,041
Net Revenue (Expense)	572,963	837,100
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(572,963)	(837,100)
Total Net Transfers	(572,963)	(837,100)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 44 (North Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation	Priority Measures
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	3,040,000	-	-	-	-	-	604,745
Add: Restricted Grants										
Provincial Grants - Ministry of Education	626,273	513,650			224,000	61,250	268,464	1,088,361	93,247	
Other				6,500,000						
	626,273	513,650	-	6,500,000	224,000	61,250	268,464	1,088,361	93,247	-
Less: Allocated to Revenue	626,273	513,650	-	6,500,000	224,000	61,250	268,464	1,088,361	93,247	604,745
Deferred Revenue, end of year	-	-	-	3,040,000	-	-	-	-	-	-
Revenues										
Provincial Grants - Ministry of Education	626,273	513,650			224,000	61,250	268,464	1,088,361	93,247	604,745
Other Revenue				6,500,000						
	626,273	513,650	-	6,500,000	224,000	61,250	268,464	1,088,361	93,247	604,745
Expenses										
Salaries										
Teachers							46,500	232,500		478,780
Principals and Vice Principals										
Educational Assistants		420,164						359,565		
Support Staff					164,461			46,974		
Other Professionals										
Substitutes							30,000		55,000	
	-	420,164	-	-	164,461	-	76,500	639,039	55,000	478,780
Employee Benefits		93,486			36,593		17,547	151,626	9,741	125,965
Services and Supplies	53,310			6,500,000	22,946	61,250	174,417	297,696	28,506	
	53,310	513,650	-	6,500,000	224,000	61,250	268,464	1,088,361	93,247	604,745
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, 2018

	Classroom Enhancement Fund	Violence Prevention	Metro Regional Implementation	PRP Carlile Youth Inpatient Unit	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	202,565	3,847,310
Add: Restricted Grants					
Provincial Grants - Ministry of Education	7,385,676				10,260,921
Other		20,000	85,000		6,605,000
	7,385,676	20,000	85,000	-	16,865,921
Less: Allocated to Revenue	7,385,676	20,000	85,000	202,565	17,673,231
Deferred Revenue, end of year	-	-	-	-	3,040,000
Revenues					
Provincial Grants - Ministry of Education	7,385,676			202,565	11,068,231
Other Revenue		20,000	85,000		6,605,000
	7,385,676	20,000	85,000	202,565	17,673,231
Expenses					
Salaries					
Teachers	4,869,246			77,500	5,704,526
Principals and Vice Principals	46,192				46,192
Educational Assistants				46,533	826,262
Support Staff					211,435
Other Professionals	80,755				80,755
Substitutes				3,500	88,500
	4,996,193	-	-	127,533	6,957,670
Employee Benefits	1,308,734			31,364	1,775,056
Services and Supplies	1,080,749	20,000	85,000	43,668	8,367,542
	7,385,676	20,000	85,000	202,565	17,100,268
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, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	5,885,700		5,885,700	5,599,715
Total Revenue	5,885,700	-	5,885,700	5,599,715
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	9,882,492		9,882,492	9,882,492
Total Expense	9,882,492	-	9,882,492	9,882,492
Net Revenue (Expense)	(3,996,792)	-	(3,996,792)	(4,282,777)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	803,863		803,863	455,100
Tangible Capital Assets - Work in Progress			-	837,100
Total Net Transfers	803,863	-	803,863	1,292,200
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	4,000,000	(4,000,000)	-	
Total Other Adjustments to Fund Balances	4,000,000	(4,000,000)	-	
Budgeted Surplus (Deficit), for the year	807,071	(4,000,000)	(3,192,929)	(2,990,577)