

Amended Annual Budget

## **School District No. 40 (New Westminster)**

June 30, 2023

# School District No. 40 (New Westminster)

June 30, 2023

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 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*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 40 (New Westminister) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$98,174,705 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2023;

( Corporate Seal )

Original signed by Gurveen Dhaliwal  

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**Chairperson of the Board**

Original signed by Bettina Ketcham  

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminister) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 21st DAY OF FEBRUARY, 2023.

Original signed by Bettina Ketcham  

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**Secretary Treasurer**

# School District No. 40 (New Westminster)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

|   | 2023 Amended<br>Annual Budget | 2023<br>Annual Budget |
|---|-------------------------------|-----------------------|
| <b>Ministry Operating Grant Funded FTE's</b>                  |                               |                       |
| School-Age  | 7,225.188                     | 6,957.625             |
| Adult   | 78.250                        | 82.813                |
| <b>Total Ministry Operating Grant Funded FTE's</b>            | <b>7,303.438</b>              | <b>7,040.438</b>      |
| <b>Revenues</b>   |                               |                       |
|   | \$                            | \$                    |
| Provincial Grants   |                               |                       |
| Ministry of Education and Child Care                          | 85,228,400                    | 79,892,810            |
| Other   | 214,847                       | 68,788                |
| Tuition   | 2,874,450                     | 3,052,840             |
| Other Revenue   | 1,382,836                     | 991,536               |
| Rentals and Leases  | 589,667                       | 279,667               |
| Investment Income   | 415,000                       | 210,000               |
| Amortization of Deferred Capital Revenue                      | 6,062,090                     | 6,157,137             |
| <b>Total Revenue</b>  | <b>96,767,290</b>             | <b>90,652,778</b>     |
| <b>Expenses</b>   |                               |                       |
| Instruction   | 77,788,481                    | 73,088,963            |
| District Administration                                       | 3,992,338                     | 3,817,128             |
| Operations and Maintenance                                    | 15,025,549                    | 14,820,882            |
| Transportation and Housing                                    | 260,594                       | 253,557               |
| <b>Total Expense</b>  | <b>97,066,962</b>             | <b>91,980,530</b>     |
| <b>Net Revenue (Expense)</b>                                  | <b>(299,672)</b>              | <b>(1,327,752)</b>    |
| <b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>  | <b>564,436</b>                | <b>1,207,506</b>      |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>264,764</b>                | <b>(120,246)</b>      |
| <b>Budgeted Surplus (Deficit), for the year comprised of:</b> |                               |                       |
| Operating Fund Surplus (Deficit)                              |                               |                       |
| Special Purpose Fund Surplus (Deficit)                        |                               |                       |
| Capital Fund Surplus (Deficit)                                | 264,764                       | (120,246)             |
| <b>Budgeted Surplus (Deficit), for the year</b>               | <b>264,764</b>                | <b>(120,246)</b>      |

# School District No. 40 (New Westminster)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2023

|   | 2023 Amended<br>Annual Budget | 2023<br>Annual Budget |
|---|-------------------------------|-----------------------|
| <b>Budget Bylaw Amount</b>  |                               |                       |
| Operating - Total Expense   | 78,155,653                    | 75,384,214            |
| Operating - Tangible Capital Assets Purchased                       | 800,000                       | 500,000               |
| Special Purpose Funds - Total Expense                               | 11,745,700                    | 9,343,095             |
| Special Purpose Funds - Tangible Capital Assets Purchased           | 215,838                       | 215,838               |
| Capital Fund - Total Expense  | 7,165,609                     | 7,253,221             |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | 91,905                        |                       |
| <b>Total Budget Bylaw Amount</b>                                    | <b>98,174,705</b>             | <b>92,696,368</b>     |

## Approved by the Board

|  |             |
|--|-------------|
| Original signed by Gurveen Dhaliwal                    | 2023-Feb-22 |
| Signature of the Chairperson of the Board of Education | Date Signed |
| Original signed by Karim Hachlaf                       | 2023-Feb-22 |
| Signature of the Superintendent                        | Date Signed |
| Original signed by Bettina Ketcham                     | 2023-Feb-22 |
| Signature of the Secretary Treasurer                   | Date Signed |

