

## 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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$80,814,611 for the 2019/2020 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2019/2020.

READ A FIRST TIME THE 12th DAY OF MARCH, 2019;

READ A SECOND TIME THE \_\_\_\_ DAY OF \_\_\_\_\_, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_ DAY OF \_\_\_\_\_, 2019;

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Chairperson of the Board

( Corporate Seal )

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 40 (New Westminster) Annual Budget Bylaw 2019/2020, adopted by the Board the \_\_\_\_ DAY OF \_\_\_\_\_, 2019.

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Secretary Treasurer

# School District No. 40 (New Westminster)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2020

	2020 Budget	Annual Annual Budget	2019 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>			
School-Age	6,542.625		6,549.125
Adult	582.250		623.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>7,124.875</b>		<b>7,172.125</b>
<b>Revenues</b>			
	\$		\$
Provincial Grants			
Ministry of Education	70,863,558		68,621,552
Other	112,000		163,310
Tuition	3,709,000		3,904,000
Other Revenue	1,721,600		1,970,650
Rentals and Leases	200,000		200,000
Investment Income	400,800		101,000
Amortization of Deferred Capital Revenue	2,300,542		2,145,087
<b>Total Revenue</b>	<b>79,307,500</b>		<b>77,105,599</b>
<b>Expenses</b>			
Instruction	66,651,710		64,995,543
District Administration	3,791,132		3,761,356
Operations and Maintenance	9,570,597		10,142,805
Transportation and Housing	(17,448)		310,107
Debt Services	(281,380)		
<b>Total Expense</b>	<b>79,714,611</b>		<b>79,209,811</b>
<b>Net Revenue (Expense)</b>	<b>(407,111)</b>		<b>(2,104,212)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>			1,431,567
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(407,111)</b>		<b>(672,645)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>			
Operating Fund Surplus (Deficit)	(712,174)		
Special Purpose Fund Surplus (Deficit)			
Capital Fund Surplus (Deficit)	305,063		(672,645)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(407,111)</b>		<b>(672,645)</b>

# School District No. 40 (New Westminster)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2020

	2020 Budget	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	67,705,794	68,147,612
Operating - Tangible Capital Assets Purchased	900,000	50,000
Special Purpose Funds - Total Expense	8,912,538	7,814,363
Special Purpose Funds - Tangible Capital Assets Purchased	200,000	215,794
Capital Fund - Total Expense	3,096,279	3,247,836
<b>Total Budget Bylaw Amount</b>	<b>80,814,611</b>	<b>79,475,605</b>

Approved by the Board

Signature of the Chairperson of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_  
Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_  
Signature of the Secretary Treasurer \_\_\_\_\_ Date Signed \_\_\_\_\_

# DRAFT

# School District No. 40 (New Westminster)

Annual Budget - Changes in Net Financial Assets (Debt) Year  
Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(407,111)</b>	<b>(2,104,212)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,100,000)	(265,794)
From Local Capital	-	-
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,100,000)</b>	<b>(265,794)</b>
Amortization of Tangible Capital Assets	3,096,279	3,084,526
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,996,279</b>	<b>2,818,732</b>
Acquisitions of Prepaid Expenses	-	-
Use of Prepaid Expenses	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>1,589,168</b>	<b>714,520</b>

# School District No. 40 (New Westminster)

Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund Year  
Ended June 30, 2020

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2020 Budget</b>	<b>Annual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,609,945	-	20,409,925		<b>26,019,870</b>
<b>Changes for the year</b>					
Net Revenue (Expense) for the year	187,826	200,000	(794,937)		<b>(407,111)</b>
Interfund Transfers					
Tangible Capital Assets Purchased	(900,000)	(200,000)	1,100,000		-
<b>Net Changes for the year</b>	<b>(712,174)</b>	<b>-</b>	<b>305,063</b>		<b>(407,111)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>4,897,771</b>	<b>-</b>	<b>20,714,988</b>		<b>25,612,759</b>

