

Annual Budget

School District No. 40 (New Westminster)

June 30, 2013

School District No. 40 (New Westminster)

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. 40 (NEW WESTMINSTER) (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. 40 (New Westminister) 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 \$65,525,524 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 19th DAY OF JUNE, 2012;

READ A SECOND TIME THE 19th DAY OF JUNE, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JUNE, 2012;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminister) Annual Budget Bylaw 2012/2013, adopted by the Board the 19th DAY OF JUNE, 2012.

Secretary Treasurer

ANNUAL BUDGET BYLAW No. 3 (Other) 2012/2013

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 40 (New Westminster) (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. The 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. 40(New Westminster) Annual Budget Bylaw No. 3 (Other) for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/13 fiscal year was prepared in accordance with the Act.
4. The Annual Budget Bylaw No. 3 (Other) for the 2012/2013 fiscal year in the total amount of \$16,263,242 was prepared in accordance with the Act.
5. Statements 2 and 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board.

READ A FIRST TIME THE 19TH DAY OF JUNE 2012;

READ A SECOND TIME THE 19TH DAY OF JUNE 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 19TH DAY OF JUNE 2012.

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminster) Annual Budget Bylaw No. 3 (Other) 2012/2013, adopted by the Board the 19th day of June, 2012.


Secretary Treasurer

ANNUAL BUDGET BYLAW No. 2 (Support Staff) 2012/2013

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 40 (New Westminster) (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. The 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. 40(New Westminster) Annual Budget Bylaw No. 2 (Support Staff) for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/13 fiscal year was prepared in accordance with the Act. .
4. The Annual Budget Bylaw No. 2 (Support Staff) for the 2012/2013 fiscal year in the total amount of \$12,489,163 was prepared in accordance with the Act.
5. Statements 2 and 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board.

READ A FIRST TIME THE 19TH DAY OF JUNE 2012;

READ A SECOND TIME THE 19TH DAY OF JUNE 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 19TH DAY OF JUNE 2012.

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminster) Annual Budget Bylaw No. 2 (Support Staff) 2012/2013, adopted by the Board the 19th day of June, 2012.


Secretary Treasurer

ANNUAL BUDGET BYLAW No. 1 (Teachers) 2012/2013

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 40 (New Westminster) (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. The 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. 40(New Westminster) Annual Budget Bylaw No. 1 (Teachers) for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/13 fiscal year was prepared in accordance with the Act. .
4. The Annual Budget Bylaw No. 1 (Teachers) for the 2012/2013 fiscal year in the total amount of \$36,773,119 was prepared in accordance with the Act.
5. Statements 2 and 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board.

READ A FIRST TIME THE 19TH DAY OF JUNE 2012;

READ A SECOND TIME THE 19TH DAY OF JUNE 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 19TH DAY OF JUNE 2012.

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminster) Annual Budget Bylaw No. 1 (Teachers) 2012/2013, adopted by the Board the 19th day of June, 2012.


Secretary Treasurer

School District No. 40 (New Westminster)

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	6,283,400	6,348,375
Adult	536,500	536,500
Other		-
Total Ministry Operating Grant Funded FTE's	6,819,900	6,884,875
Revenue	\$	\$
Provincial Grants		
Ministry of Education	57,384,015	55,805,170
Other	182,667	182,667
Federal Grants		11,712
Tuition	3,103,216	2,990,947
Other Revenue	3,771,617	816,617
Rentals and Leases	34,632	44,632
Investment Income	30,000	20,000
Amortization of Deferred Capital Revenue	1,269,377	
Total Revenue	65,775,524	59,871,745
Expense		
Instruction	53,057,012	51,788,285
District Administration	2,067,900	1,732,900
Operations and Maintenance	5,310,382	5,492,304
Transportation and Housing	185,788	185,788
Amortization of Capital Assets	1,269,377	
District Entered	3,630,065	
Total Expense	65,520,524	59,199,277
Net Revenue (Expense)	255,000	672,468
Budgeted Allocation (Retirement) of Surplus (Deficit)		(521,237)
Budgeted Reduction of Unfunded Employee Future Benefits	(5,000)	(5,000)
Budgeted Transfers (to) from other funds (2012 only)		(146,231)
Budgeted Surplus (Deficit), for the year	250,000	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	250,000	
Budgeted Surplus (Deficit), for the year	250,000	-