# School District No. 40 (New Westminster)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

|   | 2023 Amended<br>Annual Budget | 2023<br>Annual Budget      |
|---|-------------------------------|----------------------------|
|   | \$                            | \$                         |
| <b>Surplus (Deficit) for the year</b>                     | <u>(299,672)</u>              | <u>(1,327,752)</u>         |
| <b>Effect of change in Tangible Capital Assets</b>        |                               |                            |
| Acquisition of Tangible Capital Assets                    |                               |                            |
| From Operating and Special Purpose Funds                  | (1,015,838)                   | (715,838)                  |
| From Local Capital  | (91,905)                      |                            |
| From Deferred Capital Revenue                             | (13,532,573)                  | (23,264,148)               |
| <b>Total Acquisition of Tangible Capital Assets</b>       | <u>(14,640,316)</u>           | <u>(23,979,986)</u>        |
| Amortization of Tangible Capital Assets                   | 7,165,609                     | 7,253,221                  |
| <b>Total Effect of change in Tangible Capital Assets</b>  | <u>(7,474,707)</u>            | <u>(16,726,765)</u>        |
| Acquisitions of Prepaid Expenses                          | (300,000)                     | (160,000)                  |
| Use of Prepaid Expenses                                   | 300,000                       | 160,000                    |
|   | <u>-</u>                      | <u>-</u>                   |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b> | <u><u>(7,774,379)</u></u>     | <u><u>(18,054,517)</u></u> |

# School District No. 40 (New Westminster)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2023

|  | <b>Operating<br/>Fund</b> | <b>Special Purpose<br/>Fund</b> | <b>Capital<br/>Fund</b> | <b>2023 Amended<br/>Annual Budget</b> |
|--|---------------------------|---------------------------------|-------------------------|---------------------------------------|
|  | <b>\$</b>                 | <b>\$</b>                       | <b>\$</b>               | <b>\$</b>                             |
| <b>Accumulated Surplus (Deficit), beginning of year</b>    | 3,082,162                 | -                               | 29,262,100              | <b>32,344,262</b>                     |
| <b>Changes for the year</b>                                |                           |                                 |                         |                                       |
| Net Revenue (Expense) for the year                         | 588,009                   | 215,838                         | (1,103,519)             | <b>(299,672)</b>                      |
| Interfund Transfers  |                           |                                 |                         |                                       |
| Tangible Capital Assets Purchased                          | (800,000)                 | (215,838)                       | 1,015,838               | -                                     |
| Local Capital  | (352,445)                 |                                 | 352,445                 | -                                     |
| <b>Net Changes for the year</b>                            | <b>(564,436)</b>          | <b>-</b>                        | <b>264,764</b>          | <b>(299,672)</b>                      |
| <b>Budgeted Accumulated Surplus (Deficit), end of year</b> | <b>2,517,726</b>          | <b>-</b>                        | <b>29,526,864</b>       | <b>32,044,590</b>                     |

# School District No. 40 (New Westminster)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2023

|  | 2023 Amended<br>Annual Budget | 2023<br>Annual Budget |
|--|-------------------------------|-----------------------|
|  | \$                            | \$                    |
| <b>Revenues</b>                                  |                               |                       |
| Provincial Grants                                |                               |                       |
| Ministry of Education and Child Care             | 74,317,921                    | 71,144,127            |
| Other  | 68,788                        | 68,788                |
| Tuition  | 2,874,450                     | 3,052,840             |
| Other Revenue                                    | 477,836                       | 181,286               |
| Rentals and Leases                               | 589,667                       | 279,667               |
| Investment Income                                | 415,000                       | 200,000               |
| <b>Total Revenue</b>                             | <b>78,743,662</b>             | <b>74,926,708</b>     |
| <b>Expenses</b>                                  |                               |                       |
| Instruction                                      | 66,220,700                    | 63,765,946            |
| District Administration                          | 3,909,362                     | 3,817,128             |
| Operations and Maintenance                       | 7,776,281                     | 7,558,867             |
| Transportation and Housing                       | 249,310                       | 242,273               |
| <b>Total Expense</b>                             | <b>78,155,653</b>             | <b>75,384,214</b>     |
| <b>Net Revenue (Expense)</b>                     | <b>588,009</b>                | <b>(457,506)</b>      |
| <b>Budgeted Prior Year Surplus Appropriation</b> | <b>564,436</b>                | <b>1,207,506</b>      |
| <b>Net Transfers (to) from other funds</b>       |                               |                       |
| Tangible Capital Assets Purchased                | (800,000)                     | (500,000)             |
| Local Capital                                    | (352,445)                     | (250,000)             |
| <b>Total Net Transfers</b>                       | <b>(1,152,445)</b>            | <b>(750,000)</b>      |
| <b>Budgeted Surplus (Deficit), for the year</b>  | <b>-</b>                      | <b>-</b>              |