# School District No. 40 (New Westminster)

Annual Budget - Operating Revenue and Expense Year Ended  
June 30, 2020

	2020 Budget	Annual	2019 Annual Budget
	\$		\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	63,221,020		62,202,045
Other	112,000		
Tuition	3,709,000		3,904,000
Other Revenue	251,600		360,000
Rentals and Leases	200,000		200,000
Investment Income	400,000		100,000
<b>Total Revenue</b>	<b>67,893,620</b>		<b>66,766,045</b>
<b>Expenses</b>			
Instruction	57,775,044		57,201,258
District Administration	3,791,132		3,761,356
Operations and Maintenance	6,456,671		6,893,116
Transportation and Housing	(35,673)		291,882
Surplus Reduction fr 1819	(281,380)		
<b>Total Expense</b>	<b>67,705,794</b>		<b>68,147,612</b>
<b>Net Revenue (Expense)</b>	<b>187,826</b>		<b>(1,381,567)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>-</b>		<b>1,431,567</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(900,000)		(50,000)
<b>Total Net Transfers</b>	<b>(900,000)</b>		<b>(50,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(712,174)</b>		<b>-</b>

# School District No. 40 (New Westminster)

Annual Budget - Schedule of Operating Revenue by Source Year  
 Ended June 30, 2020

	2020 Budget	Annual	2019 Annual Budget
	\$		\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education		62,519,555	61,585,932
Other Ministry of Education Grants			
Pay Equity		521,853	521,853
Funding for Graduated Adults		70,470	30,000
Transportation Supplement		4,251	6,073
Economic Stability Dividend			-
Return of Administrative Savings			-
Carbon Tax Grant		50,000	50,000
FSA Exam Funding		8,187	8,187
Support Staff		46,704	
Mental Health Child Action Initiative		-	-
Salary Differential		-	
<b>Total Provincial Grants - Ministry of Education</b>		<b>63,221,020</b>	<b>62,202,045</b>
<b>Provincial Grants - Other</b>		<b>112,000</b>	<b>-</b>
<b>Federal Grants</b>			<b>-</b>
<b>Tuition</b>			
Summer School Fees		90,000	120,000
Continuing Education		200,000	200,000
International and Out of Province Students		3,419,000	3,584,000
<b>Total Tuition</b>		<b>3,709,000</b>	<b>3,904,000</b>
<b>Other Revenues</b>			
Miscellaneous			
Cafeteria		130,000	130,000
Apprenticeship Program		50,000	50,000
Other Miscellaneous		71,600	180,000
<b>Total Other Revenue</b>		<b>251,600</b>	<b>360,000</b>
<b>Rentals and Leases</b>		<b>200,000</b>	<b>200,000</b>
<b>Investment Income</b>		<b>400,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>		<b>67,893,620</b>	<b>66,766,045</b>

# School District No. 40 (New Westminster)

Annual Budget - Schedule of Operating Expense by Object Year  
Ended June 30, 2020

	2020 Budget	Annual	2019 Annual Budget
	\$		\$
<b>Salaries</b>			
Teachers	30,763,207		30,089,734
Principals and Vice Principals	3,599,590		3,404,592
Educational Assistants	5,307,219		4,722,864
Support Staff	5,230,798		5,629,562
Other Professionals	2,644,725		2,589,109
Substitutes	1,632,454		1,349,817
<b>Total Salaries</b>	<b>49,177,993</b>		<b>47,785,678</b>
<b>Employee Benefits</b>	<b>12,811,077</b>		<b>12,388,969</b>
<b>Total Salaries and Benefits</b>	<b>61,989,070</b>		<b>60,174,647</b>
<b>Services and Supplies</b>			
Services	1,606,018		2,025,668
Student Transportation	136,000		157,000
Professional Development and Travel	545,250		496,400
Rentals and Leases	223,000		260,000
Dues and Fees	262,900		130,800
Insurance	110,000		131,000
Supplies	3,385,021		3,655,897
Utilities	1,245,200		1,116,200
Model 5 Deductions and Additions	(1,796,665)		
<b>Total Services and Supplies</b>	<b>5,716,724</b>		<b>7,972,965</b>
<b>Total Operating Expense</b>	<b>67,705,794</b>		<b>68,147,612</b>