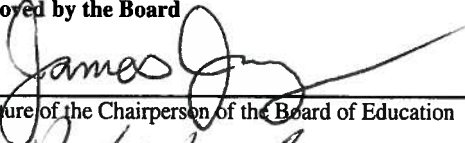
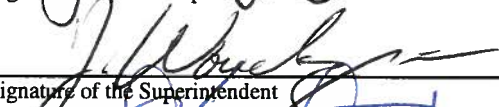

School District No. 40 (New Westminster)

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	58,877,676	59,199,277
Operating - Capital Assets Purchased		146,231
Operating - Reduction of Unfunded Employee Future Benefits	5,000	5,000
Special Purpose Funds - Total Expense	5,373,471	
Capital Fund - Total Expense	1,269,377	
Budgeted Retirement of Prior Year Deficits		521,237
Total Budget Bylaw Amount	65,525,524	59,871,745

Approved by the Board

	JUNE 19, 2012
Signature of the Chairperson of the Board of Education	Date Signed
	JUNE 19, 2012
Signature of the Superintendent	Date Signed
	JUNE 19, 2012
Signature of the Secretary Treasurer	Date Signed

School District No. 40 (New Westminster)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	<u>255,000</u>
Effect of change in Tangible Capital Assets	
Amortization of Tangible Capital Assets	<u>1,269,377</u>
Total Effect of change in Tangible Capital Assets	<u>1,269,377</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1,524,377</u></u>

School District No. 40 (New Westminster)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	55,130,544	55,805,170
Other	182,667	182,667
Federal Grants		11,712
Tuition	3,103,216	2,990,947
Other Revenue	461,617	816,617
Rentals and Leases	34,632	44,632
Investment Income	20,000	20,000
Total Revenue	<u>58,932,676</u>	<u>59,871,745</u>
Expense		
Instruction	51,560,568	51,788,285
District Administration	1,820,938	1,732,900
Operations and Maintenance	5,310,382	5,492,304
Transportation and Housing	185,788	185,788
Total Expense	<u>58,877,676</u>	<u>59,199,277</u>
Net Revenue (Expense)	<u>55,000</u>	672,468
Budgeted Retirement of Deficit	-	(521,237)
Budgeted Reduction of Unfunded Employee Future Benefits	<u>(5,000)</u>	(5,000)
Net Transfers (to) from other funds		
Capital Assets Purchased		(146,231)
Local Capital	(250,000)	
Other	200,000	
Total Net Transfers	<u>(50,000)</u>	(146,231)
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 40 (New Westminster)

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	54,374,344	54,816,444
Other Ministry of Education Grants		
Pay equity	521,853	521,853
OLEP (French)	154,459	154,459
Strong Start	67,200	67,200
Ready Set Learn	15,435	15,435
Carbon tax recovery	25,000	25,000
FSA exam marking	-	8,696
Education guarantee	196,083	196,083
Enrolment adjustment	(223,830)	
Total Provincial Grants - Ministry of Education	55,130,544	55,805,170
Provincial Grants - Other	182,667	182,667
Federal Grants	-	11,712
Tuition		
Summer School Fees	40,416	46,376
Continuing Education	312,000	312,000
Offshore Tuition Fees	2,750,800	2,632,571
Total Tuition	3,103,216	2,990,947
Other Revenue		
Miscellaneous		
Instructional cafeteria revenue	135,000	135,000
Apprenticeships	44,000	44,000
MVUAS aboriginal preschoolers	48,619	48,619
Miscellaneous	233,998	588,998
Total Other Revenue	461,617	816,617
Rentals and Leases	34,632	44,632
Investment Income	20,000	20,000
Total Operating Revenue	58,932,676	59,871,745

School District No. 40 (New Westminster)