# School District No. 40 (New Westminster)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2023

|   | 2023 Amended<br>Annual Budget | 2023<br>Annual Budget |
|---|-------------------------------|-----------------------|
|   | \$                            | \$                    |
| <b>Provincial Grants - Ministry of Education and Child Care</b>       |                               |                       |
| Operating Grant, Ministry of Education and Child Care                 | 70,664,421                    | 70,219,618            |
| Other Ministry of Education and Child Care Grants                     |                               |                       |
| Pay Equity  | 521,853                       | 521,853               |
| Funding for Graduated Adults  | 237,058                       | 287,053               |
| Student Transportation Fund   | 6,073                         | 6,073                 |
| Support Staff Benefits Grant  | 97,000                        | 97,000                |
| FSA Scorer Grant  | 8,187                         | 8,187                 |
| Early Learning Framework (ELF) Implementation                         | 4,343                         | 4,343                 |
| Teachers' Labour Settlement Funding                                   | 1,661,686                     | -                     |
| Excluded/Exempt Labour Settlement Funding                             | 314,902                       | -                     |
| Support Staff Labour Settlement Funding                               | 802,398                       | -                     |
| <b>Total Provincial Grants - Ministry of Education and Child Care</b> | <b>74,317,921</b>             | <b>71,144,127</b>     |
| <b>Provincial Grants - Other</b>                                      | <b>68,788</b>                 | <b>68,788</b>         |
| <b>Tuition</b>  |                               |                       |
| Summer School Fees  | 940                           | 940                   |
| Continuing Education  | 1,900                         | 1,900                 |
| International and Out of Province Students                            | 2,871,610                     | 3,050,000             |
| <b>Total Tuition</b>  | <b>2,874,450</b>              | <b>3,052,840</b>      |
| <b>Other Revenues</b>   |                               |                       |
| Miscellaneous   |                               |                       |
| Cafeteria   | 200,000                       | 150,000               |
| Miscellaneous   | 277,836                       | 31,286                |
| <b>Total Other Revenue</b>  | <b>477,836</b>                | <b>181,286</b>        |
| <b>Rentals and Leases</b>   | <b>589,667</b>                | <b>279,667</b>        |
| <b>Investment Income</b>  | <b>415,000</b>                | <b>200,000</b>        |
| <b>Total Operating Revenue</b>  | <b>78,743,662</b>             | <b>74,926,708</b>     |

# School District No. 40 (New Westminster)

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

|                                     | 2023 Amended<br>Annual Budget | 2023<br>Annual Budget |
|-------------------------------------|-------------------------------|-----------------------|
|                                     | \$                            | \$                    |
| <b>Salaries</b>                     |                               |                       |
| Teachers                            | 34,333,640                    | 33,205,098            |
| Principals and Vice Principals      | 4,151,983                     | 4,058,362             |
| Educational Assistants              | 7,279,786                     | 6,859,177             |
| Support Staff                       | 6,010,812                     | 5,774,626             |
| Other Professionals                 | 2,899,863                     | 2,811,822             |
| Substitutes                         | 2,760,502                     | 2,546,887             |
| <b>Total Salaries</b>               | <b>57,436,586</b>             | <b>55,255,972</b>     |
| <b>Employee Benefits</b>            | <b>14,030,317</b>             | <b>13,586,673</b>     |
| <b>Total Salaries and Benefits</b>  | <b>71,466,903</b>             | <b>68,842,645</b>     |
| <b>Services and Supplies</b>        |                               |                       |
| Services                            | 2,252,229                     | 2,106,097             |
| Student Transportation              | 58,850                        | 64,444                |
| Professional Development and Travel | 489,565                       | 504,755               |
| Rentals and Leases                  | 270,362                       | 235,620               |
| Dues and Fees                       | 104,054                       | 103,794               |
| Insurance                           | 138,158                       | 133,897               |
| Supplies                            | 2,112,375                     | 2,097,565             |
| Utilities                           | 1,263,157                     | 1,295,397             |
| <b>Total Services and Supplies</b>  | <b>6,688,750</b>              | <b>6,541,569</b>      |
| <b>Total Operating Expense</b>      | <b>78,155,653</b>             | <b>75,384,214</b>     |

