

Annual Budget

School District No. 39 (Vancouver)

June 30, 2013

School District No. 39 (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. 39 (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. 39 (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 \$579,707,408 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 18th DAY OF JUNE, 2012;

READ A SECOND TIME THE 18th DAY OF JUNE, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th 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. 39 (Vancouver) Annual Budget Bylaw 2012/2013, adopted by the Board the 18th DAY OF JUNE, 2012.

Secretary Treasurer

School District No. 39 (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	52,928,768	53,501,768
Adult	1,444,297	1,444,297
Other	1,921,125	5,972,000
Total Ministry Operating Grant Funded FTE's	56,294,190	60,918,065
Revenue	\$	\$
Provincial Grants		
Ministry of Education	487,767,434	464,022,131
Other	6,601,916	68,884
Tuition	17,915,595	15,592,218
Other Revenue	35,094,789	4,191,184
Rentals and Leases	4,444,595	3,213,232
Investment Income	1,500,856	1,034,364
Amortization of Deferred Capital Revenue	11,722,605	
Total Revenue	565,047,790	488,122,013
Expense		
Instruction	478,357,849	414,582,023
District Administration	13,413,580	13,719,511
Operations and Maintenance	62,385,052	60,316,774
Transportation and Housing	2,681,470	3,118,734
Interest	23,035	22,650
Amortization of Capital Assets	19,264,609	
Total Expense	576,125,595	491,759,692
Net Revenue (Expense)	(11,077,805)	(3,637,679)
Budgeted Allocation (Retirement) of Surplus (Deficit)	8,221,516	12,893,707
Budgeted Reduction of Unfunded Employee Future Benefits	(132,764)	(132,764)
Budgeted Transfers (to) from other funds (2012 only)		(3,446,913)
Budgeted Surplus (Deficit), for the year	(2,989,053)	5,676,351
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		5,676,351
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(2,989,053)	
Budgeted Surplus (Deficit), for the year	(2,989,053)	5,676,351

School District No. 39 (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	490,024,793	491,759,692
Operating - Capital Assets Purchased	1,631,476	2,970,198
Operating - Reduction of Unfunded Employee Future Benefits	132,764	132,764
Special Purpose Funds - Total Expense	66,474,898	
Special Purpose Funds - Capital Assets Purchased	1,817,573	
Capital Fund - Total Expense	19,625,904	
Local Capital and Other Transfers		476,715
Total Budget Bylaw Amount	<u>579,707,408</u>	<u>495,339,369</u>

Approved by the Board

Originally signed by Patti Bacchus	2012 June 18
Signature of the Chairperson of the Board of Education	Date Signed
Originally signed by Steve Cardwell	2012 June 18
Signature of the Superintendent	Date Signed
Originally signed by Rick Krowchuk	2012 June 18
Signature of the Secretary Treasurer	Date Signed

School District No. 39 (Vancouver)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

Statement 4

	2013
	<u>Annual Budget</u>
	\$
Surplus (Deficit) for the year	<u>(11,077,805)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(3,449,049)
From Deferred Capital Revenue	<u>(60,550,347)</u>
Total Acquisition of Tangible Capital Assets	<u>(63,999,396)</u>
Amortization of Tangible Capital Assets	<u>19,264,609</u>
Total Effect of change in Tangible Capital Assets	<u>(44,734,787)</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(55,812,592)</u></u>

School District No. 39 (Vancouver)

