

Annual Budget

School District No. 40 (New Westminster)

June 30, 2019

School District No. 40 (New Westminster)

June 30, 2019

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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 2018/2019 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 Westminster) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$79,475,605 for the 2018/2019 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 2018/2019.

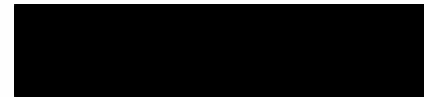
READ A FIRST TIME THE 24th DAY OF APRIL, 2018;

READ A SECOND TIME THE 24th DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF APRIL, 2018;



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 2018/2019, adopted by the Board the 24th DAY OF APRIL, 2018.



Secretary Treasurer

School District No. 40 (New Westminster)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019


	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,549,125	6,661,563
Adult	623,000	576,875
Total Ministry Operating Grant Funded FTE's	7,172,125	7,238,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	68,621,552	70,020,164
Other	163,310	223,856
Tuition	3,904,000	5,260,562
Other Revenue	1,970,650	1,790,235
Rentals and Leases	200,000	250,000
Investment Income	101,000	201,000
Amortization of Deferred Capital Revenue	2,145,087	2,176,523
Total Revenue	77,105,599	79,922,340
Expenses		
Instruction	64,995,543	67,032,276
District Administration	3,761,356	3,642,627
Operations and Maintenance	10,142,805	9,892,341
Transportation and Housing	310,107	256,877
Total Expense	79,209,811	80,824,121
Net Revenue (Expense)	(2,104,212)	(901,781)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,431,567	556,849
Budgeted Surplus (Deficit), for the year	(672,645)	(344,932)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(672,645)	(344,932)
Budgeted Surplus (Deficit), for the year	(672,645)	(344,932)

School District No. 40 (New Westminster)

Annual Budget - Revenue and Expense
 Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	68,147,612	68,109,485
Operating - Tangible Capital Assets Purchased	50,000	50,000
Special Purpose Funds - Total Expense	7,814,363	9,802,531
Special Purpose Funds - Tangible Capital Assets Purchased	215,794	215,794
Capital Fund - Total Expense	3,247,836	2,912,105
Total Budget Bylaw Amount	<u>79,475,605</u>	<u>81,089,915</u>

Approved by the Board



Signature of the Chairperson of the Board of Education

May 1, 2018
Date Signed



Signature of the Superintendent

May 5, 2018
Date Signed



Signature of the Secretary Treasurer

May 3rd 2018
Date Signed

School District No. 40 (New Westminster)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,104,212)</u>	<u>(901,781)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(265,794)</u>	<u>(265,794)</u>
Total Acquisition of Tangible Capital Assets	<u>(265,794)</u>	<u>(265,794)</u>
Amortization of Tangible Capital Assets	<u>3,084,526</u>	<u>2,788,249</u>
Total Effect of change in Tangible Capital Assets	<u>2,818,732</u>	<u>2,522,455</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>714,520</u>	<u>1,620,674</u>

School District No. 40 (New Westminster)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	62,202,045	61,432,074
Other		100,000
Tuition	3,904,000	5,260,562
Other Revenue	360,000	360,000
Rentals and Leases	200,000	250,000
Investment Income	100,000	200,000
Total Revenue	66,766,045	67,602,636
Expenses		
Instruction	57,201,258	57,249,823
District Administration	3,761,356	3,642,627
Operations and Maintenance	6,893,116	6,978,383
Transportation and Housing	291,882	238,652
Total Expense	68,147,612	68,109,485
Net Revenue (Expense)	(1,381,567)	(506,849)
Budgeted Prior Year Surplus Appropriation	1,431,567	556,849
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(50,000)
Total Net Transfers	(50,000)	(50,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 40 (New Westminster)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	61,585,932	60,471,507
Other Ministry of Education Grants		
Pay Equity	521,853	521,853
Funding for Graduated Adults	30,000	30,000
Transportation Supplement	6,073	6,073
Return of Administrative Savings		295,560
Carbon Tax Grant	50,000	50,000
FSA Exam Funding	8,187	8,187
Shoulder Tappers		6,600
Support Staff Standardization Plan		42,294
Total Provincial Grants - Ministry of Education	<u>62,202,045</u>	<u>61,432,074</u>
Provincial Grants - Other		<u>100,000</u>
Tuition		
Summer School Fees	120,000	140,562
Continuing Education	200,000	240,000
International and Out of Province Students	3,584,000	4,880,000
Total Tuition	<u>3,904,000</u>	<u>5,260,562</u>
Other Revenues		
Miscellaneous		
Cafeteria	130,000	130,000
Apprenticeships	50,000	50,000
Other Miscellaneous	180,000	180,000
Total Other Revenue	<u>360,000</u>	<u>360,000</u>
Rentals and Leases	<u>200,000</u>	<u>250,000</u>
Investment Income	<u>100,000</u>	<u>200,000</u>
Total Operating Revenue	<u><u>66,766,045</u></u>	<u><u>67,602,636</u></u>