Schedule 2B

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

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	27,915,207	28,053,931
Principals and Vice Principals	2,063,492	2,045,599
Educational Assistants	4,834,227	4,834,227
Support Staff	5,314,072	5,314,072
Other Professionals	1,999,328	1,993,408
Substitutes	1,343,446	1,643,446
Total Salaries	43,469,772	43,884,683
Employee Benefits	9,717,095	9,796,248
Total Salaries and Benefits	53,186,867	53,680,931
Services and Supplies		
Services	1,321,137	1,340,637
Student Transportation	144,225	184,225
Professional Development and Travel	397,722	397,722
Rentals and Leases	917,559	975,088
Dues and Fees	95,306	83,306
Insurance	94,800	93,873
Interest	-	-
Supplies	1,690,205	1,413,640
Bad Debts	-	-
Utilities	1,029,855	1,029,855
Total Services and Supplies	5,690,809	5,518,346
Total Operating Expense	58,877,676	59,199,277

School District No. 40 (New Westminster)

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	24,578,401	74,991	169,309	1,093,282	433,957	1,277,289	27,627,229
1.03 Career Programs	82,135	-	-	-	-	-	82,135
1.07 Library Services	218,454	-	410	123,093	-	-	341,957
1.08 Counselling	560,335	79,659	-	40,389	36,837	-	717,220
1.10 Special Education	1,572,123	288,402	4,457,492	-	223,382	16,822	6,558,221
1.30 English Language Learning	365,282	-	17,811	-	-	-	383,093
1.31 Aboriginal Education	140,854	-	180,999	-	-	-	321,853
1.41 School Administration	114,185	1,620,440	-	707,961	-	6,543	2,449,129
1.60 Summer School	192,452	-	-	4,920	-	1,570	198,942
1.61 Continuing Education	53,474	-	-	95,827	13,176	4,711	167,188
1.62 Off Shore Students	37,512	-	8,206	53,942	310,137	19,869	429,666
1.64 Other	-	-	-	116,237	119,882	-	236,119
Total Function 1	27,915,207	2,063,492	4,834,227	2,235,651	1,137,371	1,326,804	39,512,752
4 District Administration							
4.11 Educational Administration	-	-	-	-	190,786	-	190,786
4.40 School District Governance	-	-	-	-	129,788	-	129,788
4.41 Business Administration	-	-	-	373,353	322,026	10,273	705,652
Total Function 4	-	-	-	373,353	642,600	10,273	1,026,226
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	68,974	169,571	-	238,545
5.50 Maintenance Operations	-	-	-	2,347,125	49,786	3,082	2,399,993
5.52 Maintenance of Grounds	-	-	-	200,734	-	-	200,734
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	2,616,833	219,357	3,082	2,839,272
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	-
7.70 Student Transportation	-	-	-	-	-	-	-
7.73 Housing	-	-	-	88,235	-	3,287	91,522
Total Function 7	-	-	-	88,235	-	3,287	91,522
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,915,207	2,063,492	4,834,227	5,314,072	1,999,328	1,343,446	43,469,772

School District No. 40 (New Westminster)

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	27,627,229	6,235,263	33,862,492	2,131,646	35,994,138	36,224,221
1.03 Career Programs	82,135	30,998	113,133	112,950	226,083	226,083
1.07 Library Services	341,957	83,302	425,259	38,007	463,266	463,266
1.08 Counselling	717,220	165,746	882,966	9,860	892,826	892,826
1.10 Special Education	6,558,221	1,497,570	8,055,791	160,749	8,216,540	8,256,540
1.30 English Language Learning	383,093	90,742	473,835	2,153	475,988	475,988
1.31 Aboriginal Education	321,853	63,046	384,899	53,842	438,741	438,741
1.41 School Administration	2,449,129	500,930	2,950,059	1,614	2,951,673	2,929,307
1.60 Summer School	198,942	20,236	219,178	3,211	222,389	222,389
1.61 Continuing Education	167,188	30,002	197,190	105,309	302,499	302,499
1.62 Off Shore Students	429,666	89,896	519,562	456,451	976,013	956,013
1.64 Other	236,119	58,509	294,628	105,784	400,412	400,412
Total Function 1	39,512,752	8,866,240	48,378,992	3,181,576	51,560,568	51,788,285
4 District Administration						
4.11 Educational Administration	190,786	41,333	232,119	44,554	276,673	263,673
4.40 School District Governance	129,788	3,467	133,255	66,185	199,440	199,440
4.41 Business Administration	705,652	154,924	860,576	484,249	1,344,825	1,269,787
Total Function 4	1,026,226	199,724	1,225,950	594,988	1,820,938	1,732,900
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	238,545	55,101	293,646	83,485	377,131	377,131
5.50 Maintenance Operations	2,399,993	540,285	2,940,278	651,664	3,591,942	3,629,753
5.52 Maintenance of Grounds	200,734	47,356	248,090	63,334	311,424	311,424
5.56 Utilities	-	-	-	1,029,885	1,029,885	1,173,996
Total Function 5	2,839,272	642,742	3,482,014	1,828,368	5,310,382	5,492,304
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	-	-	-
7.70 Student Transportation	-	-	-	-	-	185,788
7.73 Housing	91,522	8,389	99,911	85,877	185,788	-
Total Function 7	91,522	8,389	99,911	85,877	185,788	185,788
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,469,772	9,717,095	53,186,867	5,690,809	58,877,676	59,199,277