# School District No. 40 (New Westminster)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

|   | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries    |
|---|-------------------|---|---------------------------------|------------------------|------------------------------|----------------------|-------------------|
|   | \$                | \$                                      | \$                              | \$                     | \$                           | \$                   | \$                |
| <b>1 Instruction</b>                            |                   |   |                                 |                        |                              |                      |                   |
| 1.02 Regular Instruction                        | 27,641,056        | 972,367                                 |                                 | 263,567                |                              | 1,580,893            | 30,457,883        |
| 1.03 Career Programs                            | 316,249           |   |                                 | 142,148                |                              |                      | 458,397           |
| 1.07 Library Services                           | 425,199           |   |                                 | 44,467                 |                              | 7,032                | 476,698           |
| 1.08 Counselling                                | 847,570           |   |                                 | 27,131                 | 40,000                       |                      | 914,701           |
| 1.10 Special Education                          | 2,825,073         |   | 7,279,786                       | 51,266                 | 164,859                      | 851,800              | 11,172,784        |
| 1.30 English Language Learning                  | 1,151,327         |   |                                 |                        |                              | 17,000               | 1,168,327         |
| 1.31 Indigenous Education                       | 42,143            | 129,450                                 |                                 | 248,022                |                              |                      | 419,615           |
| 1.41 School Administration                      |                   | 2,954,513                               |                                 | 1,252,742              | 10,382                       | 73,798               | 4,291,435         |
| 1.60 Summer School                              | 175,307           | 27,277                                  |                                 |                        |                              |                      | 202,584           |
| 1.61 Continuing Education                       | 236,296           | 68,376                                  |                                 | 67,578                 |                              |                      | 372,250           |
| 1.62 International and Out of Province Students | 673,420           |   |                                 | 56,179                 | 351,008                      |                      | 1,080,607         |
| 1.64 Other                                      |                   |   |                                 |                        |                              |                      | -                 |
| <b>Total Function 1</b>                         | <b>34,333,640</b> | <b>4,151,983</b>                        | <b>7,279,786</b>                | <b>2,153,100</b>       | <b>566,249</b>               | <b>2,530,523</b>     | <b>51,015,281</b> |
| <b>4 District Administration</b>                |                   |   |                                 |                        |                              |                      |                   |
| 4.11 Educational Administration                 |                   |   |                                 | 171,415                | 626,492                      | 3,000                | 800,907           |
| 4.40 School District Governance                 |                   |   |                                 |                        | 263,885                      |                      | 263,885           |
| 4.41 Business Administration                    |                   |   |                                 | 442,589                | 1,083,215                    | 25,320               | 1,551,124         |
| <b>Total Function 4</b>                         | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>614,004</b>         | <b>1,973,592</b>             | <b>28,320</b>        | <b>2,615,916</b>  |
| <b>5 Operations and Maintenance</b>             |                   |   |                                 |                        |                              |                      |                   |
| 5.41 Operations and Maintenance Administration  |                   |   |                                 | 70,959                 | 360,022                      | 13,500               | 444,481           |
| 5.50 Maintenance Operations                     |                   |   |                                 | 2,751,942              |                              | 161,700              | 2,913,642         |
| 5.52 Maintenance of Grounds                     |                   |   |                                 | 263,217                |                              | 15,000               | 278,217           |
| 5.56 Utilities                                  |                   |   |                                 |                        |                              |                      | -                 |
| <b>Total Function 5</b>                         | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>3,086,118</b>       | <b>360,022</b>               | <b>190,200</b>       | <b>3,636,340</b>  |
| <b>7 Transportation and Housing</b>             |                   |   |                                 |                        |                              |                      |                   |
| 7.41 Transportation and Housing Administration  |                   |   |                                 |                        |                              |                      | -                 |
| 7.70 Student Transportation                     |                   |   |                                 | 157,590                |                              | 11,459               | 169,049           |
| 7.73 Housing                                    |                   |   |                                 |                        |                              |                      | -                 |
| <b>Total Function 7</b>                         | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>157,590</b>         | <b>-</b>                     | <b>11,459</b>        | <b>169,049</b>    |
| <b>9 Debt Services</b>                          |                   |   |                                 |                        |                              |                      |                   |
| <b>Total Function 9</b>                         | <b>-</b>          | <b>-</b>                                | <b>-</b>                        | <b>-</b>               | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
| <b>Total Functions 1 - 9</b>                    | <b>34,333,640</b> | <b>4,151,983</b>                        | <b>7,279,786</b>                | <b>6,010,812</b>       | <b>2,899,863</b>             | <b>2,760,502</b>     | <b>57,436,586</b> |