School District No. 40 (New Westminster)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	30,089,734	30,799,641
Principals and Vice Principals	3,404,592	3,477,995
Educational Assistants	4,722,864	4,636,047
Support Staff	5,629,562	5,560,821
Other Professionals	2,589,109	2,344,202
Substitutes	1,349,817	1,367,946
Total Salaries	47,785,678	48,186,652
Employee Benefits	12,388,969	12,077,262
Total Salaries and Benefits	60,174,647	60,263,914
Services and Supplies		
Services	2,025,668	2,085,088
Student Transportation	157,000	157,000
Professional Development and Travel	496,400	496,400
Rentals and Leases	260,000	260,000
Dues and Fees	130,800	130,800
Insurance	131,000	131,000
Supplies	3,655,897	3,469,083
Utilities	1,116,200	1,116,200
Total Services and Supplies	7,972,965	7,845,571
Total Operating Expense	68,147,612	68,109,485

School District No. 40 (New Westminster)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	25,469,877	873,368		134,400		874,333	27,351,978
1.03 Career Programs				118,440		3,956	122,396
1.07 Library Services	84,538			36,498		4,043	125,079
1.08 Counselling	463,040			37,282	48,756	16,711	565,789
1.10 Special Education	2,797,452		4,722,864		132,310	251,179	7,903,805
1.30 English Language Learning	76,853					2,567	79,420
1.31 Aboriginal Education	134,493			181,031		10,539	326,063
1.41 School Administration		2,415,968		1,327,331		125,026	3,868,325
1.62 International and Out of Province Students	1,063,481	115,256		49,650	257,944	37,179	1,523,510
Total Function 1	30,089,734	3,404,592	4,722,864	1,884,632	439,010	1,325,533	41,866,365
4 District Administration							
4.11 Educational Administration				93,828	560,885	525	655,238
4.40 School District Governance					225,203		225,203
4.41 Business Administration				592,010	956,362	6,628	1,555,000
Total Function 4	-	-	-	685,838	1,742,450	7,153	2,435,441
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				95,410	292,587	534	388,531
5.50 Maintenance Operations				2,695,285	115,062	15,094	2,825,441
5.52 Maintenance of Grounds				172,349		965	173,314
5.56 Utilities							-
Total Function 5	-	-	-	2,963,044	407,649	16,593	3,387,286
7 Transportation and Housing							
7.70 Student Transportation				96,048		538	96,586
7.73 Housing							-
Total Function 7	-	-	-	96,048	-	538	96,586
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,089,734	3,404,592	4,722,864	5,629,562	2,589,109	1,349,817	47,785,678

School District No. 40 (New Westminster)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	27,351,978	7,084,913	34,436,891	3,456,843	37,893,734	38,210,004
1.03 Career Programs	122,396	32,055	154,451	34,400	188,851	282,741
1.07 Library Services	125,079	32,758	157,837		157,837	102,592
1.08 Counselling	565,789	148,180	713,969	45,000	758,969	657,926
1.10 Special Education	7,903,805	2,070,007	9,973,812	97,500	10,071,312	9,828,397
1.30 English Language Learning	79,420	20,800	100,220	3,000	103,220	101,029
1.31 Aboriginal Education	326,063	85,396	411,459	10,280	421,739	364,613
1.41 School Administration	3,868,325	1,013,115	4,881,440	235,942	5,117,382	5,106,194
1.62 International and Out of Province Students	1,523,510	389,704	1,913,214	575,000	2,488,214	2,596,327
Total Function 1	41,866,365	10,876,928	52,743,293	4,457,965	57,201,258	57,249,823
4 District Administration						
4.11 Educational Administration	655,238	171,607	826,845	112,000	938,845	886,591
4.40 School District Governance	225,203	20,754	245,957	102,300	348,257	305,185
4.41 Business Administration	1,555,000	407,254	1,962,254	512,000	2,474,254	2,450,851
Total Function 4	2,435,441	599,615	3,035,056	726,300	3,761,356	3,642,627
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	388,531	101,756	490,287	138,000	628,287	614,860
5.50 Maintenance Operations	2,825,441	739,983	3,565,424	1,334,500	4,899,924	5,004,487
5.52 Maintenance of Grounds	173,314	45,391	218,705	30,000	248,705	242,836
5.56 Utilities	-	-	-	1,116,200	1,116,200	1,116,200
Total Function 5	3,387,286	887,130	4,274,416	2,618,700	6,893,116	6,978,383
7 Transportation and Housing						
7.70 Student Transportation	96,586	25,296	121,882	120,000	241,882	238,652
7.73 Housing	-	-	-	50,000	50,000	-
Total Function 7	96,586	25,296	121,882	170,000	291,882	238,652
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	47,785,678	12,388,969	60,174,647	7,972,965	68,147,612	68,109,485