School District No. 40 (New Westminster)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2013

	2013
	Annual Budget
	\$
Revenue	
Provincial Grants	
Ministry of Education	2,253,471
Other Revenue	3,310,000
Investment Income	10,000
Total Revenue	5,573,471
Expense	
Instruction	1,496,444
District Administration	246,962
Benefits	427,396
Supplies	3,202,669
Total Expense	5,373,471
Net Revenue (Expense)	200,000
Net Transfers (to) from other funds	
Other	(200,000)
Total Net Transfers	(200,000)
Budgeted Surplus (Deficit), for the year	-

School District No. 40 (New Westminster)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Related Entities	CommunityLINK	Artist In Education	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	20,000	-	-	-	-	20,000
Deferred Revenue, beginning of year, as restated	-	-	20,000	-	-	-	-	20,000
Add: Restricted Grants								
Provincial Grants - Ministry of Education	84,035	698,679	15,000	-	-	1,448,957	-	797,714
Provincial Grants - Other	-	-	-	-	-	-	1,800	1,448,957
Other District Entered	-	-	-	-	-	50,000	-	1,800
Less: Allocated to Revenue	84,035	698,679	15,000	-	-	1,498,957	1,800	50,000
Deferred Revenue, end of year	84,035	698,679	20,000	-	-	1,498,957	1,800	2,298,471
	-	-	15,000	-	-	-	-	2,303,471
	-	-	-	-	-	-	-	15,000
Revenue								
Provincial Grants - Ministry of Education	84,035	698,679	20,000	-	-	1,448,957	1,800	2,253,471
Other Revenue	-	-	-	1,100,000	2,160,000	50,000	-	3,310,000
Investment Income	-	-	-	-	10,000	-	-	10,000
	84,035	698,679	20,000	1,100,000	2,170,000	1,498,957	1,800	5,573,471
Expense								
Salaries	-	-	-	-	-	-	-	-
Teachers	-	495,111	-	-	-	368,550	-	863,661
Educational Assistants	-	-	-	-	-	489,063	-	489,063
Support Staff	-	72,625	-	-	-	71,095	-	143,720
Other Professionals	-	-	-	-	125,000	121,962	-	246,962
Employee Benefits	-	567,736	-	-	125,000	1,050,670	-	1,743,406
Services and Supplies	84,035	130,943	20,000	1,100,000	30,000	246,453	1,800	427,396
	84,035	698,679	20,000	1,100,000	1,815,000	201,834	1,800	3,202,669
	-	-	-	1,100,000	1,970,000	1,498,957	1,800	5,373,471
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	200,000	-	-	200,000
Interfund Transfers								
Other	-	-	-	-	(200,000)	-	-	(200,000)
	-	-	-	-	(200,000)	-	-	(200,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)

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			
Amortization of Deferred Capital Revenue	1,269,377		1,269,377
Total Revenue	1,269,377	-	1,269,377
Expense			
Amortization of Capital Assets	1,269,377		1,269,377
Total Expense	1,269,377	-	1,269,377
Net Revenue (Expense)	-	-	-
Net Transfers (to) from other funds			
Local Capital		250,000	250,000
Total Net Transfers	-	250,000	250,000
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	-	250,000	250,000