# School District No. 40 (New Westminster)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

|   | Total Salaries    | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2023 Amended Annual Budget | 2023 Annual Budget |
|---|-------------------|-------------------|-----------------------------|-----------------------|----------------------------|--------------------|
|   | \$                | \$                | \$                          | \$                    | \$                         | \$                 |
| <b>1 Instruction</b>                            |                   |                   |                             |                       |                            |                    |
| 1.02 Regular Instruction                        | 30,457,883        | 7,182,510         | 37,640,393                  | 1,810,142             | 39,450,535                 | 38,477,067         |
| 1.03 Career Programs                            | 458,397           | 111,158           | 569,555                     | 81,004                | 650,559                    | 635,780            |
| 1.07 Library Services                           | 476,698           | 112,762           | 589,460                     | 43,957                | 633,417                    | 584,375            |
| 1.08 Counselling                                | 914,701           | 182,781           | 1,097,482                   | 6,940                 | 1,104,422                  | 949,824            |
| 1.10 Special Education                          | 11,172,784        | 3,126,123         | 14,298,907                  | 188,092               | 14,486,999                 | 13,832,830         |
| 1.30 English Language Learning                  | 1,168,327         | 265,137           | 1,433,464                   | 6,250                 | 1,439,714                  | 1,561,522          |
| 1.31 Indigenous Education                       | 419,615           | 107,711           | 527,326                     | 58,947                | 586,273                    | 568,722            |
| 1.41 School Administration                      | 4,291,435         | 1,097,197         | 5,388,632                   | 45,805                | 5,434,437                  | 5,146,054          |
| 1.60 Summer School                              | 202,584           | 34,269            | 236,853                     | 1,840                 | 238,693                    | 172,254            |
| 1.61 Continuing Education                       | 372,250           | 91,045            | 463,295                     | 20,620                | 483,915                    | 322,287            |
| 1.62 International and Out of Province Students | 1,080,607         | 281,657           | 1,362,264                   | 344,854               | 1,707,118                  | 1,515,140          |
| 1.64 Other                                      | -                 | -                 | -                           | 4,618                 | 4,618                      | 91                 |
| <b>Total Function 1</b>                         | <b>51,015,281</b> | <b>12,592,350</b> | <b>63,607,631</b>           | <b>2,613,069</b>      | <b>66,220,700</b>          | <b>63,765,946</b>  |
| <b>4 District Administration</b>                |                   |                   |                             |                       |                            |                    |
| 4.11 Educational Administration                 | 800,907           | 159,771           | 960,678                     | 223,864               | 1,184,542                  | 1,179,752          |
| 4.40 School District Governance                 | 263,885           | 30,605            | 294,490                     | 72,354                | 366,844                    | 373,494            |
| 4.41 Business Administration                    | 1,551,124         | 292,924           | 1,844,048                   | 513,928               | 2,357,976                  | 2,263,882          |
| <b>Total Function 4</b>                         | <b>2,615,916</b>  | <b>483,300</b>    | <b>3,099,216</b>            | <b>810,146</b>        | <b>3,909,362</b>           | <b>3,817,128</b>   |
| <b>5 Operations and Maintenance</b>             |                   |                   |                             |                       |                            |                    |
| 5.41 Operations and Maintenance Administration  | 444,481           | 83,263            | 527,744                     | 126,652               | 654,396                    | 625,803            |
| 5.50 Maintenance Operations                     | 2,913,642         | 766,281           | 3,679,923                   | 1,447,390             | 5,127,313                  | 4,978,008          |
| 5.52 Maintenance of Grounds                     | 278,217           | 82,676            | 360,893                     | 56,920                | 417,813                    | 380,689            |
| 5.56 Utilities                                  | -                 | -                 | -                           | 1,576,759             | 1,576,759                  | 1,574,367          |
| <b>Total Function 5</b>                         | <b>3,636,340</b>  | <b>932,220</b>    | <b>4,568,560</b>            | <b>3,207,721</b>      | <b>7,776,281</b>           | <b>7,558,867</b>   |
| <b>7 Transportation and Housing</b>             |                   |                   |                             |                       |                            |                    |
| 7.41 Transportation and Housing Administration  | -                 | -                 | -                           | -                     | -                          | -                  |
| 7.70 Student Transportation                     | 169,049           | 22,447            | 191,496                     | 57,814                | 249,310                    | 242,273            |
| 7.73 Housing                                    | -                 | -                 | -                           | -                     | -                          | -                  |
| <b>Total Function 7</b>                         | <b>169,049</b>    | <b>22,447</b>     | <b>191,496</b>              | <b>57,814</b>         | <b>249,310</b>             | <b>242,273</b>     |
| <b>9 Debt Services</b>                          |                   |                   |                             |                       |                            |                    |
| <b>Total Function 9</b>                         | <b>-</b>          | <b>-</b>          | <b>-</b>                    | <b>-</b>              | <b>-</b>                   | <b>-</b>           |
| <b>Total Functions 1 - 9</b>                    | <b>57,436,586</b> | <b>14,030,317</b> | <b>71,466,903</b>           | <b>6,688,750</b>      | <b>78,155,653</b>          | <b>75,384,214</b>  |