# School District No. 40 (New Westminster)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	25,730,718	1,122,416		114,400	4,200	908,833	27,880,567
1.03 Career Programs	87,131			127,440		2,956	217,527
1.07 Library Services	209,398			39,498		6,243	255,139
1.08 Counselling	429,836			2,282	50,072	1,711	483,901
1.10 Special Education	1,797,452		5,307,219		118,797	450,891	7,674,359
1.30 English Language Learning	1,076,853					2,667	1,079,520
1.31 Aboriginal Education	128,502			197,031		10,689	336,222
1.41 School Administration		2,469,764		1,506,623	44,000	99,526	4,119,913
1.60 Summer School	-	7,410					7,410
1.61 Continuing Education	184,229						184,229
1.62 International and Out of Province Students	1,119,088			49,650	398,626	35,179	1,602,543
1.64 Other							-
<b>Total Function 1</b>	<b>30,763,207</b>	<b>3,599,590</b>	<b>5,307,219</b>	<b>2,036,924</b>	<b>615,695</b>	<b>1,518,695</b>	<b>43,841,330</b>
<b>4 District Administration</b>							
4.11 Educational Administration				95,828	456,360	40,000	592,188
4.40 School District Governance					236,613		236,613
4.41 Business Administration				452,010	900,945	16,628	1,369,583
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>547,838</b>	<b>1,593,918</b>	<b>56,628</b>	<b>2,198,384</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				95,410	320,158	534	416,102
5.50 Maintenance Operations				2,162,229	114,954	50,094	2,327,277
5.52 Maintenance of Grounds				272,349		965	273,314
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,529,988</b>	<b>435,112</b>	<b>51,593</b>	<b>3,016,693</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation				116,048		5,538	121,586
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,048</b>	<b>-</b>	<b>5,538</b>	<b>121,586</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
<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>30,763,207</b>	<b>3,599,590</b>	<b>5,307,219</b>	<b>5,230,798</b>	<b>2,644,725</b>	<b>1,632,454</b>	<b>49,177,993</b>

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# School District No. 40 (New Westminster)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	27,880,567	7,252,013	35,132,580	2,888,473	38,021,053	37,893,734
1.03 Career Programs	217,527	55,055	272,582	38,959	311,541	188,851
1.07 Library Services	255,139	63,758	318,897	25,063	343,960	157,837
1.08 Counselling	483,901	161,180	645,081	32,200	677,281	758,969
1.10 Special Education	7,674,359	1,962,207	9,636,566	214,000	9,850,566	10,071,312
1.30 English Language Learning	1,079,520	270,800	1,350,320	3,000	1,353,320	103,220
1.31 Aboriginal Education	336,222	85,396	421,618	10,280	431,898	421,739
1.41 School Administration	4,119,913	1,031,421	5,151,334	113,185	5,264,519	5,117,382
1.60 Summer School	7,410	1,500	8,910		8,910	
1.61 Continuing Education	184,229	48,500	232,729		232,729	
1.62 International and Out of Province Students	1,602,543	399,704	2,002,247	467,750	2,469,997	2,488,214
1.64 Other	-		-	(1,190,730)	(1,190,730)	
<b>Total Function 1</b>	<b>43,841,330</b>	<b>11,331,534</b>	<b>55,172,864</b>	<b>2,602,180</b>	<b>57,775,044</b>	<b>57,201,258</b>
<b>4 District Administration</b>						
4.11 Educational Administration	592,188	176,736	768,924	258,306	1,027,230	938,845
4.40 School District Governance	236,613	21,754	258,367	99,418	357,785	348,257
4.41 Business Administration	1,369,583	413,479	1,783,062	623,055	2,406,117	2,474,254
<b>Total Function 4</b>	<b>2,198,384</b>	<b>611,969</b>	<b>2,810,353</b>	<b>980,779</b>	<b>3,791,132</b>	<b>3,761,356</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	416,102	104,168	520,270	122,000	642,270	628,287
5.50 Maintenance Operations	2,327,277	661,719	2,988,996	1,195,065	4,184,061	4,899,924
5.52 Maintenance of Grounds	273,314	70,391	343,705	41,435	385,140	248,705
5.56 Utilities	-		-	1,245,200	1,245,200	1,116,200
<b>Total Function 5</b>	<b>3,016,693</b>	<b>836,278</b>	<b>3,852,971</b>	<b>2,603,700</b>	<b>6,456,671</b>	<b>6,893,116</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-		-		-	241,882
7.70 Student Transportation	121,586	31,296	152,882	136,000	288,882	
7.73 Housing	-		-	(324,555)	(324,555)	50,000
<b>Total Function 7</b>	<b>121,586</b>	<b>31,296</b>	<b>152,882</b>	<b>(188,555)</b>	<b>(35,673)</b>	<b>291,882</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans	-		-	(281,380)	(281,380)	
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(281,380)</b>	<b>(281,380)</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>49,177,993</b>	<b>12,811,077</b>	<b>61,989,070</b>	<b>5,716,724</b>	<b>67,705,794</b>	<b>68,147,612</b>