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	456,943,915	464,022,131
Other	68,719	68,884
Tuition	17,915,595	15,592,218
Other Revenue	3,869,945	4,191,184
Rentals and Leases	3,511,419	3,213,232
Investment Income	1,357,924	1,034,364
Total Revenue	483,667,517	488,122,013
Expense		
Instruction	415,320,465	414,582,023
District Administration	12,952,833	13,719,511
Operations and Maintenance	59,066,990	60,316,774
Transportation and Housing	2,661,470	3,118,734
Interest	23,035	22,650
Total Expense	490,024,793	491,759,692
Net Revenue (Expense)	(6,357,276)	(3,637,679)
Budgeted Prior Year Surplus Appropriation	8,221,516	12,893,707
Budgeted Reduction of Unfunded Employee Future Benefits	(132,764)	(132,764)
Net Transfers (to) from other funds		
Capital Assets Purchased	(1,631,476)	(2,970,198)
Other	(100,000)	(476,715)
Total Net Transfers	(1,731,476)	(3,446,913)
Budgeted Surplus (Deficit), for the year	-	5,676,351

School District No. 39 (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	447,494,993	453,058,107
AANDC/LEA Recovery	(43,219)	(43,219)
Other Ministry of Education Grants		
Pay Equity	6,988,925	7,294,124
Ministry Funded Graduated Adults	2,503,216	2,503,216
OLEP French Program		669,903
Strong Start		540,000
Total Provincial Grants - Ministry of Education	456,943,915	464,022,131
Provincial Grants - Other	68,719	68,884
Tuition		
Summer School Fees	614,088	614,088
Continuing Education	1,603,880	1,503,880
Offshore Tuition Fees	15,697,627	13,474,250
Total Tuition	17,915,595	15,592,218
Other Revenue		
LEA/Direct Funding from First Nations	43,219	43,219
Miscellaneous		
Instructional Cafeteria Revenue	1,472,618	1,453,241
Other Grants	376,000	224,618
Miscellaneous Fees and Revenues	1,978,108	2,470,106
Total Other Revenue	3,869,945	4,191,184
Rentals and Leases	3,511,419	3,213,232
Investment Income	1,357,924	1,034,364
Total Operating Revenue	483,667,517	488,122,013

School District No. 39 (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	233,249,517	231,898,244
Principals and Vice Principals	21,522,761	21,179,724
Educational Assistants	33,257,969	32,390,205
Support Staff	52,118,380	52,691,167
Other Professionals	8,925,389	8,864,474
Substitutes	11,511,083	13,341,588
Total Salaries	360,585,099	360,365,402
Employee Benefits	95,098,299	91,271,386
Total Salaries and Benefits	455,683,398	451,636,788
Services and Supplies		
Services	6,796,820	8,659,351
Student Transportation	2,635,220	3,102,309
Professional Development and Travel	902,160	1,255,386
Rentals and Leases	805,349	893,631
Dues and Fees	309,630	344,905
Insurance	1,263,948	1,247,894
Interest	23,035	22,658
Supplies	12,631,282	16,224,439
Utilities	8,973,951	8,372,331
Total Services and Supplies	34,341,395	40,122,904
Total Operating Expense	490,024,793	491,759,692

School District No. 39 (Vancouver)

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	178,955,087	129,566	2,261,972	1,267,753	102,729	8,657,217	191,374,324
1.03 Career Programs	702,543	149,191	397,150	128,118	86,945	40,319	1,504,266
1.07 Library Services	5,314,770	1,110,060	72,061	300,356	171	272,391	7,069,809
1.08 Counselling	8,238,753	197,508	46,153	137,422	688,193	276,774	9,584,803
1.10 Special Education	24,103,705	2,465,255	28,271,321	165,221	130,818	1,204,744	56,341,064
1.30 English Language Learning	8,805,458	1,081,374	957,794	208,103	1,554	397,713	11,451,996
1.31 Aboriginal Education	704,626	113,981	1,089,310	46,281	1,017	5,228	1,960,443
1.41 School Administration		15,239,711		13,398,432	78,737	118,475	28,835,355
1.60 Summer School	2,049,502	219,251	84,535	571,306	96,104	2,356	3,023,054
1.61 Continuing Education		71,215		440,099	420,456		931,770
1.62 Off Shore Students	4,375,073		77,673	320,230	255,256	197,247	5,225,479
Total Function 1	233,249,517	20,777,112	33,257,969	16,983,321	1,861,980	11,172,464	317,302,363
4 District Administration							
4.11 Educational Administration		745,646		362,241	1,214,790		2,322,677
4.40 School District Governance					307,984		307,984
4.41 Business Administration				2,644,759	2,697,440	161,882	5,504,081
Total Function 4	-	745,646	-	3,007,000	4,220,214	161,882	8,134,742
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,036,906	1,847,647	139,432	3,023,985
5.50 Maintenance Operations		3		27,121,108	785,659	37,305	27,944,075
5.52 Maintenance of Grounds				3,929,548	209,889		4,139,437
5.56 Utilities							-
Total Function 5	-	3	-	32,087,562	2,843,195	176,737	35,107,497
7 Transportation and Housing							
7.70 Student Transportation				40,497			40,497
Total Function 7	-	-	-	40,497	-	-	40,497
9 Debt Services							
9.92 Interest on Bank Loans							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	233,249,517	21,522,761	33,257,969	52,118,380	8,925,389	11,511,083	360,585,099