# School District No. 40 (New Westminster)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

|   | <u>2023 Amended<br/>Annual Budget</u> | <u>2023<br/>Annual Budget</u> |
|---|---------------------------------------|-------------------------------|
|   | \$                                    | \$                            |
| <b>Revenues</b>                                 |                                       |                               |
| Provincial Grants                               |                                       |                               |
| Ministry of Education and Child Care            | 10,910,479                            | 8,748,683                     |
| Other   | 146,059                               | -                             |
| Other Revenue                                   | 905,000                               | 810,250                       |
| <b>Total Revenue</b>                            | <u>11,961,538</u>                     | <u>9,558,933</u>              |
| <b>Expenses</b>                                 |                                       |                               |
| Instruction                                     | 11,567,781                            | 9,323,017                     |
| District Administration                         | 82,976                                |                               |
| Operations and Maintenance                      | 94,943                                | 20,078                        |
| <b>Total Expense</b>                            | <u>11,745,700</u>                     | <u>9,343,095</u>              |
| <b>Net Revenue (Expense)</b>                    | <u>215,838</u>                        | <u>215,838</u>                |
| <b>Net Transfers (to) from other funds</b>      |                                       |                               |
| Tangible Capital Assets Purchased               | (215,838)                             | (215,838)                     |
| <b>Total Net Transfers</b>                      | <u>(215,838)</u>                      | <u>(215,838)</u>              |
| <b>Budgeted Surplus (Deficit), for the year</b> | <u>-</u>                              | <u>-</u>                      |

**School District No. 40 (New Westminster)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

|   | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Special<br>Education<br>Equipment | Scholarships<br>and<br>Bursaries | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK |
|---|-----------------------------|---------------------------------|-----------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|
|   | \$                          | \$                              | \$                                | \$                               | \$                           | \$              | \$                      | \$      | \$            |
| <b>Deferred Revenue, beginning of year</b>                                |                             |                                 | 9,585                             | 543,996                          | 624,821                      |                 |                         | 6,353   |               |
| <b>Add:</b> Restricted Grants   |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Provincial Grants - Ministry of Education and Child Care                  | 235,916                     | 247,949                         |                                   |                                  |                              | 96,000          | 19,600                  | 160,875 | 1,622,459     |
| Provincial Grants - Other   |                             |                                 |                                   | 150,000                          | 550,000                      |                 |                         |         | 160,000       |
| Other   |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
|   | 235,916                     | 247,949                         | -                                 | 150,000                          | 550,000                      | 96,000          | 19,600                  | 160,875 | 1,782,459     |
| <b>Less:</b> Allocated to Revenue   | 235,916                     | 247,949                         | 9,585                             | 120,000                          | 600,000                      | 96,000          | 19,600                  | 167,228 | 1,782,459     |
| <b>Deferred Revenue, end of year</b>                                      | -                           | -                               | -                                 | <b>573,996</b>                   | <b>574,821</b>               | -               | -                       | -       | -             |
| <b>Revenues</b>   |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Provincial Grants - Ministry of Education and Child Care                  | 235,916                     | 247,949                         | 9,585                             |                                  |                              | 96,000          | 19,600                  | 167,228 | 1,622,459     |
| Provincial Grants - Other   |                             |                                 |                                   | 120,000                          | 600,000                      |                 |                         |         | 160,000       |
| Other Revenue   |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
|   | 235,916                     | 247,949                         | 9,585                             | 120,000                          | 600,000                      | 96,000          | 19,600                  | 167,228 | 1,782,459     |
| <b>Expenses</b>   |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Salaries  |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Teachers  |                             |                                 |                                   |                                  |                              |                 |                         |         | 377,224       |
| Principals and Vice Principals  |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Educational Assistants  |                             | 198,359                         |                                   |                                  |                              |                 |                         |         | 615,948       |
| Support Staff   |                             |                                 |                                   |                                  |                              | 66,729          | 5,000                   |         |               |
| Other Professionals   |                             |                                 |                                   |                                  |                              |                 |                         |         | 115,982       |
| Substitutes   |                             |                                 |                                   |                                  |                              | 1,000           |                         |         | 44,000        |
|   | -                           | 198,359                         | -                                 | -                                | -                            | 67,729          | 5,000                   | -       | 1,153,154     |
| Employee Benefits   |                             | 49,590                          |                                   |                                  |                              | 24,803          | 1,000                   |         | 297,529       |
| Services and Supplies   | 20,078                      |                                 | 9,585                             | 120,000                          | 600,000                      | 3,468           | 13,600                  | 167,228 | 331,776       |
|   | 20,078                      | 247,949                         | 9,585                             | 120,000                          | 600,000                      | 96,000          | 19,600                  | 167,228 | 1,782,459     |
| <b>Net Revenue (Expense) before Interfund Transfers</b>                   | 215,838                     | -                               | -                                 | -                                | -                            | -               | -                       | -       | -             |
| <b>Interfund Transfers</b>  |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Tangible Capital Assets Purchased   | (215,838)                   |                                 |                                   |                                  |                              |                 |                         |         |               |
|   | (215,838)                   | -                               | -                                 | -                                | -                            | -               | -                       | -       | -             |
| <b>Net Revenue (Expense)</b>  | -                           | -                               | -                                 | -                                | -                            | -               | -                       | -       | -             |
| <b>Additional Expenses funded by, and reported in, the Operating Fund</b> |                             | 75,000                          |                                   |                                  |                              |                 |                         |         |               |