**DRAFT** - Not Finalized

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# School District No. 40 (New Westminster)

Annual Budget - Special Purpose Revenue and Expense Year  
Ended June 30, 2020

	<b>2020 Budget</b>	<b>Annual Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	7,642,538	6,419,507
Other		
Other Revenue	1,470,000	1,610,650
<b>Total Revenue</b>	<b>9,112,538</b>	<b>8,030,157</b>
<b>Expenses</b>		
Instruction	8,876,666	7,794,285
Operations and Maintenance	35,872	20,078
<b>Total Expense</b>	<b>8,912,538</b>	<b>7,814,363</b>
<b>Net Revenue (Expense)</b>	<b>200,000</b>	<b>215,794</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(200,000)	(215,794)
<b>Total Net Transfers</b>	<b>(200,000)</b>	<b>(215,794)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-		26,190	436,738	1,160,739		-	-	250,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	235,872	238,691				96,000	19,600	107,000	1,512,237
Other				120,000	1,300,000				85,000
	235,872	238,691	-	120,000	1,300,000	96,000	19,600	107,000	1,597,237
<b>Less:</b> Allocated to Revenue	235,872	238,691	-	-	1,300,000	96,000	19,600	107,000	1,847,237
<b>Deferred Revenue, end of year</b>	-	-	<b>26,190</b>	<b>556,738</b>	<b>1,160,739</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	235,872	238,691				96,000	19,600	107,000	1,752,237
Other Revenue					1,300,000				95,000
	235,872	238,691	-	-	1,300,000	96,000	19,600	107,000	1,847,237
<b>Expenses</b>									
Salaries									
Teachers								37,259	519,000
Principals and Vice Principals									
Educational Assistants		188,960							473,990
Support Staff						65,079			78,100
Other Professionals									49,150
Substitutes		9,628						2,532	2,477
	-	198,588	-	-	-	65,079	-	39,791	1,122,717
Employee Benefits		40,103				27,137		12,324	285,529
Services and Supplies	35,872				1,300,000	3,784	19,600	54,885	438,991
	35,872	238,691	-	-	1,300,000	96,000	19,600	107,000	1,847,237
<b>Net Revenue (Expense) before Interfund Transfers</b>	200,000	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(200,000)								
	(200,000)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Coding and Curriculum Implementation	Arts in Education	Textile Recycling	Firefighters Donation	United Way	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	-	-	-	1,873,667
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education	418,499	4,774,639						7,402,538
Other							75,000	1,580,000
	418,499	4,774,639	-	-	-	-	75,000	8,982,538
<b>Less:</b> Allocated to Revenue	418,499	4,774,639	-	-	-	-	75,000	9,112,538
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	1,743,667
<b>Revenues</b>								
Provincial Grants - Ministry of Education	418,499	4,774,639	-					7,642,538
Other Revenue							75,000	1,470,000
	418,499	4,774,639	-	-	-	-	75,000	9,112,538
<b>Expenses</b>								
Salaries								
Teachers	15,873	3,639,855						4,211,987
Principals and Vice Principals	24,000							24,000
Educational Assistants	-							662,950
Support Staff	120,000							263,179
Other Professionals							60,000	109,150
Substitutes	145,875	210,206	-					370,718
	305,748	3,850,061	-	-	-	-	60,000	5,641,984
Employee Benefits	62,476	772,054	-				15,000	1,214,623
Services and Supplies	50,275	152,524	-					2,055,931
	418,499	4,774,639	-	-	-	-	75,000	8,912,538
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	200,000
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased								(200,000)
	-	-	-	-	-	-	-	(200,000)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 40 (New Westminster)