School District No. 39 (Vancouver)

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	191,374,324	50,052,139	241,426,463	9,903,222	251,329,685	253,290,602
1.03 Career Programs	1,504,266	416,088	1,920,354	56,515	1,976,869	2,150,545
1.07 Library Services	7,069,809	1,829,326	8,899,135	783,379	9,682,514	9,755,681
1.08 Counselling	9,584,803	2,499,128	12,083,931	79,831	12,163,762	12,236,804
1.10 Special Education	56,341,064	16,234,367	72,575,431	862,477	73,437,908	70,436,123
1.30 English Language Learning	11,451,996	3,019,758	14,471,754	48,713	14,520,467	14,485,605
1.31 Aboriginal Education	1,960,443	573,980	2,534,423	178,157	2,712,580	2,880,618
1.41 School Administration	28,835,355	7,198,052	36,033,407	347,861	36,381,268	36,322,341
1.60 Summer School	3,023,054	813,520	3,836,574	175,658	4,012,232	3,986,120
1.61 Continuing Education	931,770	213,411	1,145,181	400,843	1,546,024	1,592,577
1.62 Off Shore Students	5,225,479	1,381,777	6,607,256	949,900	7,557,156	7,445,007
Total Function 1	317,302,363	84,231,546	401,533,909	13,786,556	415,320,465	414,582,023
4 District Administration						
4.11 Educational Administration	2,322,677	586,418	2,909,095	772,112	3,681,207	4,325,799
4.40 School District Governance	307,984	31,803	339,787	194,564	534,351	608,881
4.41 Business Administration	5,504,081	1,547,549	7,051,630	1,685,645	8,737,275	8,784,831
Total Function 4	8,134,742	2,165,770	10,300,512	2,652,321	12,952,833	13,719,511
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	3,023,985	820,584	3,844,569	1,962,073	5,806,642	5,970,268
5.50 Maintenance Operations	27,944,075	6,926,720	34,870,795	3,497,113	38,367,908	39,830,637
5.52 Maintenance of Grounds	4,139,437	940,805	5,080,242	838,247	5,918,489	6,143,538
5.56 Utilities	-	-	-	8,973,951	8,973,951	8,372,331
Total Function 5	35,107,497	8,688,109	43,795,606	15,271,384	59,066,990	60,316,774
7 Transportation and Housing						
7.70 Student Transportation	40,497	12,874	53,371	2,608,099	2,661,470	3,118,734
Total Function 7	40,497	12,874	53,371	2,608,099	2,661,470	3,118,734
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	23,035	23,035	22,650
Total Function 9	-	-	-	23,035	23,035	22,650
Total Functions 1 - 9	360,585,099	95,098,299	455,683,398	34,341,395	490,024,793	491,759,692

School District No. 39 (Vancouver)