**School District No. 40 (New Westminster)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

|   | Classroom<br>Enhancement<br>Fund - Overhead | Classroom<br>Enhancement<br>Fund - Staffing | Classroom<br>Enhancement<br>Fund - Remedies | Mental<br>Health<br>in Schools | Changing<br>Results for<br>Young Children | Seamless<br>Day<br>Kindergarten | Student &<br>Family<br>Affordability | JUST<br>B4 | ECL<br>Early Care<br>& Learning |
|---|---|---|---|--------------------------------|---|---------------------------------|--------------------------------------|------------|---------------------------------|
|   | \$  | \$  | \$  | \$                             | \$  | \$                              | \$                                   | \$         | \$                              |
| <b>Deferred Revenue, beginning of year</b>                                |   |   |   | 3,245                          |   |                                 |                                      |            |                                 |
| <b>Add:</b> Restricted Grants   |   |   |   |                                |   |                                 |                                      |            |                                 |
| Provincial Grants - Ministry of Education and Child Care                  | 387,012                                     | 6,510,986                                   | 368,797                                     | 52,000                         | 6,750                                     | 110,800                         | 697,152                              | 25,000     | 175,000                         |
| Provincial Grants - Other   |   |   |   |                                |   |                                 |                                      |            |                                 |
| Other   |   |   |   |                                |   | 25,000                          |                                      |            |                                 |
|   | 387,012                                     | 6,510,986                                   | 368,797                                     | 52,000                         | 6,750                                     | 135,800                         | 697,152                              | 25,000     | 175,000                         |
| <b>Less:</b> Allocated to Revenue   | 387,012                                     | 6,510,986                                   | 368,797                                     | 55,245                         | 6,750                                     | 135,800                         | 697,152                              | 25,000     | 175,000                         |
| <b>Deferred Revenue, end of year</b>                                      | -   | -   | -   | -                              | -   | -                               | -                                    | -          | -                               |
| <b>Revenues</b>   |   |   |   |                                |   |                                 |                                      |            |                                 |
| Provincial Grants - Ministry of Education and Child Care                  | 387,012                                     | 6,510,986                                   | 368,797                                     | 55,245                         | 6,750                                     | 110,800                         | 697,152                              | 25,000     | 175,000                         |
| Provincial Grants - Other   |   |   |   |                                |   |                                 |                                      |            |                                 |
| Other Revenue   |   |   |   |                                |   | 25,000                          |                                      |            |                                 |
|   | 387,012                                     | 6,510,986                                   | 368,797                                     | 55,245                         | 6,750                                     | 135,800                         | 697,152                              | 25,000     | 175,000                         |
| <b>Expenses</b>   |   |   |   |                                |   |                                 |                                      |            |                                 |
| Salaries  |   |   |   |                                |   |                                 |                                      |            |                                 |
| Teachers  |   | 5,322,223                                   |   | 44,925                         |   |                                 |                                      |            |                                 |
| Principals and Vice Principals  | 24,000                                      |   |   |                                |   |                                 |                                      |            |                                 |
| Educational Assistants  |   |   |   |                                |   |                                 |                                      |            |                                 |
| Support Staff   | 147,617                                     |   |   | 450                            |   | 100,000                         |                                      | 12,000     |                                 |
| Other Professionals   |   |   |   |                                |   |                                 |                                      |            | 51,000                          |
| Substitutes   | 107,670                                     |   |   |                                | 5,500                                     |                                 |                                      |            |                                 |
|   | 279,287                                     | 5,322,223                                   | -   | 45,375                         | 5,500                                     | 100,000                         | -                                    | 12,000     | 51,000                          |
| Employee Benefits   | 69,225                                      | 1,188,763                                   |   | 9,870                          | 1,250                                     | 25,000                          |                                      | 3,000      | 12,000                          |
| Services and Supplies   | 38,500                                      |   | 368,797                                     |                                |   | 10,800                          | 697,152                              | 10,000     | 112,000                         |
|   | 387,012                                     | 6,510,986                                   | 368,797                                     | 55,245                         | 6,750                                     | 135,800                         | 697,152                              | 25,000     | 175,000                         |
| <b>Net Revenue (Expense) before Interfund Transfers</b>                   | -   | -   | -   | -                              | -   | -                               | -                                    | -          | -                               |
| <b>Interfund Transfers</b>  |   |   |   |                                |   |                                 |                                      |            |                                 |
| Tangible Capital Assets Purchased   | -   | -   | -   | -                              | -   | -                               | -                                    | -          | -                               |
| <b>Net Revenue (Expense)</b>  | -   | -   | -   | -                              | -   | -                               | -                                    | -          | -                               |
| <b>Additional Expenses funded by, and reported in, the Operating Fund</b> |   |   |   |                                |   |                                 |                                      |            |                                 |