Annual Budget - Capital Revenue and Expense Year Ended  
June 30, 2020

	2020 Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Other			-	163,310
Investment Income		800	800	1,000
Amortization of Deferred Capital Revenue	2,300,542		2,300,542	2,145,087
<b>Total Revenue</b>	<b>2,300,542</b>	<b>800</b>	<b>2,301,342</b>	<b>2,309,397</b>
<b>Expenses</b>				
Operations and Maintenance			-	163,310
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,078,054		3,078,054	3,066,301
Transportation and Housing	18,225		18,225	18,225
<b>Total Expense</b>	<b>3,096,279</b>	<b>-</b>	<b>3,096,279</b>	<b>3,247,836</b>
<b>Net Revenue (Expense)</b>	<b>(795,737)</b>	<b>800</b>	<b>(794,937)</b>	<b>(938,439)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,100,000		1,100,000	265,794
<b>Total Net Transfers</b>	<b>1,100,000</b>	<b>-</b>	<b>1,100,000</b>	<b>265,794</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	-	-	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>304,263</b>	<b>800</b>	<b>305,063</b>	<b>(672,645)</b>

2019-2020 Preliminary Budget - Structural Surplus/Deficit

MODEL 5: Revenues Adjusted; Expenses Status Quo Less IDHLP/International Downsizing & Enrolment Staffing Increases

SHORTFALL -712,174

OPERATING March 5, 2019

	BUDGET DOLLARS									
	A	B	C	D	E	F	G	I	J	K
	2018-2019	2019-2020 Status Quo	2017-2018 Carry Forwards	Structural Deficit - March 5/19	1st Reading March 12/19	2nd Reading Supt's Recommendations - April 9/19	3rd Reading Supt's Recommendations - April 30/19	Second Reading Debate Changes - April 30/19	2019-2020 Preliminary	Total Change
<b>Funded FTE</b>	6,798				6,761				6,761	-37
Operating Grant	62,284,003	62,284,003		235,552					62,519,555	235,552
Pay Equity	521,853	521,853							521,853	0
Student Transportation Fund	4,251	4,251							4,251	0
Provincial Assessment (Formerly FSA)	8,187	8,187							8,187	0
Graduated Adults	70,470	70,470							70,470	0
Carbon Tax Reimbursement	50,000	50,000							50,000	0
Mental Health Child Action Initiative	33,000	33,000		-33,000					0	-33,000
Salary Differential	10,272	10,272		-10,272					0	-10,272
Support Staff	46,704	46,704							46,704	0
ITA/Apprenticeship & Trades	100,000	100,000							100,000	0
UBC Drug & Alcohol Contract	62,000	62,000							62,000	0
Summer School Fees	90,000	90,000							90,000	0
Continuing Education	200,000	200,000							200,000	0
International	4,184,289	4,184,289		-765,289					3,419,000	-765,289
Cafeteria	130,000	130,000							130,000	0
Community Use/Long Term Rentals	200,000	200,000							200,000	0
Interest	400,000	400,000							400,000	0
Workbook Fees & Book Deposits	57,100	57,100							57,100	0
Cultural Program Grant	4,500	4,500							4,500	0
Miscellaneous	14,450	14,450		-4,450					10,000	-4,450
		-								
<b>Surplus</b>	1,431,380	1,431,380	-1,431,380						0	-1,431,380
<b>Total Revenue</b>	<b>69,902,459</b>	<b>69,902,459</b>	<b>-1,431,380</b>	<b>-577,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,893,620</b>	<b>-2,008,839</b>