School District No. 40 (New Westminster)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,419,507	8,588,090
Other Revenue	1,610,650	1,430,235
Total Revenue	<u>8,030,157</u>	<u>10,018,325</u>
Expenses		
Instruction	7,794,285	9,782,453
Operations and Maintenance	20,078	20,078
Total Expense	<u>7,814,363</u>	<u>9,802,531</u>
Net Revenue (Expense)	<u>215,794</u>	<u>215,794</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(215,794)	(215,794)
Total Net Transfers	<u>(215,794)</u>	<u>(215,794)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 40 (New Westminster)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	26,190	447,615	-	1,256,017	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	235,872	238,691							96,000
Other					120,000		1,300,000		
	235,872	238,691	-	-	120,000	-	1,300,000	-	96,000
Less: Allocated to Revenue	235,872	238,691	-	-	120,000	-	1,300,000	-	96,000
Deferred Revenue, end of year	-	-	-	26,190	447,615	-	1,256,017	-	-
Revenues									
Provincial Grants - Ministry of Education	235,872	238,691							96,000
Other Revenue					120,000		1,300,000		
	235,872	238,691	-	-	120,000	-	1,300,000	-	96,000
Expenses									
Salaries									
Teachers									
Educational Assistants		180,000							
Other Professionals									68,000
Substitutes									
	-	180,000	-	-	-	-	-	-	68,000
Employee Benefits		58,691							26,000
Services and Supplies	20,078				120,000		1,300,000		2,000
	20,078	238,691	-	-	120,000	-	1,300,000	-	96,000
Net Revenue (Expense) before Interfund Transfers	215,794	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(215,794)								
	(215,794)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Arts in Education	Textile Recycling	United Way
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	14,445	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	19,600	149,244	1,512,237			4,167,863			
Other			107,000				4,650	4,000	75,000
	19,600	149,244	1,619,237	-	-	4,167,863	4,650	4,000	75,000
Less: Allocated to Revenue	19,600	149,244	1,619,237	-	-	4,167,863	4,650	4,000	75,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	14,445	-
Revenues									
Provincial Grants - Ministry of Education	19,600	149,244	1,512,237			4,167,863			
Other Revenue			107,000				4,650	4,000	75,000
	19,600	149,244	1,619,237	-	-	4,167,863	4,650	4,000	75,000
Expenses									
Salaries									
Teachers		77,000	604,000			3,196,320			
Educational Assistants			376,000						
Other Professionals			55,000						55,000
Substitutes						106,757			
	-	77,000	1,035,000	-	-	3,303,077	-	-	55,000
Employee Benefits		24,000	269,000			864,786			20,000
Services and Supplies	19,600	48,244	315,237				4,650	4,000	
	19,600	149,244	1,619,237	-	-	4,167,863	4,650	4,000	75,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

Schedule 3A

	<u>TOTAL</u>
	S
Deferred Revenue, beginning of year	1,744,267
Add: Restricted Grants	
Provincial Grants - Ministry of Education	6,419,507
Other	1,610,650
	<u>8,030,157</u>
Less: Allocated to Revenue	<u>8,030,157</u>
Deferred Revenue, end of year	<u>1,744,267</u>
Revenues	
Provincial Grants - Ministry of Education	6,419,507
Other Revenue	1,610,650
	<u>8,030,157</u>
Expenses	
Salaries	
Teachers	3,877,320
Educational Assistants	556,000
Other Professionals	178,000
Substitutes	106,757
	<u>4,718,077</u>
Employee Benefits	1,262,477
Services and Supplies	1,833,809
	<u>7,814,363</u>
Net Revenue (Expense) before Interfund Transfers	<u>215,794</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(215,794)
	<u>(215,794)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 40 (New Westminster)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other	163,310		163,310	123,856
Investment Income		1,000	1,000	1,000
Amortization of Deferred Capital Revenue	2,145,087		2,145,087	2,176,523
Total Revenue	2,308,397	1,000	2,309,397	2,301,379
Expenses				
Operations and Maintenance	163,310		163,310	123,856
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,066,301		3,066,301	2,770,024
Transportation and Housing	18,225		18,225	18,225
Total Expense	3,247,836	-	3,247,836	2,912,105
Net Revenue (Expense)	(939,439)	1,000	(938,439)	(610,726)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	265,794		265,794	265,794
Total Net Transfers	265,794	-	265,794	265,794
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(673,645)	1,000	(672,645)	(344,932)