# School District No. 40 (New Westminster)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

|   | Apprentice<br>Program | FI<br>Growth | TOTAL      |
|---|-----------------------|--------------|------------|
|   | \$                    | \$           | \$         |
| <b>Deferred Revenue, beginning of year</b>                                | 38,659                |              | 1,226,659  |
| <b>Add:</b> Restricted Grants   |                       |              |            |
| Provincial Grants - Ministry of Education and Child Care                  |                       | 175,000      | 10,891,296 |
| Provincial Grants - Other   | 107,400               |              | 107,400    |
| Other   |                       |              | 885,000    |
|   | 107,400               | 175,000      | 11,883,696 |
| <b>Less:</b> Allocated to Revenue   | 146,059               | 175,000      | 11,961,538 |
| <b>Deferred Revenue, end of year</b>                                      | -                     | -            | 1,148,817  |
| <b>Revenues</b>   |                       |              |            |
| Provincial Grants - Ministry of Education and Child Care                  |                       | 175,000      | 10,910,479 |
| Provincial Grants - Other   | 146,059               |              | 146,059    |
| Other Revenue   |                       |              | 905,000    |
|   | 146,059               | 175,000      | 11,961,538 |
| <b>Expenses</b>   |                       |              |            |
| Salaries  |                       |              |            |
| Teachers  | 67,161                | 108,000      | 5,919,533  |
| Principals and Vice Principals  |                       |              | 24,000     |
| Educational Assistants  |                       |              | 814,307    |
| Support Staff   |                       |              | 331,796    |
| Other Professionals   |                       | 25,000       | 191,982    |
| Substitutes   |                       | 5,000        | 163,170    |
|   | 67,161                | 138,000      | 7,444,788  |
| Employee Benefits   | 15,000                | 37,000       | 1,734,030  |
| Services and Supplies   | 63,898                |              | 2,566,882  |
|   | 146,059               | 175,000      | 11,745,700 |
| <b>Net Revenue (Expense) before Interfund Transfers</b>                   | -                     | -            | 215,838    |
| <b>Interfund Transfers</b>  |                       |              |            |
| Tangible Capital Assets Purchased   |                       |              | (215,838)  |
|   | -                     | -            | (215,838)  |
| <b>Net Revenue (Expense)</b>  | -                     | -            | -          |
| <b>Additional Expenses funded by, and reported in, the Operating Fund</b> |                       |              | 75,000     |



# School District No. 40 (New Westminster)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

|  | 2023 Amended Annual Budget             |                  |                    | 2023<br>Annual Budget |
|--|--|------------------|--------------------|-----------------------|
|  | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance    |                       |
|  | \$                                     | \$               | \$                 | \$                    |
| <b>Revenues</b>  |  |                  |                    |                       |
| Investment Income  |  |                  | -                  | 10,000                |
| Amortization of Deferred Capital Revenue                 | 6,062,090                              |                  | <b>6,062,090</b>   | 6,157,137             |
| <b>Total Revenue</b>                                     | <b>6,062,090</b>                       | -                | <b>6,062,090</b>   | 6,167,137             |
| <b>Expenses</b>  |  |                  |                    |                       |
| Amortization of Tangible Capital Assets                  |  |                  |                    |                       |
| Operations and Maintenance                               | 7,154,325                              |                  | <b>7,154,325</b>   | 7,241,937             |
| Transportation and Housing                               | 11,284                                 |                  | <b>11,284</b>      | 11,284                |
| <b>Total Expense</b>                                     | <b>7,165,609</b>                       | -                | <b>7,165,609</b>   | 7,253,221             |
| <b>Net Revenue (Expense)</b>                             | <b>(1,103,519)</b>                     | -                | <b>(1,103,519)</b> | (1,086,084)           |
| <b>Net Transfers (to) from other funds</b>               |  |                  |                    |                       |
| Tangible Capital Assets Purchased                        | 1,015,838                              |                  | <b>1,015,838</b>   | 715,838               |
| Local Capital  |  | 352,445          | <b>352,445</b>     | 250,000               |
| <b>Total Net Transfers</b>                               | <b>1,015,838</b>                       | <b>352,445</b>   | <b>1,368,283</b>   | 965,838               |
| <b>Other Adjustments to Fund Balances</b>                |  |                  |                    |                       |
| Tangible Capital Assets WIP Purchased from Local Capital | 91,905                                 | (91,905)         | -                  |                       |
| <b>Total Other Adjustments to Fund Balances</b>          | <b>91,905</b>                          | <b>(91,905)</b>  | -                  |                       |
| <b>Budgeted Surplus (Deficit), for the year</b>          | <b>4,224</b>                           | <b>260,540</b>   | <b>264,764</b>     | (120,246)             |