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

Schedule 3

	2013
	Annual Budget
	\$
Revenue	
Provincial Grants	
Ministry of Education	30,823,519
Other	6,333,197
Other Revenue	31,023,957
Investment Income	111,798
Total Revenue	68,292,471
Expense	
Instruction	63,037,384
District Administration	460,747
Operations and Maintenance	2,976,767
Total Expense	66,474,898
Net Revenue (Expense)	1,817,573
Net Transfers (to) from other funds	
Capital Assets Purchased	(1,817,573)
Total Net Transfers	(1,817,573)
Budgeted Surplus (Deficit), for the year	-

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Special Education Technology	School Generated Funds	Strong Start	OLEP	CommunityLINK	Feasibility Studies
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year								832,816	
Deferred Revenue, beginning of year, as restated	-	-	-	-	-	-	-	832,816	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,679,051	5,767,887	130,540	5,495,530		608,000	669,903	9,066,486	416,003
Provincial Grants - Other									
Other				400,000	25,508,542			2,103,415	
Investment Income					111,798				
	2,679,051	5,767,887	130,540	5,895,530	25,620,340	608,000	669,903	11,169,901	416,003
Less: Allocated to Revenue	2,679,051	5,767,887	130,540	5,895,530	25,620,340	608,000	669,903	11,804,443	416,003
Deferred Revenue, end of year	-	-	-	-	-	-	-	198,274	-
Revenue									
Provincial Grants - Ministry of Education	2,679,051	5,767,887	130,540	5,495,530		608,000	669,903	9,701,028	416,003
Provincial Grants - Other									
Other Revenue				400,000	25,508,542			2,103,415	
Investment Income					111,798				
	2,679,051	5,767,887	130,540	5,895,530	25,620,340	608,000	669,903	11,804,443	416,003
Expense									
Salaries									
Teachers		3,891,934		1,235,011			136,678	1,201,033	
Principals and Vice Principals				106,121				58,367	191,959
Educational Assistants						416,974		2,524,818	
Support Staff	1,429,823	573,986		755,947	110,262	40,027		1,716,529	
Other Professionals				88,569				1,082,346	
Substitutes		78,631					241,950		
	1,429,823	4,544,551	-	2,185,648	110,262	457,001	378,628	6,583,093	191,959
Employee Benefits	264,517	1,115,853	1,295	573,492	21,963	132,531	79,983	1,781,337	40,311
Services and Supplies	572,929	107,483	129,245	2,586,390	25,132,324	18,468	211,292	3,440,013	183,733
	2,267,269	5,767,887	130,540	5,345,530	25,264,549	608,000	669,903	11,804,443	416,003
Net Revenue (Expense) before Interfund Transfers	411,782	-	-	550,000	355,791	-	-	-	-
Interfund Transfers									
Capital Assets Purchased	(411,782)			(550,000)	(355,791)				
	(411,782)	-	-	(550,000)	(355,791)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	PRCVI	PRP Early Intervention Learning Disab	PRP Eating Disorders	PRP Sunny Hill	PRP GF Strong	PRP Children's Hospital	PRP Transition Gifted	PRP Other	CST Programs
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Deferred Revenue, beginning of year, as restated	-	-	-	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,799,496	394,760	225,348	274,880	252,430	329,007	517,860	613,808	
Provincial Grants - Other									
Other									990,000
Investment Income									
	1,799,496	394,760	225,348	274,880	252,430	329,007	517,860	613,808	990,000
Less: Allocated to Revenue	1,799,496	394,760	225,348	274,880	252,430	329,007	517,860	613,808	990,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenue									
Provincial Grants - Ministry of Education	1,799,496	394,760	225,348	274,880	252,430	329,007	517,860	613,808	
Provincial Grants - Other									
Other Revenue									990,000
Investment Income									