Salaries

Teachers	30,363,207	30,363,207		400,000					30,763,207	400,000
Principals Vice Principals	3,599,590	3,599,590							3,599,590	0
Educational Assistants	5,307,219	5,307,219							5,307,219	0
Noon Hour Supervisors	114,400	114,400							114,400	0
Aboriginal Support Workers	197,031	197,031							197,031	0
Clerical - District & School Offices	2,317,507	2,317,507							2,317,507	0
Clerical - Library	39,498	39,498							39,498	0
Maintenance	643,981	643,981							643,981	0
Grounds	272,349	272,349							272,349	0

2019-2020 Preliminary Budget - Structural Surplus/Deficit

MODEL 5: Revenues Adjusted; Expenses Status Quo Less IDHLP/International Downsizing & Enrolment Staffing Increases

SHORTFALL -712,174

OPERATING March 5, 2019

	BUDGET DOLLARS									
	A	B	C	D	E	F	G	I	J	K
	2018-2019	2019-2020 Status Quo	2017-2018 Carry Forwards	Structural Deficit - March 5/19	1st Reading March 12/19	2nd Reading Supt's Recommendations - April 9/19	3rd Reading Supt's Recommendations - April 30/19	Second Reading Debate Changes - April 30/19	2019-2020 Preliminary	Total Change
Custodial	1,205,925	1,205,925							1,205,925	0
Info Tech	324,059	324,059							324,059	0
Transportation	116,048	116,048							116,048	0
Other Professionals	2,473,327	2,473,327							2,473,327	0
Trustees	171,398	171,398							171,398	0
Substitutes	1,632,454	1,632,454							1,632,454	0
Sub-Total - Salaries	48,777,993	48,777,993	0	400,000	0	0	0	0	49,177,993	400,000
Benefits	12,711,077	12,711,077		100,000					12,811,077	100,000
Sub-Total - Salaries & Benefits	61,489,070	61,489,070	0	500,000	0	0	0	0	61,989,070	500,000
<b>Supplies &amp; Services</b>										
Services	1,606,018	1,606,018							1,606,018	0
Student Transportation	136,000	136,000							136,000	0
Professional Development & Travel	545,250	545,250							545,250	0
Rentals & Leases	223,000	223,000							223,000	0
Dues & Fees	262,900	262,900							262,900	0
Insurance	110,000	110,000							110,000	0
Supplies	3,385,021	3,385,021							3,385,021	0
Utilities	1,245,200	1,245,200							1,245,200	0
Contingency - Independent Learning	0	0							Incl in Supplies	0
Capital Assets Purchased Transfers	900,000	900,000							900,000	0
Surplus	Incl Above	Incl Above	-1,431,380	1,150,000					-281,380	-281,380
Bowen Island Home Learner Program	0	0		-1,190,730					-1,190,730	-1,190,730
International Downsize in Preparation for NWSS Cap	0	0		-324,555					-324,555	-324,555
Sub-Total - Supplies & Services	8,413,389	8,413,389	-1,431,380	-365,285	0	0	0	0	6,616,724	-1,796,665
<b>Total Expenditures</b>	69,902,459	69,902,459	-1,431,380	134,715	0	0	0	0	68,605,794	-1,296,665
<b>Surplus/(Deficit)</b>	0	0	0	-712,174	0	0	0	0	-712,174	-712,174