	1,799,496	394,760	225,348	274,880	252,430	329,007	517,860	613,808	990,000
Expense									
Salaries									
Teachers	155,821	236,164	156,657	118,894	127,460	234,799	357,217	398,972	
Principals and Vice Principals									
Educational Assistants		51,932		78,554	40,646			37,136	
Support Staff	626,002	9,211	5,083	6,413	5,470	7,607	12,083	13,919	730,000
Other Professionals	96,432	1,880	1,037	1,309	1,117	1,552	2,466	2,841	
Substitutes		4,427	3,180	3,827	3,216	4,770	6,042	8,879	
	878,255	303,614	165,957	208,997	177,909	248,728	377,808	461,747	730,000
Employee Benefits	246,800	77,839	39,669	54,014	44,631	59,455	90,362	113,687	73,000
Services and Supplies	674,441	13,307	19,722	11,869	29,890	20,824	49,690	38,374	187,000
	1,799,496	394,760	225,348	274,880	252,430	329,007	517,860	613,808	990,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	ERAC (Educ Res Acq Consortium)	SET BC CAYA	Assistive Technology (AT-BC)	Settlement Workers in Schools	Scholarships	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						832,816
Deferred Revenue, beginning of year, as restated	-	-	-	-	-	832,816
Add: Restricted Grants						
Provincial Grants - Ministry of Education	947,988					30,188,977
Provincial Grants - Other		1,900,000	2,139,000	2,294,197		6,333,197
Other	1,172,000		810,000		40,000	31,023,957
Investment Income						111,798
	2,119,988	1,900,000	2,949,000	2,294,197	40,000	67,657,929
Less: Allocated to Revenue	2,119,988	1,900,000	2,949,000	2,294,197	40,000	68,292,471
Deferred Revenue, end of year	-	-	-	-	-	198,274
Revenue						
Provincial Grants - Ministry of Education	947,988					30,823,519
Provincial Grants - Other		1,900,000	2,139,000	2,294,197		6,333,197
Other Revenue	1,172,000		810,000		40,000	31,023,957
Investment Income						111,798
	2,119,988	1,900,000	2,949,000	2,294,197	40,000	68,292,471
Expense						
Salaries						
Teachers	84,876		132,179			8,467,695
Principals and Vice Principals						356,447
Educational Assistants				1,234,027		4,384,087
Support Staff	205,960	144,148	494,912	136,146		7,023,528
Other Professionals	2,436	180,405	386,088	98,004		1,946,482
Substitutes			90,821			445,743
	293,272	324,553	1,104,000	1,468,177	-	22,623,982
Employee Benefits	80,047	82,394	261,998	432,855		5,668,033
Services and Supplies	1,746,669	993,053	1,583,002	393,165	40,000	38,182,883
	2,119,988	1,400,000	2,949,000	2,294,197	40,000	66,474,898
Net Revenue (Expense) before Interfund Transfers	-	500,000	-	-	-	1,817,573
Interfund Transfers						
Capital Assets Purchased		(500,000)				(1,817,573)
	-	(500,000)	-	-	-	(1,817,573)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 39 (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			
Other	200,000		200,000
Other Revenue		200,887	200,887
Rentals and Leases		933,176	933,176
Investment Income		31,134	31,134
Amortization of Deferred Capital Revenue	11,722,605		11,722,605
Total Revenue	11,922,605	1,165,197	13,087,802
Expense			
Operations and Maintenance	180,000	161,295	341,295
Transportation and Housing	20,000		20,000
Amortization of Capital Assets	19,264,609		19,264,609
Total Expense	19,464,609	161,295	19,625,904
Net Revenue (Expense)	(7,542,004)	1,003,902	(6,538,102)
Net Transfers (to) from other funds			
Capital Assets Purchased	3,449,049		3,449,049
Capital Loan Payment		100,000	100,000
Total Net Transfers	3,449,049	100,000	3,549,049
Other Adjustments to Fund Balances			
Principal Payment			
Capital Loan	100,000	(100,000)	-
Total Other Adjustments to Fund Balances	100,000	(100,000)	-
Budgeted Surplus (Deficit), for the year	(3,992,955)	1,003,902	(2,989,053)